

United Nations

**Executive Board of the
United Nations Children's
Fund**

**Report on the first and second regular
sessions and annual session of 2023**

Economic and Social Council

Official Records, 2023

Supplement No. 14

Executive Board of the United Nations Children's Fund

**Report on the first and second regular sessions and
annual session of 2023**



United Nations • New York, 2023

Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

Contents

	<i>Page</i>
Part one	
First regular session of 2023	
I. Organization of the session	7
A. Adoption of the provisional annotated agenda, timetable and organization of work	7
B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF	7
C. Election of officers of the Executive Board	11
II. Deliberations of the Executive Board.....	11
A. UNICEF programme cooperation.....	11
B. Oral report on UNICEF follow-up to the recommendations and decisions of the forty-seventh and forty-eighth meetings and two special sessions of the Joint United Nations Programme on HIV/AIDS Programme Coordinating Board.....	12
C. Update on UNICEF humanitarian action	12
D. Update on metrics and indicators used to measure progress on tackling sexual exploitation and abuse and sexual harassment and inform strategies, policies and procedures	17
E. Update on the status of the independent peer review of the UNICEF evaluation function....	17
F. Evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, and management response.....	18
G. UNICEF financial report and audited financial statements for the year ended 31 December 2021 and report of the Board of Auditors, and management response.....	19
H. Private Fundraising and Partnerships: 2023 workplan and proposed budget.....	20
I. Oral update on the work of the National Committees for UNICEF.....	21
J. Update on UNICEF engagement with international financial institutions	22
K. Report of the field visit of the Executive Board of UNICEF	23
L. Other matters	24
M. Adoption of draft decisions	24
N. Closing statements by the Executive Director of UNICEF and the President of the Executive Board.....	24

Part two	
Annual session of 2023	
I.	Organization of the session 27
A.	Adoption of the provisional annotated agenda, timetable and organization of work 27
B.	Opening statements by the President of the Executive Board and the Executive Director of UNICEF 27
II.	Deliberations of the Executive Board 28
A.	Annual report for 2022 of the Executive Director of UNICEF 28
B.	Annual report on UNICEF humanitarian action 31
C.	Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025 32
D.	UNICEF programme cooperation 33
E.	Update on protection from sexual exploitation and abuse 34
F.	Update on organizational culture and diversity 35
G.	Evaluation reports and management responses 36
H.	Draft revised evaluation policy of UNICEF 38
I.	UNICEF Office of Internal Audit and Investigations 2022 annual report to the Executive Board, and management response 39
J.	Report of the Ethics Office of UNICEF for 2022, and management response 41
K.	Preliminary assessment of the implementation of the World Bank instrument, and oral management response 42
L.	Update on implementation efforts on the repositioning of the United Nations development system 43
M.	Private Fundraising and Partnerships: financial report for the year ended 31 December 2022 43
N.	Address by the Chairperson of the UNICEF Global Staff Association 44
O.	Other matters 45
P.	Adoption of draft decisions 45
Q.	UNICEF Staff Team Awards and closing statements by the Executive Director of UNICEF and the President of the Executive Board 45
Part three	
Second regular session of 2023	
I.	Organization of the session 47
A.	Adoption of the provisional annotated agenda, timetable and organization of work 47
B.	Opening statements by the President of the Executive Board and the Executive Director of UNICEF 47
C.	Proposed programme of work for the Executive Board sessions in 2024 50
II.	Deliberations of the Executive Board 51
A.	UNICEF programme cooperation 51
B.	Oral update on UNICEF humanitarian action 53

C.	Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025	53
D.	Revised evaluation policy of UNICEF	55
E.	Update on the status of implementation of the recommendation in the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations	57
F.	UNICEF Strategic Plan: updated financial estimates, 2023–2026	58
G.	Other matters	59
H.	Adoption of draft decisions	59
I.	Closing statements by the Executive Director of UNICEF and the President of the Executive Board	59
Annexes		
I.	Interactive special focus session on Africa’s children	61
II.	Decisions adopted by the Executive Board in 2023	63
III.	Report of the joint meeting of the Executive Boards of UNICEF, UNDP/UNFPA/UNOPS, WFP and UN-Women held on 2 June 2023	76

Part one
First regular session of 2023

Held at United Nations Headquarters from
7 to 9 February 2023

I. Organization of the session

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

1. The Executive Board adopted the agenda, timetable and organization of work after the presentation of the document (E/ICEF/2023/1) by the Secretary of the Executive Board.
2. The Secretary announced that 46 observer delegations, including 1 intergovernmental organization, 1 international organization, 4 non-governmental organizations and 13 National Committees for UNICEF, had submitted credentials, in accordance with rule 50.2 of the rules of procedure.¹

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

3. The President welcomed the members and observers of the Executive Board to the first regular session of 2023. She expressed her condolences to the people of Türkiye and the Syrian Arab Republic following the recent earthquakes. She noted that as the Executive Board began its work in 2023, it had great ambitions to continue to support and guide UNICEF in tackling the devastating impacts of such disasters, as well as of conflicts, climate change, infectious diseases, poverty and other challenges faced by children, adolescents and young people around the world, and to build on the meaningful results that the organization continued to achieve year on year. She said that she looked forward to working with the Executive Board and with the Bureau in guiding UNICEF towards achieving results for children.
4. The President presented the other members of the Bureau and thanked them for taking on the responsibility of joining her on the Bureau. She also expressed her gratitude to the members of the Bureau in 2022.
5. The President thanked the Executive Director, the Deputy Executive Directors and other UNICEF senior staff, who continued to steer the organization through a sea of global challenges, where the tides seemed to get higher by the day. She also thanked the dedicated UNICEF staff members around the world for their tireless work with and for children, and the members of the Executive Board for providing guidance, support and oversight to UNICEF.
6. The President emphasized that everyone present at the session played a small part in something big, namely, changing the life of children around the world. She encouraged everyone to work, as always, in a spirit of collaboration and partnership, keeping politics out of the boardroom, and keeping the well-being and needs of children at the forefront. She committed to presiding over the Executive Board in a spirit of openness and dialogue, with a view to helping the Board complete its work as efficiently as possible without compromising on quality. She also looked forward to working with and learning from everyone during the session and over the course of the year.
7. The Executive Director expressed her heartfelt condolences to the people of Türkiye and the Syrian Arab Republic following the recent earthquakes. She reported that funds had been allocated from the Emergency Programme Fund, that the National Committees had been requested to mobilize resources, and that UNICEF was

¹ The final number of observer delegations was 51 and the final number of non-governmental organizations was 5, including the credentials submitted during the session, after the announcement by the Secretary.

preparing essential supplies for early dispatch and coordinating its efforts with partners.

8. Over the past year, UNICEF had delivered significant results in humanitarian action. The organization had maintained its leadership in COVID-19 Vaccines Global Access (COVAX), the vaccines pillar of the Access to COVID-19 Tools (ACT) Accelerator to promote vaccine equity. UNICEF continued to play a leading role in tackling the global learning crisis and had worked with countries to secure national statements of commitment following the Transforming Education Summit in September 2022.

9. To support the millions of people facing severe food insecurity, including 27 million children under the age of 5, and to expand its action for early prevention, detection and treatment, UNICEF had launched the No Time to Waste initiative. A new programme strategy for adolescent girls had been developed, and would shape how UNICEF country programmes aligned their interventions. Work on social protection had grown to better meet the challenges presented by the coronavirus disease 2019 (COVID-19) pandemic, conflict and climate change. And UNICEF had recently adopted its first-ever disability inclusion policy and strategy.

10. UNICEF had continued to critically review its operations. The organization remained a driver of United Nations reform and had worked with United Nations country teams to provide countries with resources and support. UNICEF had taken steps to strengthen organizational oversight, including by creating a dedicated investigations team in the Office of Internal Audit and Investigations, undertaking proactive reviews in areas of high risk and appointing a Chief Risk Officer.

11. Work on the prevention of sexual exploitation and abuse had been furthered. The Executive Director appealed for additional resources for those critical programmes, which engaged communities, provided systems for children and adults to safely report exploitation and abuse, and helped survivors to access services. She reported that the organization's commitment to strengthening its internal culture had deepened, with the Our Core Values campaign already paying dividends.

12. The year 2023 was expected to bring further entrenchment of existing crises. The 2023 SDG Summit in September would provide an opportunity for the international community to accelerate progress towards meeting the 2030 goals. As the custodian for children in the Sustainable Development Goals, UNICEF was raising awareness, taking action and holding decision makers accountable for progress. The organization was calling on Governments to put children at the heart of pandemic recovery planning. UNICEF was committed to reach the most vulnerable children. UNICEF would seize the opportunity of the UN 2023 Water Conference in March to advocate for accelerated action and concrete commitments to water, sanitation and hygiene.

13. The Executive Director emphasized the need for UNICEF and its implementing partners to have the right support to deliver programmes for children where they were most needed, through the provision of timely, predictable and flexible funding.

14. The President opened the floor for general statements.

15. Delegations expressed gratitude to the Executive Director for her leadership as UNICEF continued to chart an ambitious course to address crises and challenges that affected children around the world. Several delegations also expressed their condolences to the people of Türkiye and the Syrian Arab Republic for the loss of thousands of lives, including scores of children, as a result of the recent earthquakes. They expressed appreciation for the emergency actions taken by UNICEF to support distressed people in the affected areas. Delegations also congratulated the President

of the Executive Board and assured her of their support and constructive engagement as she stepped into her important role. In addition, they expressed gratitude to her predecessor and the other members of the Bureau in 2022 for their excellent stewardship of the Board.

16. A group of delegations commended the continued response by UNICEF to the COVID-19 pandemic, including through the procurement and delivery of vaccines, while addressing new challenges such as the food security crisis in the Horn of Africa, the war in Ukraine and the global learning crisis. The group said that the exceptional circumstances in the world today threatened to undermine the well-being, health and development of children and required leveraging the enormous strength of UNICEF and the entire United Nations system. The group also expressed its appreciation to UNICEF staff for their efforts towards achieving the Sustainable Development Goals for all children.

17. Another group of delegations underscored that the COVID-19 pandemic had slowed progress made in Africa on Sustainable Development Goal 4 – quality of education – and called for meaningful action and greater resources to help countries on the continent with learning recovery plans. The group called for additional financial resources for UNICEF initiatives such as Giga, which aimed to connect schools online in order to close the current technology gap, and expressed appreciation for UNICEF efforts focused on early childhood development and nutrition.

18. A delegation highlighted that children in the countries of the Global South had been the hardest hit by the COVID-19 pandemic due to lack of access to online education and distance learning platforms, which had resulted in mounting negative coping strategies including child labour and marriage. The delegation asked about the innovative approaches that UNICEF was pursuing to ensure that all children had access to learning resources including digital technology. In response, the Executive Director said that digital initiatives were a priority for UNICEF, and that work was ongoing to get countries universally providing online access to children. UNICEF considered such work a critical endeavour and was committed to continuing efforts in that regard.

19. Several delegations commended UNICEF for its role in scaling up distribution of COVID-19 vaccines through the COVAX Facility, and emphasized that programmes for children, particularly routine immunizations, must continue with the same level of urgency and scale. Asked about plans to mobilize resources for tackling the impacts of the pandemic while fulfilling vaccine distribution responsibilities, the Executive Director said that UNICEF was working with the World Health Organization and Gavi, the Vaccine Alliance to develop a recovery and acceleration plan to reach “zero-dose” children, as well as with Governments to roll out those plans.

20. Several delegations underscored that as the midpoint of the 2030 Agenda for Sustainable Development approached, the world was off-track in achieving those goals and faced the reality of children being increasingly affected by climate change, conflicts such as the war in Ukraine, poverty and food insecurity. UNICEF work on the ground played a crucial role in safeguarding the well-being of children, but more must be done to strengthen resilience against future shocks and to ensure sustainable, equitable and inclusive recovery. Recognizing all of the challenges that children faced, the Executive Director said that there was indeed some catching up to do, as well as acceleration, to achieve the Sustainable Development Goals. Helping countries to make progress in that regard continued to be a priority for UNICEF. In terms of resiliency, she said that the work UNICEF did on the ground in communities helped countries to prepare for future shocks.

21. A delegation highlighted that the principles of transparency, accountability, oversight and efficiency, including as they related to protection from sexual exploitation and abuse and sexual harassment, were at the heart of thoughtful results-orientated programme delivery. The delegation called on UNICEF and the Executive Board to continue prioritizing those principles and to identify ways to strengthen the effectiveness of efforts. A group of delegations said that metrics and indicators were a fundamental tool to eradicate sexual exploitation and abuse and sexual harassment, and welcomed the inter-agency coordination on the matter. The group also expressed strong support for work by UNICEF to mitigate the risk of gender-based violence in emergencies. The Executive Director stressed that UNICEF took protection from sexual exploitation and abuse very seriously because it was a horrific thing that happened to children and women in many places, and said that the organization was committed to doing its best to address the issue and accelerate work in that space.

22. A delegation drew attention to the document titled “Evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025” (E/ICEF/2023/3), and said that UNICEF staff members were insufficiently well versed in the Plan and that many personnel, specifically at the country level, believed that the Plan was too broad and could not be genuinely implemented. Despite what had been declared in the Plan, namely, a transition by UNICEF to an intersectional approach to inequality and discrimination, the organization did not have clarity with respect to that notion or the tools for its implementation. The delegation also said that it had taken note of the development of an action plan for climate change, but that climate was not an established area of expertise for UNICEF and that expanding work in that area was counterproductive. In response, the Executive Director said that UNICEF was very committed to ensuring that the Strategic Plan was adopted, embraced and understood by the entire organization. Regarding the comment about climate, she said that UNICEF saw the impact of climate on the communities it worked with on the ground, and especially on children, who were more susceptible to the effects of climate change. It was important to ensure that UNICEF was doing everything it could within the bounds of its mandate to help communities adjust to the effects of issues such as heat and air pollution.

23. A delegation emphasized that there was a need to invest more in social protection systems, recovery from learning losses, and increased support to UNICEF and partners, especially through the provision of timely and flexible funding. Other delegations highlighted the decline of core resources faced by UNICEF, and expressed hope that UNICEF would diversify its funding sources and strengthen cooperation with international financial institutions and other stakeholders, in line with the objectives of the Strategic Plan, 2022–2025. A delegation called on developed countries to fulfil their official development assistance commitments by providing UNICEF with adequate and predictable core resources. Another delegation welcomed the commitment of Member States to raising core resources to at least 30 per cent by 2023, and called for its full implementation. The Executive Director said that much of the funding that UNICEF received, while appreciated, was earmarked for specific things, which could be challenging. Country programmes, for instance, relied on flexible funding, and having some flexibility in the funding made the organization’s work to help children easier.

24. A delegation expressed appreciation for efforts by UNICEF to broaden funding sources by implementing the Innovative Financing for Children Vision and Strategy to develop new initiatives with private partners. It also emphasized the importance of risk management and oversight of activities, and requested that UNICEF ensure that an adequate governance structure was in place to realize the streamlined processes for such initiatives, as well as the transparent screening of private partners. The

Executive Director agreed that private partnerships were critical to the work done by UNICEF and said that innovative funding and partnerships were being continuously explored.

C. Election of officers of the Executive Board

25. For the year 2023, the Executive Board elected as President the Deputy Permanent Representative of Denmark to the United Nations, Marie-Louise Koch Wegter, and as Vice-Presidents: the Permanent Representatives to the United Nations of Argentina, María del Carmen Squeff; Tajikistan, Jonibek Ismoil Hikmat; Poland, Krzysztof Maria Szczerski; and Rwanda, Claver Gatete.

II. Deliberations of the Executive Board

A. UNICEF programme cooperation

(a) Country programme documents

26. The country programme documents (CPDs) for Algeria, Bolivia (Plurinational State of), the Central African Republic, Costa Rica, the Dominican Republic, Ecuador, Haiti, Iran (Islamic Republic of), Lebanon, Nepal, Sao Tome and Principe and Venezuela (Bolivarian Republic of) ([E/ICEF/2023/P/L.2](#) to [E/ICEF/2023/P/L.10](#) and [E/ICEF/2023/P/L.12](#) to [E/ICEF/2023/P/L.14](#)); the common country programme document for Cabo Verde ([DP/FPA-ICEF/CCPD/2023/CPV/1](#)); the multi-country programme document for Pacific Island countries ([E/ICEF/2023/P/L.1](#)); and the area programme document for Palestinian children and women in Jordan, Lebanon, the Syrian Arab Republic and the State of Palestine ([E/ICEF/2023/P/L.11](#)) were considered by the Board.

27. In brief introductory remarks, the Director, Programme Group, said that more than 2 billion people lacked safely managed drinking water and sanitation and basic hand-washing facilities. A huge acceleration of progress was needed, but the climate crisis was hampering efforts. The Director ad interim, Water, Sanitation and Hygiene (WASH) and Climate, Environment, Energy and Disaster Risk Reduction, outlined the overall approach of UNICEF to water and sanitation challenges. Calling on Member States to strengthen WASH systems, he said that UNICEF would use the UN 2023 Water Conference in March to advocate for WASH services that closed the gaps to the unreached. That echoed remarks made by the Executive Director at the start of the session, and which were reiterated in a photo loop shown during the presentation of the agenda item.

28. A panel discussion involving speakers from Government, the United Nations, youth and academia focused on the urgency of action to realize the human right to water and sanitation in the climate crisis. The floor was then given to the Member States and to the UNICEF Regional Directors. Several representatives of the programme document-presenting countries took the floor, expressing their appreciation for UNICEF cooperation, with several commending the consultative process of developing the documents and their alignment with national priorities.

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

30. The Executive Board adopted decision 2023/1 on a no-objection basis (see annex II).

31. Following the adoption of the decision, a group of delegations expressed concerns about the CPD for the Islamic Republic of Iran, 2023–2027, and urged close work between the resident coordinators and country teams to develop CPDs that protected children and youth, especially girls and young women. Another delegation urged United Nations agencies to continue attempts to articulate in the CPDs their contributions to gender equality and respect and promotion of human rights, including sexual and reproductive rights.

32. The representative of the Islamic Republic of Iran expressed concerns that discussions on the CPD had been politicized. He affirmed that the joint programme between the Government and UNICEF aligned with national development plans and had been prepared according to the needs and priorities of Iranian children. A delegation expressed its full support for the CPD for the Islamic Republic of Iran.

(b) Extensions of ongoing country programmes

33. The President stated that, in accordance with Executive Board decision 2009/11, the Board had been informed of the six-month extension of the country programme for Papua New Guinea, following a six-month extension; and the 10-month extension of the country programme for Mauritania, following a two-month extension, as presented in document [E/ICEF/2023/P/L.15](#).

34. The Executive Board was requested to approve the 10-month extension of the country programme for Brazil, following a one-year extension and a two-month extension; the 10-month extension of the country programme for the Gambia, following a one-year extension and a two-month extension; and the 10-month extension of the country programme for Afghanistan, following a two-year extension, a three-month extension and an 11-month extension, as presented in document [E/ICEF/2023/P/L.15](#).

35. The Executive Board adopted decision 2023/2 under agenda item 16 (see annex II).

B. Oral report on UNICEF follow-up to the recommendations and decisions of the forty-ninth and fiftieth Joint United Nations Programme on HIV/AIDS Programme Coordinating Board meetings

36. The Associate Director, HIV/AIDS, Programme Group, presented the oral report (UNICEF/2023/EB/2).

37. Three delegations complimented UNICEF for its leadership as Chair of the Committee of Cosponsoring Organizations in 2022. A representative commended UNICEF for its impactful contributions to the Joint Programme on HIV/AIDS (UNAIDS) joint programme and the global AIDS response. A delegation was encouraged by the strides made to combat HIV/AIDS over the past 40 years but expressed concern about current challenges and setbacks. It expressed gratitude to UNICEF for maintaining HIV and AIDS-related health-care services in Ukraine following the outbreak of war. It welcomed the integrated approaches to HIV/AIDS in the Strategic Plan, 2022–2025, and efforts to reach teenage girls in Eastern and Southern Africa, particularly those aimed at providing sexual and reproductive health and rights. It asked how UNICEF could target the young boys who were overrepresented among those newly infected with HIV in two regions. The Associate

Director highlighted the role of UNICEF in data and analysis and advocacy to better understand affected populations and ensure evidence-based responses.

38. Another delegation encouraged UNAIDS cosponsors to continue a constructive dialogue on sustainable financing of UNAIDS. It asked that UNICEF keep prioritizing the response in its budget and maintenance of specialized staff, and requested information on incoming resources for HIV/AIDS and UNICEF ability to leverage funding. The Associate Director said that UNICEF acknowledged the importance of having a fully funded Unified Budget, Results and Accountability Framework and an effective Joint Programme, and that it also leveraged additional resources to ensure that it met its targets.

39. A delegation commended UNICEF on its efforts to prevent vertical transmission of HIV. It expressed disagreement with approaches that focus on key population groups, viewed the Global AIDS Strategy 2021–2026 and the Political Declaration on HIV/AIDS as not being consensus-based, expressed objections to some of the wording in those documents, and asserted that UNICEF projects should conform with national legislation and consider a country's cultural characteristics. It enquired how UNICEF worked with key population groups in the context of assistance provided to children and teenagers, and how that differed from UNAIDS approaches. The Associate Director affirmed that UNICEF supported children and adolescents in countries without discrimination to meet its targets to end AIDS.

40. Another delegation welcomed UNICEF commitment to advocacy across several areas to meet the objectives of the Global AIDS Strategy 2021–2026. It said that HIV prevention and treatment programmes that did not recognize the diversity of populations and their unique needs would not successfully curb transmission.

41. A delegation affirmed its commitment to eliminating mother-to-child transmission of HIV globally. It asked whether the co-sponsors had received clarity from UNAIDS on the criteria used to determine how funds would be allocated in 2023 and about UNICEF views on a pilot project to embed UNAIDS Coordinators in resident coordinators offices. The Associate Director said that discussions on the funding mechanisms were ongoing. She expressed UNICEF support for the approach to embed UNAIDS Coordinators in the specific countries identified.

42. Another delegation urged that Member States innovate in their ways of working together – with other countries and United Nations agencies – to mobilize resources, to fulfil their official development assistance commitments and to help countries regain lost ground. The Associate Director thanked the delegation for its national leadership in the HIV response.

C. UNICEF humanitarian action

(a) Update on UNICEF humanitarian action

43. The update (UNICEF/2023/EB/3) was presented by the Director, Office of Emergency Programmes.

44. Several delegations expressed their support for the people of Türkiye and the Syrian Arab Republic following the recent earthquakes. The representative of Türkiye expressed gratitude for the solidarity shown by countries and international organizations and thanked UNICEF for its timely response and cooperation.

45. A delegation stressed that children in Ukraine and those displaced into neighbouring countries needed access to life-saving supplies, especially during winter. It welcomed the cooperation between national authorities and the UNICEF

emergency response in-country, and acknowledged the work of the National Committee in ensuring sustained support for refugees from Ukraine.

46. A group of delegations reiterated the call for Member States to provide more quality funding for humanitarian action. It enquired about the main challenges for the Children's Climate Risk Index; steps taken by UNICEF to minimize its carbon and environmental footprint; and the adequacy of systems to ensure staff security and safety. The Director said that the Index had been a useful advocacy tool that could be further strengthened through analysis of often-lacking decentralized data. Security systems for all staff were based on an inter-agency approach to ensure that activities were conducted within acceptable levels of security risk. The group of delegations encouraged more efforts on anticipatory action, while another delegation emphasized the additional importance of mitigatory actions and adaptation efforts. The Director said that while progress had been made in preparedness, additional support for anticipatory action was needed. For the first time, preparedness had been reflected in the global humanitarian appeal.

47. A delegation reported that it was drafting a second national action plan on the rights of the child and implementing its first five-year UNICEF country programme. It highlighted its contributions of funding, medicines and supplies to Ukraine and its hosting of refugees.

48. Speaking of the recent drought affecting millions of households in its country, another delegation commended UNICEF work to alleviate the nutrition crisis.

49. A delegation asked how UNICEF was ensuring that support from the international financial institutions complemented the humanitarian response and helped to build community long-term resilience. It asked about progress on the Humanitarian Review's recommendation that included ensuring sufficient evidence for UNICEF to judge key aspects of humanitarian practice; prioritizing coverage over target interventions; and ensuring a structured and comprehensive approach to accountability to affected populations. The Director said that international financial institutions complemented humanitarian response efforts and strengthened programming for resilience.

50. Another delegation asked about plans and timelines to close the funding gap for Humanitarian Review implementation. It encouraged a continued UNICEF focus on risk analysis, preparedness, localization and partnerships; strengthening cluster system coordination; and development and implementation of integrated strategies and action plans addressing humanitarian needs, sexual exploitation and abuse and gender-based violence in emergencies. The Director thanked the delegation for its funding for the Humanitarian Review. Responding to the comment on partnerships, the Director reported that UNICEF was working with many partners on cholera, horizon scanning, COVID-19 and other areas.

51. A delegation enquired how UNICEF engaged local partners as part of its localization strategy to ensure compliance with its code of conduct to prevent gender-based violence and sexual abuse and exploitation, and whether all partners and beneficiaries had access to UNICEF reporting mechanisms. It said it would welcome updates on UNICEF nexus approach to WASH across regions; and examples of how strategic collaboration frameworks with United Nations agencies were operationalized at country level to illustrate UNICEF comparative advantages and lead role. The Director reported increasing efforts by UNICEF to integrate gender-based violence and protection against sexual exploitation and abuse as part of the response across sectors.

52. A delegation expressed regret that attempts had been made by some countries to politicize the discussions under the agenda item. It emphasized its role as a large

agricultural power, its contributions to ensuring global food security, and its position as a refugee-hosting nation.

(b) Update on COVID-19 vaccination and the progress achieved through the COVID-19 Vaccine Delivery Partnership

53. The Global Lead Coordinator for COVID-19 Vaccine Delivery presented the update (UNICEF/2023/EB/6).

54. Several delegations applauded the partnership's progress and commended UNICEF for its leadership. A delegation noted the pandemic-related decline in routine childhood vaccinations and negative impacts on education. It looked forward to the partnership's conclusions on regional institutionalized cooperation; asked how countries that had not met vaccination targets would manage; what permanent structural health systems and delivery improvements would remain; and whether UNICEF saw opportunities in enduring partnerships between national health authorities, the United Nations, financial institutions and the private sector. The Global Lead Coordinator confirmed that addressing the drop in routine vaccinations and integrating COVID-19 vaccination into primary health care was a core focus for the agencies, which would continue to support countries that had not met their targets. In terms of partnership opportunities, there had been improvements in the cold chain, investments in health management information systems, and increased availability of oxygen over the past two years, but continued attention was needed to strengthen community health systems and to pay and protect community health workers.

55. Another delegation asked how the transition road map would reflect the integration of vaccine delivery with routine health-care services and equitable access to vaccines; which partners would be engaged in the transition discussions; and the views regarding possible localization of vaccine production and the distribution chain. The Global Lead Coordinator listed the many partners involved in the discussions. Decentralizing the means of production of medical counter-measures had been a lesson learned. In line with the "one country team" concept, an expanded approach to immunization could bring together a range of partners, including non-governmental organizations, those focused on non-communicable diseases, and communities working on HIV and on tuberculosis.

56. A delegation said that advancing access to safe and effective vaccines in humanitarian settings remained a challenge and urged that efforts to preserve routine childhood immunizations be prioritized. It urged the inclusion of primary doses and boosters in integration efforts and that the transition road map include clearly defined roles and responsibilities, and asked that UNICEF provide regular updates on its cooperation with members of the partnership.

57. The Global Lead Coordinator informed that overall, support to countries would entail continued COVID-19 vaccination with a focus on high-priority groups, recovery of essential immunization and integration of COVID-19 vaccine into primary health care.

58. A delegation asked how funding disbursed translated into vaccines delivered and whether there were countries where absorption capacity had been reached and there was unused funding. It requested information on the bottlenecks to vaccine delivery in countries in crisis, how the partnerships ensured that vaccines reached the most vulnerable populations, and reflections on the partnership with Gavi, the Vaccine Alliance. The Global Lead Coordinator said that the funding leveraged by the partnership had focused on quick-impact actions and campaigns, in particular, and had been utilized rapidly. For the unspent funds in countries, partners were exploring health system strengthening and bundling with health and humanitarian activities,

including in countries managing crises. The goodwill of all partners had been key to success.

59. The Deputy Executive Director, Programmes, said that the COVID-19 vaccines that had been allocated for humanitarian settings had not been successful since they had been approved under an emergency listing that did not provide manufacturers with indemnity against liability. He cautioned that immediate work on the issue was needed. The Global Lead Coordinator informed that during a meeting in Nairobi the following week on COVID-19 vaccination in humanitarian settings, the key actors were expected to address the issues of indemnification and liability.

D. Update on metrics and indicators used to measure progress on tackling sexual exploitation and abuse and sexual harassment and inform strategies, policies and procedures

60. The Director, Division of Human Resources, presented the update ([E/ICEF/2023/5](#)).

61. Several delegations expressed appreciation for the opportunity to discuss how progress on protection from and response to sexual exploitation and abuse and sexual harassment was measured. A group of delegations underscored that more knowledge and learning were needed to ensure that all employees, implementing partners and beneficiaries of the United Nations system were adequately protected and could count on a system that put victims/survivors at the heart of its approach. While prevention and response efforts could be difficult to measure, the group said that it was necessary to go beyond simple quantitative data on activities and outputs and focus on results and impact, with a well-coordinated and system-wide United Nations response in order to be effective.

62. A delegation commended UNICEF for striving for an organizational culture of zero tolerance for sexual exploitation and abuse and sexual harassment and for recognizing the centrality of protection, accountability and gender equality in its strategies, policies and procedures. The delegation said that UNICEF could expand its current efforts to ensure survivor-centred support, particularly during the investigative process.

63. Highlighting that the issue was central to upholding the reputation of the United Nations as a trusted global partner, another delegation noted that the Multilateral Organization Performance Assessment Network had recently provided a summary of sexual exploitation and abuse and sexual harassment policy application by six organizations, including UNICEF. The delegation supported the recommendations, which included a more systemic United Nations-wide approach, an improved common understanding of a victim/survivor-centred approach, and more consistent due diligence and risk management frameworks. Another delegation said that the progress being witnessed showed that UNICEF was moving in the right direction.

64. In response to a question about how UNICEF measured culture change and accountability, the Principal Adviser, Organizational Culture, noted that UNICEF relied on a series of different measures, such as trends in terms of reports that were being made to the Office of Internal Audit and Investigations and to the Ethics Office, the disciplinary measures taken once misconduct had been established, and the perceptions of its workforce by conducting a Global Staff Survey every couple of years and a Pulse Check on workplace culture every six months.

65. Asked about inter-agency collaboration centred around sexual harassment, the Principal Adviser said that UNICEF participated quite actively in the Task Force on Addressing Sexual Harassment, which had been established under the United Nations

System Chief Executives Board for Coordination, and which served as the primary forum to strategize, share data, lessons and challenges, and plan efforts to address sexual harassment in a more coordinated manner. Regarding inter-agency coordination on protection from sexual exploitation and abuse, the Senior Adviser, Child Protection, confirmed that UNICEF contributed significantly to both the Inter-Agency Standing Committee and the United Nations working group on sexual exploitation and abuse, with the Special Coordinator and the Victims' Rights Advocate, as well as provided support to inter-agency coordination at country level.

66. In response to questions regarding operationalizing a victim/survivor-centred approach, the Senior Adviser, Child Protection, confirmed that a survivor-centred approach cut across all UNICEF work on protection from sexual exploitation and abuse, its programmes and its operations. The approach was anchored in the three key priorities of the organization's strategy: safe and accessible reporting mechanisms; quality survivor assistance that was available and accessible; and timely and child-friendly investigations based on informed consent. She added that UNICEF had led the roll-out of the United Nations Protocol on the Provision of Assistance to Victims of Sexual Exploitation and Abuse, which was developed jointly with the Victims' Rights Advocate and United Nations entities.

67. Responding to a question about how UNICEF tracked the progress made in strengthening the system to make perpetrators accountable, the Deputy Executive Director, Management, emphasized that there had been significant improvement in terms of the speak-up culture in the reporting and growth over the years from the programmes on the ground. It was critical for the work done among the wider community that UNICEF work with the rest of the United Nations and the non-governmental community in an informed manner. She said that over the past few years, UNICEF had allocated a significant amount of core budget towards programming related to protection from sexual exploitation and abuse and sexual harassment, as well as towards improving internal systems, but, like with any other sector, core and non-core resources were urgently needed, as well as consistency in responding, and she appealed for additional financial support.

68. The Deputy Executive Director also requested that the Executive Board consider the possibility of combining the two sessions where updates were provided on protection from sexual exploitation and abuse into one session, which would allow for a more comprehensive update on progress.

E. Update on the status of the independent peer review of the UNICEF evaluation function

69. The Director of Evaluation presented the update ([E/ICEF/2023/6](#)).

70. Delegations welcomed the update on the independent peer review, stating that it was an important mechanism to continuously strengthen the organizational culture within UNICEF and for learning and accountability. A delegation said that evaluation was distinct from other functions on the oversight spectrum as a tool for UNICEF to achieve more and better results for children, particularly children in vulnerable situations.

71. Another delegation expressed appreciation for the participatory nature of the review process, which had allowed for extensive engagement with key stakeholders. The delegation welcomed the close alignment of the peer review with the overarching United Nations Evaluation Group Framework for Professional Peer Reviews, as that enabled comparability of peer reviews and the sharing of lessons across the United Nations system. A delegation expressed appreciation that the guiding question of the peer review targeted both the enabling environment for the evaluation function and

the evaluation function itself. The delegation also expressed appreciation for the added focus on evaluation use across UNICEF to foster learning and accountability and ultimately improve the quality of programming for children.

72. Asked to share tentative findings of the peer review related to new and innovative evaluation methods, the Director of Evaluation said that one major recommendation was to better harness new technologies and old methods alike, which aligned with the direction the evaluation function had been taking the past year. As an example, he said that artificial intelligence accelerated document review processes while also lowering their cost, and that the evaluation function was currently putting together a synthesis of evaluation findings across UNICEF. Another recommendation was to better use the existing data within UNICEF, which the Director welcomed.

73. In response to a question about the specific metrics for evaluating what had and had not worked well with the current evaluation policy, the Director of Evaluation said that the measurement of the evaluation function's success was anchored in quantitative key performance indicators including evaluation expenditure and evaluation coverage, as well as a qualitative sense of where the function was heading. Asked how the evaluation policy would continue to be anchored within UNICEF, he said that the process that would unfold over the next few weeks would strike a balance of preserving the function's essential aspects, including independence and impartiality. At the same time, in light of the highly decentralized structure of UNICEF, the evaluation function did not want to achieve maximum independence if it meant compromising its relationship of trust with key stakeholders throughout the organization.

74. The Director of Evaluation said that the final report of the peer review panel would soon be finalized and that he would present the findings in more detail at the annual session as part of a presentation on the draft revised evaluation policy. The revised policy would be presented again at the second regular session of 2023, and would incorporate the feedback of the Board.

F. Evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, and management response

75. The Director of Evaluation presented the summary report ([E/ICEF/2023/3](#)), followed by the Director, Division of Data, Analytics, Planning and Monitoring, who presented the management response ([E/ICEF/2023/4](#)).

76. Delegations expressed appreciation for efforts by UNICEF to assess and identify actions necessary to ensure that it had the technical and strategic elements to successfully deliver on the Strategic Plan, 2022–2025. A group of delegations welcomed that UNICEF had taken the initiative to reflect on its capabilities to fulfil the current Strategic Plan at the beginning, which it said encouraged early learning and would allow UNICEF to take timely corrective action.

77. While acknowledging that the formative evaluation included findings that were to be expected at the early stage of implementing the new Strategic Plan, the group noted that some of the strategic elements lacked readiness, given the lack of convergence and insufficient use of evidence for decision-making. The group emphasized the urgency with which key themes around risk-informed humanitarian and development nexus programming, resilience, climate action and peacebuilding needed to be addressed, and said that it counted on UNICEF to establish strong organizational foundations within the different existing departments for approaches in those fields. It also noted the imbalance between goals and available resources, and

encouraged UNICEF to prepare better cost estimates and streamlined funding processes that prioritized needs over historical funding volumes.

78. In response, the Director, Division of Data, Analytics, Planning and Monitoring, said that the Programme Group had been trying to strengthen its technical capability at the global level, which was complemented by new guidance and further supported by metrics. A new system of monitoring on country strategic indicators had also been introduced. With regard to funding, the Director said that one element involved a push towards more core resources and soft earmarked funding, as well as more predictable funding, which would allow for a slow move towards costing of an outcome-based Strategic Plan and the development of a methodology.

79. A group of delegations expressed appreciation for efforts by UNICEF during the past year to operationalize its revised monitoring and reporting system, which would be crucial for informing strategic decision-making. The group encouraged UNICEF to continue improving its evidence base to better measure efficiency and welcomed the new knowledge management strategy, which it said should help to increase the impact of the evidence function. The group also supported the recommendation to strengthen the change management capability within UNICEF to help the organization deliver on the Strategic Plan, and encouraged UNICEF to devote sufficient resources to move that forward in the current year. The Director, Division of Data, Analytics, Planning and Monitoring, said that shifts had been made in the way that the Change Management Unit would be staffed and supported, and that the approach would be closely linked to the priorities of the Strategic Plan that required changes.

80. In response to questions about how UNICEF intended to share related best practices and experience, the Director said that knowledge management was central to the evidence function. There was a strong knowledge management network across the organization, as UNICEF had spent the past two years building many of the related tools, procedures and capabilities. She provided the example of learning circles, which had been set up around key areas related to the Strategic Plan where the organization needed to be transformative so that the ambitions of the Plan could be translated and supported at the country programme level.

81. Another delegation expressed support for plans to accelerate work and make data available in real time, so as to enhance knowledge-informed programming, and asked about the time frame for such data-driven systems to be fully operational. The Director said that UNICEF was incorporating new data technologies and the use of big data to improve the capability of visualizing data in both a more disaggregated way and across sectors.

82. The Executive Board adopted decision 2023/3 under agenda item 16 (see annex II).

G. UNICEF financial report and audited financial statements for the year ended 31 December 2021 and report of the Board of Auditors, and management response

83. The Deputy Director of External Audit, Chile, representing the United Nations Board of Auditors, presented the report of the Board of Auditors. The Deputy Executive Director, Management, introduced the UNICEF financial report and audited financial statements for the year ended 31 December 2021 and management response to the report of the Board of Auditors (A/77/5/Add.3). The Comptroller and Director, Division of Financial and Administrative Management, presented the financial report and audited financial statements as well as the management response to the report of the Board of Auditors (E/ICEF/2023/AB/L.2).

84. Several delegations welcomed the unqualified opinion that UNICEF had received on its financial statements for 2021. A delegation said that while it was mindful of the challenges posed by the COVID-19 pandemic, it urged UNICEF to continue its strong efforts in closing all Board of Auditors recommendations to the extent possible and reporting on those efforts in 2024. A group of delegations welcomed that the Board of Auditors had not identified significant errors, omissions or misstatements. The group said, however, that the Board of Auditors had identified scope for improvement in certain areas, and noted with concern the identified weaknesses related to closure of action points, delays in reporting activities and segregation of duties, although it welcomed taken and planned actions by UNICEF. The group also noted that the number of recommendations remained consistent with the previous year, with 23 recommendations for 2021 and 22 recommendations for 2020, compared with 55 recommendations in 2019. In response, the Comptroller provided a historical context to explain the trend in the number of recommendations over the past few years. He further said that UNICEF had an automated platform that monitored the segregation of duties and that, going forward, UNICEF would provide an audit trail of mitigation actions for review by the auditors.

85. Another group of delegations said that it appreciated the continued commitment of UNICEF to promote a culture of integrity, transparency and accountability in delivering results for children. Welcoming the reduction of open audit recommendations, the group encouraged UNICEF to implement the remaining recommendations without delay. The group also called on UNICEF to swiftly address the weaknesses identified in its emergency preparedness plans, noting with concern that the emergency preparedness plans of 77 country offices and the risk analyses of 102 country offices were overdue. In response, the Comptroller said that UNICEF was always eager to implement the recommendations of the Board of Auditors and took that work seriously. He said that some countries had not uploaded their plans into the Emergency Preparedness Plan Platform, and so the work done had not been properly reflected. As of January 2023, all countries had uploaded their preparedness plans and risk analyses, which would be available for verification by the auditors in their ongoing audit.

86. The group also noted that the number of fraud or presumptive fraud cases reported by UNICEF had increased, representing a significant financial loss. The group strongly encouraged UNICEF to strengthen its anti-fraud awareness activities and training, and asked if UNICEF planned to undertake joint initiatives with other United Nations agencies. The Comptroller confirmed that work with other United Nations agencies would continue to build capacity in terms of fraud response and the sharing of best practices. He added that UNICEF had mechanisms for fraud detection, deterrence and loss recovery, and would provide further guidance on fraud risk management.

87. The Executive Board adopted decision 2023/4 under agenda item 16 (see annex II).

H. Private Fundraising and Partnerships: 2023 workplan and proposed budget

88. The Deputy Executive Director ad interim, Partnerships, introduced the item, followed by the Director, Private Fundraising and Partnerships, who presented the report ([E/ICEF/2023/AB/L.1](#)) and accompanying update.

89. A group of delegations noted investments made in digital capabilities, collaboration with the Programme Group, and strengthened country office capacity to engage with businesses, and encouraged consistent and transparent reporting of innovative financing instruments. It highlighted the importance of targeted

communication towards the private sector and donors. The group welcomed the UNICEF innovative financing approach, noting that collaboration with international financial institutions and development finance institutions could help to leverage new sources of funding for children. It stressed the importance of robust governance systems and accountability and oversight mechanisms, due diligence, compliance with UNICEF financial regulations and rules, and regular information exchange with the Executive Board on financing instruments. The Director confirmed that UNICEF continuously examined and improved its already robust due diligence processes. The organization had a value chain around the new ways of doing business and crowding sources of capital, which were leveraged by diversification – across the public and private sectors, and within each income stream.

90. A delegation expressed support for UNICEF efforts to build public-private partnerships and leverage private sector expertise. It encouraged UNICEF to grow private sector revenue; continue to coordinate and synchronize efforts to expand private sector partnerships with other United Nations agencies' engagement platforms; adapt its value proposition as needed; and identify, respond and report to the Executive Board on any new market opportunities arising in-between Board sessions. The delegation asked what the most important lesson learned from the World Bank instrument was. The Director affirmed that public-private partnerships were a priority for UNICEF, which continued to explore means of getting sustainable, long-term flexible income, and to find the optimal balance between types of funding. UNICEF was leveraging the recent shifts within the private sector and exploring the different high-value channels that could provide long-term support.

91. Another delegation enquired about UNICEF strategies to promote more quality funding from donors and partners. It asked how the Dynamo Revolving Fund was complementary to the regular investment budget and additional finances available to country offices from the World Bank instrument, and what capitalization was expected by the end of 2023. The Director reported that most recently, some corporate donors had demonstrated flexibility in their engagement with UNICEF, and the organization would therefore hone the skills needed to advocate for flexibility, for example by advocating for funding for forgotten crises even where donor funds had been specifically targeted. She explained the various pillars of investment: \$85 million from core resources, focused on mature markets; \$50 million from the World Bank instrument, already invested and producing significant results; and the Dynamo Revolving Fund, capitalized with \$20 million to invest in country offices.

92. The Comptroller and Director, Division of Financial and Administrative Management, said that a third-party assessment of the joint UNICEF/World Bank instrument would be presented to the Board at its annual session. He said that in addition to the \$20 million already capitalized in the Dynamo Revolving Fund, there would be further capitalization of \$18.7 million, and urged the Member States to help UNICEF to further capitalize the Fund.

93. The Executive Board adopted decision 2023/5 under agenda item 16 (see annex II).

I. Oral update on the work of the National Committees for UNICEF

94. The Deputy Executive Director ad interim, Partnerships, introduced the agenda item, acknowledging the long-standing partnership with the National Committees, recognized in the UNICEF Strategic Plan, and their key role in mobilizing resources for UNICEF and influencing the child rights agenda domestically and globally. The Executive Director of the Dutch Committee for UNICEF, as Chair of the Standing Group of National Committees, presented the update, after which a video was shown.

95. The President acknowledged the National Committees as being unique and valuable. A group of delegations said that the Committees played an indispensable role in the UNICEF ecosystem and business model. The group noted the Committees' important contribution to UNICEF income, including the largest share of regular resources, and key role in advocating for children's rights and adding visibility to UNICEF worldwide work. The group noted the National Committee engagement with municipalities in the framework of Child Friendly Cities as an example of their profound and lasting impact on children's lives. The group said that it would welcome annual oral updates on the work of the Committees at the first regular session; discussions on the Committees' role in generating income and about innovative and alternative financing opportunities, including reviewing associated risks; and more frequent informal discussions between the UNICEF management, Executive Board and the Committees.

96. The Chair noted the close, positive collaboration between the Committees and the UNICEF Division of Private Fundraising and Partnerships and looked forward to discussions to explore new and improved ways of working.

J. Update on UNICEF engagement with international financial institutions

97. The Deputy Executive Director ad interim, Partnerships, introduced the item, followed by the Director, Public Partnerships Division, who presented the report (UNICEF/2023/EB/7).

98. Delegations welcomed the update and two requested regular briefings to the Executive Board, noting that partnerships with international financial institutions were increasingly important in the context of mounting global challenges and a widening Sustainable Development Goal financial gap. Commending UNICEF for the work undertaken to bolster such partnerships at all levels, a group of delegations encouraged the organization to continue to enhance them to leverage more and better resources for children, particularly as pressures on official development assistance budgets continued to grow.

99. In response to a question from the group regarding how UNICEF was working with international financing institutions in developing joint analyses and strategies at the country level, the Director, Public Partnerships Division, stated that the United Nations Sustainable Development Cooperation Framework was the central United Nations planning piece that required integrated and joined-up planning and enabled government ownership. For its part, UNICEF was making every effort to ensure that the United Nations system truly delivered as one.

100. Expressing appreciation that UNICEF was scaling up and strengthening its work with international financial institutions, a delegation welcomed that partnerships were not only focused on leveraging finance, but also applied the unique knowledge of UNICEF to help influence the policies and investments of international financial institutions to serve the rights and needs of children. The delegation said that collaborations should aim to contribute to an integrated and coherent development agenda, especially at country level. It stressed that international financial institutions could not and should not replace financing through the United Nations system, and that it was important that Member States live up to the common commitments regarding funding. The Director, Public Partnerships Division, said that the partnership allowed for a full complement of strategic engagement and action on the ground, adding that earmarked funding could not replace core funding.

101. A delegation welcomed the increased coordination with international financial institutions in fragile, conflict-affected and vulnerable contexts and humanitarian

crises, which it said brought opportunities to deliver quality and principled care and services for children. The delegation asked about the international financial institution-related revenue projection for 2023, and what proportion of those resources would be invested in humanitarian activities versus longer-term development programmes. Another delegation asked what steps UNICEF was taking to ensure that support from international financial institutions complemented the humanitarian response in crisis-affected areas and helped to build longer-term resilience of communities in countries. In response, the Director, Programme Group, said that the dual mandate of UNICEF and its operational presence in the field put the organization in a good position to achieve such outcomes. For example, in the Horn of Africa, UNICEF programmes had supported groundwater mapping to increase sustainable access of water during drought. The Director, Public Partnerships Division, added that final financial figures for 2022 were not yet available, but a similar scale of financing was anticipated for 2023, a large proportion of which was for programming in fragile humanitarian contexts, which would help to build the resilience of communities.

K. Report of the field visit of the Executive Board of UNICEF

102. The report of the field visit of the Executive Board to Thailand (UNICEF/2023/EB/4) was presented by H.E. Ms. Maritza Chan Valverde, Permanent Representative of Costa Rica to the United Nations, on behalf of the delegation that participated in the visit. Prior to the presentation, a video on the field visit was shown.

103. The delegation of Thailand thanked the Executive Board, the UNICEF Thailand Country Office and the UNICEF secretariat team for making the field visit a success. The visit had provided opportunities for constructive engagement between the Executive Board members and relevant Thai agencies and authorities, both at national and local levels, as well as with other partners and civil society organizations working on the ground. The representative also thanked the Executive Board for a comprehensive report, which he said not only captured the achievements and progress made in Thailand, but also identified areas for further improvement, such as green skills development and preparation for an ageing society. He added that Thailand stood ready to share its experience in working and partnering with UNICEF and other multi-stakeholders to further advance children's rights in the country and beyond.

104. A delegation recalled rule 6 of the Executive Board rules of procedure, which stated that documentation in the appropriate official languages relating to items on the provisional agenda should be submitted to the members of the Board at least six weeks before the commencement of an annual session and as soon as possible before a regular session, preferably six weeks. The delegation noted that the report of the field visit to Thailand had been published on the Executive Board website on 2 February, only a week prior. The delegation also stated that there had been a lack of transparency in how the visit had been organized and said that it hoped that the decision of the secretariat to limit the number of participants had not been politically motivated.

105. In response, the President said that the guidelines stated that there was one seat per regional group for travel. The Secretary noted that the entire Bureau had been consulted in the process leading up to the field visit, and that discussions regarding participation had taken place in each of the regional groups, with the nominations being validated by the Bureau. In terms of the report, the Secretary said that it was a Member State report, and that his Office had been guided by the Bureau, which had determined that the report could be submitted late on an exceptional basis and discussed during the first regular session.

L. Other matters

106. The provisional list of agenda items for the annual session of 2023 was presented by the Secretary of the Executive Board.

M. Adoption of draft decisions

107. The Executive Board adopted decisions 2023/1 through 2023/5 (see annex II). Decision 2023/1 was formally adopted under agenda item 4.

108. After the adoption of the decisions, a group of delegations said that it supported the one-year extension of the ongoing country programme document for Afghanistan so that UNICEF could continue to assist the Afghan people to meet their humanitarian and basic needs. However, the group condemned in the strongest terms recent Taliban decisions to ban Afghan girls and women from education and to restrict their employment and movement. The group said that it joined the international community and the United Nations in calling on the Taliban to reverse the discriminatory and counterproductive policies that interfered with the enjoyment of human rights and fundamental freedoms. In addition, the group expressed appreciation for the dedication, commitment and service of the front-line workers who continued to provide assistance, promote human rights, and build a better Afghanistan each day.

N. Closing statements by the Executive Director of UNICEF and the President of the Executive Board

109. The Executive Director emphasized that the success of UNICEF programmes depended on strong support from its partners. Many examples had been discussed during the session: the approval of 15 new programme documents and extensions of five ongoing programmes; work with the World Health Organization, Gavi, the Vaccine Alliance and others in the COVID-19 Vaccine Delivery Partnerships; joint work to combat child wasting with the World Food Programme; strategic engagement with international financial institution partners; and partnerships with the 33 National Committees for UNICEF.

110. The Executive Director emphasized that UNICEF needed to strengthen and expand its partnerships to reach the most vulnerable children and help them to successfully navigate a world of crisis. During the session, discussions had included the need for UNICEF to continuously take stock and improve, with presentations including updates on improvements to internal oversight and on the progress made on work to prevent sexual exploitation and sexual harassment. In cooperation with its partners, UNICEF would continue to sharpen related strategies, policies and procedures, including on provision of support to survivors.

111. The Executive Director emphasized that efforts needed to be made to stop the backsliding and accelerate progress towards achieving the Sustainable Development Goals. This would mean redoubling joint advocacy to put children's rights at the centre of pandemic recovery planning and system strengthening, and maintaining the focus on reaching the most vulnerable and disadvantaged children. She called on all Member States to join the effort, and urged that the opportunities presented by upcoming global forums be seized to advance the cause of children.

112. The President commended the Executive Board and UNICEF for the quality of discussions and deliberations during the session. She highlighted the smooth process by which five important decisions had been adopted and thanked the delegations for their constructive engagement, active participation and willingness to find compromises.

113. The President expressed her gratitude to her fellow Bureau members, the Ambassadors from Argentina, Tajikistan, Poland and Rwanda who were serving as Vice-Presidents on the Bureau for 2023. She thanked the UNICEF Executive Director and senior management team, the staff of the United Nations Department for General Assembly and Conference Management, the facilitators and overall coordinator of the draft decisions, the UNICEF technical focal points and the Office of the Secretary of the Executive Board for their contributions. She said that without the combined efforts of those hardworking, dedicated and resilient colleagues, the Executive Board sessions could not be successful.

114. In concluding, the President expressed confidence that she could count on the continued support and steadfast commitment of the membership in pursuit of the common goal of improving the lives and well-being of children.

Part two
Annual session of 2023

Held at United Nations Headquarters from
13 to 16 June 2023

I. Organization of the session

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

115. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2023/9) for the session.

116. The Secretary of the Executive Board announced that 40 observer delegations, including 1 intergovernmental organization, 2 international organizations, 6 non-governmental organizations and 8 National Committees for UNICEF, had submitted credentials, in accordance with rule 50.2 of the rules of procedure.²

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

117. The President opened the annual session of the Executive Board and welcomed all members and observers. She said that she looked forward to engaging, focused and constructive exchanges over the session as the Executive Board progressed through the 19 items on the agenda, which included 11 draft decisions. She also emphasized the need for discussions during the session to maintain a focus on the rights, protection and betterment of children's lives and put politics aside.

118. The President summarized the work facing the Board, providing an overview of the agenda items. The session would begin with consideration of the 2022 annual report of the Executive Director, which was the first report on the implementation of the Strategic Plan, 2022–2025. Also on the agenda were the annual report on UNICEF humanitarian action, which sounded the alarm on the large number of children in need of humanitarian assistance and included an update on efforts by UNICEF to manage those extreme needs. The President said that the Board would also hear updates on UNICEF work on protection from sexual exploitation and abuse and on organizational culture and diversity.

119. The President highlighted that on the second day of the session, the Executive Board would focus on evaluation, audit and oversight matters, including the draft revised evaluation policy, which was being shared ahead of its presentation for adoption at the second regular session in September. She urged Executive Board members to engage in the last iteration of the evaluation policy before its adoption, noting that the evaluation function was a very important function for not only UNICEF, but also for the governance and oversight function of the Executive Board.

120. The President also urged Board members to pay close attention to the agenda item on the preliminary assessment of the World Bank instrument, noting that the innovative instrument might inspire other United Nations agencies and that the Executive Board might, at some point, need to decide on its continuation. She also highlighted the annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025, which would provide an update on UNICEF work to promote gender equality across its programmes.

121. The President thanked the co-chairs of the session for their support and extended gratitude to all participants in advance for their active engagement.

122. The Executive Director thanked the President for her steadfast leadership to UNICEF and the Bureau for its support. She described some of the important

² The final number of observer delegations was 42 and the final number of non-governmental organizations was 7, including the credentials submitted during the session, after the announcement by the Secretary.

decisions facing the Executive Board and highlighted key subjects for discussion. She underlined the importance of achieving the Sustainable Development Goals but warned that decades of progress were unravelling and that the road to 2030 was running out. She emphasized that the key was to put children's rights and well-being at the heart of collective efforts to achieve the Sustainable Development Goals.

123. The Executive Director spoke of the need for summits to secure real political commitments to prioritize children, especially the most vulnerable, in ongoing recovery efforts related to the coronavirus disease 2019 (COVID-19) pandemic and social services strengthening. She noted that accelerating progress on the Sustainable Development Goals would mean addressing all issues facing children, including climate change. She summarized the climate-related risks that children faced and highlighted the need for UNICEF to mitigate the damage, keep children safe and help them adapt to a climate-changed world. She expressed her hope that upcoming climate summits would recognize children as a priority vulnerable population and that leaders would deliver on their commitment to doubling adaptation finance by 2025, with a focus on children and communities.

124. The Executive Director outlined the UNICEF response to the health and nutrition crisis and highlighted the organization's work to strengthen social protection systems to prevent malnutrition. In particular, she commended the efforts of community health workers and underlined the importance of community health programmes.

125. The Executive Director also highlighted UNICEF efforts to reach adolescent girls as tomorrow's changemakers, as well as vulnerable groups of children, including children with disabilities. She outlined the multiple humanitarian crises affecting children and summarized UNICEF efforts to reach children in need. She described results as strong but not enough and said that reaching all children in need would require far greater commitment, action and financing from Governments and the international community.

126. The Executive Director also spotlighted core resources for their importance in all areas of UNICEF work. She expressed concern about the decreasing proportion of such resources, noting that they had barely reached 14 per cent of overall UNICEF income in 2022, which she said should raise alarms with all Board members. She outlined steps that UNICEF had taken to improve the organization and described ongoing UNICEF engagement in the reform of the United Nations development system.

127. The Executive Director reiterated the need to put children at the heart of Sustainable Development Goal acceleration and to redouble efforts to create a world fit for children. She welcomed new and returning staff to the Executive Board and extended heartfelt thanks to staff who were leaving. In closing, she thanked all participants again for their active involvement, which she described as incredibly helpful and important.

II. Deliberations of the Executive Board

A. Annual report for 2022 of the Executive Director of UNICEF

128. The Director, Division of Data Analytics, Planning and Monitoring, introduced and presented the annual report for 2022 of the Executive Director of UNICEF ([E/ICEF/2023/10](#)), which covered the first year of the UNICEF Strategic Plan, 2022–2025.

129. The Deputy Director, Division of Financial and Administrative Management, briefed delegates on the UNICEF report on the recommendations of the Joint Inspection Unit (E/ICEF/2023/11).

130. Numerous delegations thanked the Executive Director for the report, welcomed the Strategic Plan, 2022–2025 and its emphasis on outcome-level systematic change, and commended UNICEF results and efforts to safeguard children and their rights. Many delegations also pledged their ongoing support to UNICEF and its interventions for the benefit of current and future generations. In response, the Executive Director thanked delegates for their contributions, praised the world’s collective efforts and commitments and highlighted the need to grasp opportunities to implement systemic and sustainable change.

131. Multiple delegations expressed concern that time was running out for achieving the 17 Sustainable Development Goals, that targets were not being met and that children were bearing the brunt of the failure. In response, the Executive Director called for greater resources and efforts to meet the targets, highlighting various pressing issues, including the prevention of severe wasting and other forms of malnutrition.

132. Numerous delegations called for increased efforts to deliver collectively on the Sustainable Development Goals, particularly for children. Delegations emphasized the importance of upcoming summits for driving political engagement in children’s well-being, including the United Nations High-level Political Forum on Sustainable Development – also known as the SDG Summit – and the Summit of the Future.

133. A number of delegations emphasized the detrimental impact of climate change on children and recognized the importance of UNICEF work in that field. One called for decisive action ahead of the Climate Ambition Summit and COP28 and another urged the integration of climate awareness in water, sanitation and hygiene programmes. The Executive Director underscored the urgency of addressing the impacts of climate change for children.

134. A delegation highlighted its own contribution to UNICEF core funding and called on others to make similar commitments to improve the ratio of core resources as a proportion of total income. The delegation asked for clarification on how UNICEF would localize its approach in terms of mitigating the impact of crises on children, and asked UNICEF to elaborate on how the organization approached partnerships, especially at a local level. Highlighting the Global Development Initiative, another delegation welcomed more robust partnership-building, particularly South-South and triangular cooperation. The Executive Director underlined the importance of partnerships across the United Nations system, with the private sector and with other entities worldwide in order to amplify the impact made by UNICEF.

135. Multiple delegations commended UNICEF for its role in global health, particularly the pandemic response and vaccinations. A delegation highlighted the importance of UNICEF cooperation with multilateral partners and called for the strengthening of that global health-care architecture. In response, the Executive Director underlined the importance of child vaccinations.

136. Multiple delegations expressed their support for and interest in strategies to narrow the digital divide. A delegation asked how UNICEF would ensure that all children had access to learning resources, including digital technology. In response, the Executive Director highlighted several UNICEF projects that were working to improve digital connectivity and access. The Executive Director expressed an openness to using new ideas and resources to bridge the digital divide.

137. Multiple delegations expressed concern for and solidarity with refugees fleeing the war in Ukraine as well as people in other fragile situations around the world. Delegations expressed alarm at the vulnerability of children and commended UNICEF efforts to address the needs of youth in those settings. They highlighted national efforts to implement child rights and stressed that collective responsibility was vital to addressing the global challenges faced by children.

138. Numerous delegations emphasized their commitment to humanitarian assistance, with some calling on the international community to support UNICEF efforts to do more to achieve a more sustainable future for children worldwide. On the humanitarian-development nexus, a delegation enquired about UNICEF efforts to link humanitarian and development programmes to fulfil the organization's dual mandate and another delegation stressed the importance of maintaining balance in the dual mandate.

139. Delegations commended UNICEF efforts to address gender disparities and to integrate gender equality in evaluations, but stressed the need for continued progress, both in advancing gender equality and in sexual and reproductive health and rights. A delegation praised UNICEF progress in implementing the Gender Action Plan, 2022–2025, and identified mental health and psychosocial support as an area requiring further attention. The Executive Director acknowledged the vital importance of mental health and expressed her commitment to supporting the mental health and well-being of children and adolescents.

140. A group of delegations called for UNICEF to pay more attention to girls' education, skills development, access to technology, protection, health and nutrition, as well as maintain its commitment to ending harmful practices such as child marriage. The group encouraged UNICEF to continue to report on its best practices, lessons learned, gaps and challenges, to enable the Executive Board to give better guidance. In response to comments about education, the Executive Director emphasized the need to get foundational learning back on track.

141. Another group of delegations highlighted the need for greater investment in health, education and social protection systems to ensure an equal chance in life for every child and to help Africa fully realize the potential of its demographic dividend. The group called for a redoubling of efforts: to prioritize children and allocate resources to get progress back on track; to explore new, sustainable and innovative solutions to climate change; and to prioritize adaptation funding and resources to address the consequences of climate change.

142. Delegations praised UNICEF staff for delivering life-saving assistance worldwide. Calling for increased efforts to create a safe environment for children around the world, delegations expressed concern for the worsening humanitarian situation and multitude of crises. In response, the Executive Director reiterated the commitment of UNICEF to all children everywhere and commended the dedication of UNICEF staff on the ground, highlighting the rewards of seeing children benefit from their work.

143. Multiple delegations encouraged UNICEF to continue to advance the United Nations development system reform process. A delegation highlighted the need for UNICEF to strengthen its collaboration with resident coordinators as part of the reform process.

144. Multiple delegations encouraged UNICEF to focus on reporting obligations, with a group of delegations calling specifically for more information on joint United Nations efforts, impacts, systems strengthening and cross-cutting issues. The group urged UNICEF to prepare for an analysis of results and progress over the entire period 2022–2025 and underscored the importance of timely and transparent reporting and

accountability. In response, the Executive Director underscored the value of data and reporting in tracking progress and improving outcomes. She emphasized the need for better data collection and consistency and highlighted the work of the Division of Data, Analytics, Planning and Monitoring and the UNICEF Office of Research – Innocenti in learning from and sharing information around the world. She also reiterated the central importance of cooperation with other United Nations agencies.

145. A number of delegations commended UNICEF efforts to advocate for family-friendly policies, including parenting skills, maternity and parental leave, breastfeeding support, childcare and child benefits. The Executive Director underlined the importance of education and discussed the intersection of gender issues with caregiving responsibilities.

146. The Executive Board adopted decision 2023/6 under agenda item 18 (see annex II).

B. Annual report on UNICEF humanitarian action

147. The Deputy Executive Director, Humanitarian Action and Supply Operations, introduced the annual report on UNICEF humanitarian action ([E/ICEF/2023/14](#)), followed by the Director, Office of Emergency Programmes, who presented it.

148. Multiple delegations commended UNICEF on its humanitarian action in 2022. Delegations praised UNICEF for its work with displaced communities and underlined the importance of its experience in coordinating with other United Nations agencies to tackle the root causes of humanitarian crises. Several delegations highlighted humanitarian emergencies in their respective countries and outlined their responses.

149. Numerous delegations expressed concerns regarding the multidimensional challenges caused by the increasing number, scale and severity of emergencies, and regarding the impact of such emergencies on people needing assistance and the humanitarian system itself. They pledged support to UNICEF in achieving its mandate and called for a scale-up of support for humanitarian interventions. A delegation asked how UNICEF could boost humanitarian assistance work through cooperation with in-country volunteer networks. Another delegation noted that the No Time to Waste Acceleration Plan 2022–2023 should be an integral part of the UNICEF action plan in response to the multiple crises.

150. Several delegations commended the strengthened UNICEF focus on accountability to affected populations. A delegation called for enhanced technical support and generalized use of feedback mechanisms, and another asked how UNICEF would ensure that accountability to affected populations was systematic in its programming. A delegation emphasized the need for documentation of child rights violations and ensuring accountability for perpetrators, and another called for UNICEF to step up data collection and analysis, particularly in disaster preparedness.

151. Multiple delegations called for long-term, sustainable solutions to climate-related disasters and for improved coherence and complementarity of humanitarian and development programmes to respond to short- and long-term needs.

152. A number of delegations welcomed UNICEF efforts on protection from sexual exploitation and abuse and reiterated their zero tolerance in that regard, encouraging locally adapted mechanisms to support survivor-centred reporting and follow-up. A delegation welcomed the UNICEF institutional priority of fostering gender equality and inclusion in humanitarian preparedness response and recovery measures. Another noted that girls' and women's rights must be central to all humanitarian responses. In response, the Director, Office of Emergency Programmes, reiterated the commitment of UNICEF to gender equality and disability inclusion.

153. A delegation expressed its hope that UNICEF would actively explore funding channels and encourage major donors to increase the percentage of core resources and bridge the humanitarian funding gap. The delegation said that UNICEF should pay attention to resource allocation, providing more resources to underfunded and protracted crises for livelihood and development. Another delegation stressed the importance of increased donor recognition and giving due attention to core donors to encourage others to provide more quality funding. A delegation called for more regular oral updates, including on UNICEF humanitarian work and the latest work with the World Health Organization and World Food Programme.

154. Numerous delegations commended UNICEF localization efforts, noting positive progress on overhead costs, including meeting the Grand Bargain target of 25 per cent of funding towards local actors. A delegation called for increased efforts and a more holistic approach to localization, as well as more regular and open reporting on localization progress, with the integration of localization becoming a cross-cutting issue in evaluations. Another delegation requested an update on the technical note on localization. In the context of exponentially growing needs and an increasing funding gap, a delegation urged greater focus on common objectives, priorities and approaches in putting people at the heart of operations. The Director agreed to work towards more regular reporting on localization and noted that UNICEF had developed and finalized its localization strategy with cooperation and capacity strengthening at its core. The Deputy Executive Director, Humanitarian Action and Supply Operations, underscored the importance of localization, noting that next steps should include capacity transfer and empowering local organizations.

155. Multiple delegations welcomed progress in the humanitarian-development-peace nexus and expressed interest in seeing it rolled out more broadly. A delegation encouraged a clear reflection of the nexus in all country programmes and plans and asked how UNICEF intended to further operationalize the nexus at the country level. Several delegations asked how UNICEF was balancing and managing priorities with growing needs and shrinking funding, such as by increasing early warning and early action work while safeguarding its life-saving mandate. The Deputy Executive Director noted that it was essential to invest in local systems at the decentralized level between crises. He described the nexus as an opportunity to get ahead of the curve, investing in systems that could withstand shocks.

156. Several delegations noted the progress made by UNICEF in its role as cluster lead and co-lead agency and encouraged the organization to focus efforts at the inter-agency level. A delegation asked when the Inter-Agency Standing Committee cluster guidance would be updated. A delegation expressed the expectation that UNICEF would prioritize the work of clusters and ensure their proper staffing. Another delegation encouraged systematic engagement with international financial institutions and further participation in the Joint Intersectoral Analysis Framework, with more sharing of sector- and cluster-specific methodologies.

157. The Executive Board adopted decision 2023/7 under agenda item 18 (see annex II).

C. Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025

158. The Deputy Executive Director, Programmes, introduced the annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025 ([E/ICEF/2023/15](#)), followed by the Associate Director, Gender Equality Programme Group, who presented it.

159. A group of delegations remarked on the bleak overall picture for gender equality. The group underlined the importance of UNICEF gender equality programming and praised the gender team for its tireless efforts and impressive results given the challenging context. The group called for more to be done, particularly for girls out of school and other disadvantaged groups. The group highlighted the need for a scale-up of interconnected programming and the importance of the UNICEF adolescent girls programme strategy. The group of delegations requested further information, including when UNICEF expected to reach the institutional benchmark of 15 per cent for gender-transformative expenditure, how to increase thematic funding on gender and how UNICEF was managing to deliver gender-transformative programmes in backsliding contexts such as Afghanistan and Iran (Islamic Republic of). In response, the Associate Director, Gender Equality Programme Group, indicated that the 15 per cent expenditure target was to be achieved by 2025 (noting that it had already been per the previous formula). She highlighted several active joint programmes, including on ending child marriage and gender-based violence, cash plus programmes, and building resilience and maintaining safe spaces and critical services for women and children in countries such as Afghanistan.

160. A delegation noted that only a quarter of country offices had developed Gender Action Plans by the end of 2022. The delegation expressed an interest in understanding the rationale for increased engagement of women- and girl-led organizations and in implementing gender-based violence risk mitigation efforts. They also asked how UNICEF was scaling up its response to child, early and forced marriage and female genital mutilation, and requested inclusion of lesbian, gay, bisexual, transgender, queer and intersex individuals in Gender Action Plans. Another delegation welcomed more information on how UNICEF worked with women's organizations as strategic partners. In response, the Associate Director outlined efforts to work with vulnerable girls and elaborated on how UNICEF formed strategic partnerships with women- and girl-led organizations. She spotlighted the UNICEF target of 10 per cent and then 15 per cent of partnerships being with women- and girl-led organizations (from the current level of 5 per cent) within the next two years, noting the modality of partnering with consortiums of women- and girl-led organizations to adhere to fiduciary risk standards.

161. A delegation outlined how sanctions had exerted pressure on their country and explained that children with rare diseases were unable to access necessary drugs, asking UNICEF to assist with that. In response, the Deputy Executive Director, Programmes, confirmed that all humanitarian goods and supplies were exempt from sanctions and expressed willingness to discuss any issues relating to children's needs.

D. UNICEF programme cooperation

(a) Country programme documents

162. The country programme document for Chile ([E/ICEF/2023/P/L.16](#)) was considered by the Board.

163. In introductory remarks, the Regional Director for the Latin America and Caribbean region provided an overview of the socioeconomic situation of Chile, as well as outlined some of the challenges the country faced and how they disproportionately impacted children.

164. The delegate of Chile summarized the process and methods that had led to the new country programme for the period 2023–2026 and outlined the strategic priorities of Chile, emphasizing its support for United Nations goals and systems.

165. The Executive Board adopted decision 2023/8 on a no-objection basis (see annex II).

(b) Extensions of ongoing country programmes

166. The Chair stated that, in accordance with Executive Board decision 2009/11, the Executive Board had been informed of the extensions of ongoing country programme documents, as set out in document [E/ICEF/2023/P/L.17](#). Those included the two-month extensions of country programmes for Cambodia and the Philippines, and a one-year extension of the country programme for Namibia; and a one-year extension of the country programme for the Democratic People's Republic of Korea, following two consecutive one-year extensions.

167. The Executive Board adopted decision 2023/9 under agenda item 18 (see annex II).

E. Update on protection from sexual exploitation and abuse

168. The Deputy Executive Director, Management, introduced the update on protection from sexual exploitation and abuse ([E/ICEF/2023/12](#)), followed by the Senior Adviser a.i., Safeguarding Office, who presented the report.

169. Multiple delegations expressed their appreciation of UNICEF efforts and achievements in that regard. The delegations encouraged continued system-wide collaboration for monitoring and prioritization of the issue. A group of delegations emphasized the importance of recurrent constructive dialogue and welcomed further strategic evaluation of UNICEF efforts and results, including a reporting format that compiled metrics from multiple sources and presented year-on-year progress. The group also encouraged UNICEF to further improve communities' knowledge of reporting on incidents.

170. A delegation welcomed additional details on country office staffing for protection from sexual exploitation and abuse and encouraged information-sharing with the broader aid community. The delegation also welcomed an update on the establishment of the Chief Risk Officer position, looked forward to the release of the new Safeguarding Policy for 2023 and asked for more information on the tactic of establishing a standing pool of in-country investigators. The Senior Adviser a.i., Safeguarding Office, welcomed the suggestion of year-on-year reporting and outlined plans for improving and measuring staff understanding and perceptions.

171. Multiple delegations reiterated their zero tolerance of inaction and emphasized that protection efforts must be holistic, collective and cooperative. The delegations welcomed ClearCheck and encouraged the use of the Misconduct Disclosure Scheme. A delegation asked how UNICEF planned to address staff discomfort at reporting sexual misconduct and fears about retaliation. The Senior Adviser a.i. said that safeguarding needed to permeate all programmes and operations to become a part of the organizational culture that guided staff decisions on a constant basis. She outlined how UNICEF was strengthening the system and the identification and reporting of safeguarding risks, with indicators making her feel confident of progress.

172. Several delegations expressed appreciation for continued efforts by UNICEF to build implementing partners' capacity, and asked about partners' safeguarding measures and how UNICEF intended to share rather than devolve risks, particularly with local non-governmental organization partners. The Senior Adviser a.i. noted that the majority of partners that UNICEF assessed were found to be low risk with high capacity, and added that capacity-building was an ongoing process to strengthen collective capacity to mitigate and prevent risk.

173. A delegation asked whether the allocated human and financial resources were sufficient, taking into account the number of reports and consequences of allegations. In response, the Deputy Executive Director, Management, emphasized the importance of sustained funding and said that there was a gap of \$50 million for ensuring that the investments in safeguarding were institutionalized and could continue, particularly in high-risk areas.

174. The Executive Board adopted decision 2023/10 under agenda item 18 (see annex II).

F. Update on organizational culture and diversity

175. The Deputy Executive Director, Management, introduced the update on organizational culture and diversity (E/ICEF/2023/13) and the Principal Adviser, Organizational Culture, presented the update.

176. Multiple delegations thanked UNICEF for the update and its proactive efforts in creating a values-based culture that reflected the diversity of the children whom UNICEF served, and the leading role of UNICEF in the United Nations system as co-chair of the High-level Committee on Management working group on diversity, equity and inclusion.

177. Several delegations commended UNICEF efforts in gathering data and evidence on organizational culture and diversity, equity and inclusion. A delegation said that it would be useful to disaggregate key findings by gender, particularly considering that female respondents reported less trust in senior management and standards of conduct.

178. A group of delegations asked about the UNICEF Disability Inclusion Policy and Strategy and the new diversity, equity and inclusion advisory group. The Principal Adviser said that action plans for the Disability Inclusion Policy and Strategy were under development. She expanded on the approach and elaborated on the role of the advisory group.

179. Numerous delegations welcomed UNICEF support for employee initiatives to contribute to inclusion. Delegations called for further action in various areas, including staff perceptions of psychological safety and trust; discrimination; feedback mechanisms, support and accountability for underperforming staff members; the disproportionate representation of women among those resigning; low numbers of reported cases of sexual harassment; and perceptions of insufficient action in response to the Global Staff Survey. A delegation also asked about the UNICEF strategy for applying behavioural science in culture change and how the organization planned to monitor and evaluate its responses to the Global Staff Survey. In response, the Principal Adviser outlined the work on policy and systemic changes and the subsequent focus on individual-level behaviour change, and described how UNICEF was widening its approach to diversity to include issues such as disability and age or generational diversity. She outlined measures to follow up on the Global Staff Survey and emphasized that offices had been encouraged to include workplace culture as a priority in office management plans so that it was not an afterthought. The Deputy Executive Director, Management, underlined the importance of women in emergency duty stations and said that the organization was tackling the issue of women resigning on multiple fronts, including by improving family-friendly policies and making assignments more attractive.

180. The Deputy Executive Director, Management, referred to the UNICEF audit on performance management, a first of its kind in the United Nations system, and to the upcoming evaluation of human resources management, noting that those exercises would provide valuable new insights. Both the Deputy Executive Director and the

Principal Adviser spoke to the issue of psychological safety and how UNICEF remained committed to facilitating and strengthening that.

181. A delegation asked how UNICEF was working to integrate its values and principles into staff performance assessments; turning new policies on caregiving into practice; and planning to fund its ambitious targets related to diversity. In response, the Principal Adviser noted that efforts were under way to achieve targets, including proactive outreach to underrepresented groups, using modalities such as United Nations volunteers or internships and partnering innovatively and creatively so that cost need not be an obstacle to progress.

182. A delegation asked about the main challenges that UNICEF faced in implementing policies and whether there was any assessment of how to achieve synergy with national policies. In response, the Principal Adviser focused on the decentralized nature of UNICEF, where staff surveys and regional, global and country management team meetings enabled coordination and consistency of application across UNICEF offices.

183. The Executive Board adopted decision 2023/11 under agenda item 18 (see annex II).

G. Evaluation reports and management responses

Annual report for 2022 on the evaluation function in UNICEF, and management response

184. The Director of Evaluation presented the annual report for 2022 on the evaluation function in UNICEF ([E/ICEF/2023/18](#)), followed by the Director, Data, Analytics, Planning and Monitoring, who presented the management response ([E/ICEF/2023/19](#)).

185. Numerous delegations welcomed the positive developments indicated in the annual report, including the increased number of evaluations and their increased geographic scope and consideration of cross-cutting issues. They expressed appreciation for the sharpening of quality assessments and the intention to conduct more evaluations at impact and outcome levels.

186. A group of delegations recognized that the number of evaluations covering gender had increased while also noting that the overall quality had declined. They urged UNICEF to increase the scope of analysis relating to gender equality and empowerment of women. The group expressed concern at the speed, scope and standard of management responses and emphasized that UNICEF management must adequately respond to evaluation findings and recommendations. The group also expressed concern at the lateness of evaluations. The Director of Evaluation acknowledged the concerns and cited the effort in Ukraine as one reason for delays. He emphasized that the evaluation function had made a strategic choice to focus on increasing expenditure on national evaluation capacity development in response to a call by the Executive Board, in order to make real progress.

187. Multiple delegations expressed concern about the ongoing failure to achieve the 1 per cent funding target, including the 2022 reversal in progress. They urged UNICEF to continue working on improvements and develop a plan of action, and welcomed a reaffirmation of that target, while noting the challenges in meeting it.

188. A delegation noted the 2022 work to prioritize development of strategic evaluation partnerships, beginning with a dedicated strategy. The delegation highlighted the fact that UNICEF had explored becoming a formal partner in the Global Evaluation Initiative, among other international partnerships. The delegation

expressed an interest in how those efforts were progressing and the perceived added value for partnerships in national evaluation capacity development and evidence synthesis that were under development in 2023.

189. Multiple delegations highlighted the need to keep use and usability in mind when expanding the range of evaluation products. They also called for UNICEF to recommit to filling gaps in evidence on operational priorities and answering questions that concretely improved work on the ground.

190. A group of delegations asked why only 70 per cent of expenditure reported under evaluations was directly spent on such evaluations. In response, the Director of Evaluation explained that there was a lack of clarity on what was and what was not evaluative, as well as a lack of guidance on how to code individual activities. The Director noted that spending on evaluation could be rushed at the end of a year and was therefore not always as meaningful as it could be, an issue that UNICEF was looking into.

191. A group of delegations raised questions about the drop in gender equality and women's empowerment in evaluations. The Director said the data in the annual report were intended as a starting point, and that understanding required a lot of qualitative follow-up, which was now under way. On the meaningful inclusion of gender in evaluations, he explained his belief that it was linked to the increasing number of evaluations. UNICEF had spread itself more thinly and that had affected the level of attention it was paying to certain crucial issues. He said that guidance existed for delving into such issues and that UNICEF would draw on its past experiences and work with partners, including Governments, to look at the collective evidence and work together towards the Sustainable Development Goals.

Evaluation of the UNICEF Level 3 response to the global coronavirus disease 2019 (COVID-19) pandemic, and management response

192. The Director of Evaluation presented the evaluation report ([E/ICEF/2023/20](#)) and the Director, Office of Emergency Programmes, presented the management response ([E/ICEF/2023/21](#)).

193. Numerous delegations welcomed the report and the management response, emphasizing the evaluation's significance in terms of learning from achievements and innovations as well as failures and catalysing change. The delegations highlighted some of the key findings of the evaluation and commended the fact that many of its recommendations had already been implemented.

194. Several delegations noted uneven mainstreaming of gender and equity dimensions and expressed their hope that UNICEF would learn from that and prioritize accountability to affected populations in the future. A delegation urged UNICEF to strengthen the linkages between humanitarian and development actions and incorporate protection from sexual exploitation and abuse as well as gender and equity considerations in the planning, implementation and results reporting of all emergency response efforts. The Director, Office of Emergency Programmes, acknowledged the uneven mainstreaming of gender and equity dimensions and stressed that the organization was working on the matter and that progress was on track.

195. Multiple delegations said that they would welcome further information on findings relating to the global ethos of partnership and collaboration, both within and outside the United Nations. A delegation noted that UNICEF played a critical role in the COVID-19 health sector response, a role which went well beyond vaccine delivery. The delegation urged UNICEF to leverage that role to reinvigorate progress towards health-related Sustainable Development Goal targets. The Director, Office of

Emergency Programmes, said that UNICEF teams were working with external partners to clarify roles and responsibilities for vaccines. He added that UNICEF offered various ideas and values, among them its commitment to keeping communities at the heart of any response. The Director of Evaluation noted that UNICEF was working collectively with United Nations partners to evaluate their support for Governments' progress towards the Sustainable Development Goals.

196. A delegation asked how UNICEF planned to further strengthen national evaluation capacity development efforts in areas affected by ongoing emergencies, drawing on the COVID-19 experience. Another delegation asked how UNICEF integrated its work on pandemic prevention, response and preparedness, and related recommendations, with the efforts made by the rest of the United Nations. The delegation also asked whether the evaluation involved interaction with, and reflected the opinion of, national authorities in the countries it covered. In response, the Director of Evaluation discussed the close evaluation partnerships that UNICEF maintained with all other United Nations agencies and noted that primary data collection for the COVID-19 evaluation was done remotely due to travel restrictions.

197. The Executive Board adopted decision 2023/12 under agenda item 18 (see annex II).

H. Draft revised evaluation policy of UNICEF

198. The Director of Evaluation presented the draft revised evaluation policy (UNICEF/2023/EB/11).

199. Numerous delegations commended the incremental and consultative approach of the UNICEF evaluation function in developing the policy and its inclusion of the results of the recent peer review. Delegations concurred that the evaluation function was fit for purpose but asked that it continue to make progress in areas highlighted for improvement, including greater clarity in the definition, purpose and principles of evaluation, coverage standards, and the adequacy and predictability of human and financial resources. Delegations emphasized the need for complementarity between the evaluation function and other areas and positively acknowledged the commitment to seeking collaboration and coordination both within UNICEF and system-wide.

200. Multiple delegations emphasized the need for the function and its staff to have full independence, including at the decentralized level, and welcomed the fact that evaluation specialists would decide whether activities were evaluative exercises covered by the policy. In response, the Deputy Executive Director, Management, agreed that the independence of the Evaluation Office was its main strength.

201. Delegations asked UNICEF to draw up multi-annual evaluation plans, which would ensure that the most important issues were prioritized and delivered in a timely manner, and that resourcing requirements were made clear in advance. Delegations asked how impact evaluations could be systematically integrated to support targeted learning on key issues for the organization and the global community. Delegations also urged UNICEF to keep usability in mind when expanding the range of evaluation products and to retain a focus on producing evaluative results that could feed directly into strategic decision-making, both in programming and in work on the ground. The Director of Evaluation noted that UNICEF already had an impact evaluation strategy that addressed systematic evaluation in the policy. He agreed to take on board the feedback raised and to continue fine-tuning the policy in keeping with the incremental approach.

202. Multiple delegations urged UNICEF to meet the 1 per cent funding target and asked the organization to provide information on how that could be achieved, either in the final version of the policy or in implementing guidelines. In response, the

Deputy Executive Director, Management, underscored her commitment to optimally and qualitatively meeting the 1 per cent target. She acknowledged some unpredictability in human resources due to a lack of core funding and underlined the importance of core resources for growing evaluation investments and staffing.

203. A number of delegations underlined the need for periodic assessments of progress and obstacles and the importance of revisiting evaluations to determine impact and lessons learned. The Director of Evaluation said that UNICEF needed to consistently evaluate the most strategically important issues for the organization, not necessarily increasing the number of evaluations every year but ensuring that the right evaluations looked at the right topics at the right time.

I. UNICEF Office of Internal Audit and Investigations 2022 annual report to the Executive Board, and management response

UNICEF Audit Advisory Committee 2022 annual report to the Executive Board

204. The Director, Office of Internal Audit and Investigations, presented the 2022 annual report of the Office of Internal Audit and Investigations ([E/ICEF/2023/AB/L.4](#)), which was accompanied by an addendum that detailed the investigation cases closed in 2022 ([E/ICEF/2023/AB/L.4/Add.1](#)). He also briefly summarized the Office's strategic priorities for 2023. The Chair of the Audit Advisory Committee then discussed the results of the Committee's 2022 annual report. Following that, the management response to the 2022 annual report of the Office of Internal Audit and Investigations ([E/ICEF/2023/AB/L.5](#)) was introduced by the Deputy Executive Director, Management, and presented by the Deputy Director, Division of Financial and Administrative Management.

205. Multiple delegations congratulated the Office of Internal Audit and Investigations on the annual report and emphasized the importance of strong and independent oversight functions. Several delegations noted the rise in investigations and encouraged UNICEF management to mobilize appropriate resources to cope with that.

206. A number of delegations urged UNICEF to reflect on and address gaps and shortcomings. A group of delegations called for more analysis in the annual report, including an overview of structural issues, trends and proactive investigations in high-risk areas. In response, the Director, Office of Internal Audit and Investigations, pledged to improve the report in line with feedback, respecting confidentiality considerations, and directed interested Board members to read the individual audit reports for more detailed information.

207. In relation to the Office's annual report, a delegation welcomed the prioritization of sexual exploitation and abuse cases and its explicit inclusion in next year's strategic road map. The delegation welcomed further information on the joined-up approaches that UNICEF intended to take on issues related to sexual exploitation and abuse. Another delegation noted an increase in reports of sexual exploitation and abuse cases involving implementing partner staff and welcomed additional analysis of that. The delegation also asked what changes UNICEF was making to its training programme to implementing partners to raise awareness of sexual exploitation and abuse. The Director, Office of Internal Audit and Investigations, listed contributing factors for the rise in reporting, including increased trust, comfort and confidence in reporting, increased confidence in the investigative and adjudicative processes, and outreach campaigns.

208. Several delegations welcomed the management response and follow-up recommendations. A group of delegations welcomed in particular the

acknowledgement by management that grant coordination could be improved, including communication with donors.

209. Numerous delegations commented on staffing levels, expressing the hope that adequate levels would be maintained with adequate resources and oversight to cope with the uptick in cases. In response, the Deputy Director, Division of Financial and Administrative Management, underlined the importance of that issue for management and confirmed management's commitment to ensuring that the Office of Internal Audit and Investigations had the resources required. He added that UNICEF management would continue to work with the Office on its proposal to budget non-staff costs in a more systematic way.

210. Many delegations thanked the Audit Advisory Committee for its annual report and insightful recommendations. A group of delegations said that it shared the Committee's concerns about the Senior Management Risk Committee, which did not meet in 2022; the annual organizational reports on risk, which were not prepared; and the risk appetite statements, which were not finalized. The group underscored the need for a systematic, transparent approach for risk management to accompany the increase in the scale, range of complexity of UNICEF operations and changing circumstances. A delegation welcomed the appointment of a Chief Risk Officer in the Office of the Executive Director and suggested periodic exchanges between the Chief Risk Officer and the Executive Board. Multiple delegations requested regular updates on progress. In response, the Deputy Director, Division of Financial and Administrative Management, said that the Chief Risk Officer would enhance the risk-management framework and develop a multi-year road map. He noted measures that had been taken to improve coverage and assured delegations that work on enterprise risk management was ongoing and that progress was on track.

211. A group of delegations noted the recommendations from the Audit Advisory Committee on the independence of the oversight functions within UNICEF and encouraged the organization to follow them. In response, the Director, Office of Internal Audit and Investigations, noted that many recommendations had either been implemented or required ongoing attention. The Deputy Director, Division of Financial and Administrative Management, referred delegations to the Joint Inspection Unit's ongoing assessment of the Executive Board's governance and oversight functions, and explained that the results of that exercise would inform necessary updates to the charter of the Audit Advisory Committee, including in terms of direct reporting to the Executive Board.

212. A group of delegations noted the observation by the Audit Advisory Committee of the gradual increase in the proportion of audit report conclusions between 2017 and 2022 that had received generally satisfactory conclusions (up to 100 per cent in 2021). The group raised the possibility of overstated audit opinions, especially in high-risk contexts. In response, the Director, Office of Internal Audit and Investigations, cautioned against drawing conclusions and identifying trends based on a few years of findings and said that the Office was constantly re-evaluating how it put forth ratings, with a degree of subjectivity as well as objectivity, and promised to take note of comments in terms of ratings in the coming year.

213. A group of delegations noted that the Audit Advisory Committee had been unable to express an opinion on the adequacy of internal audit coverage, as the draft internal audit workplan did not disclose an assurance gap. The group underlined the fact that information on assurance gaps added value and could indicate whether the Office was sufficiently resourced. In response, the Director, Office of Internal Audit and Investigations, agreed that the subject was extremely important. He outlined the Office's audit risk assessment process and expressed the opinion that the role of the

Office was to ensure adequate assurance to meet the risk tolerance determined by the organization.

214. The Executive Board adopted decision 2023/13 under agenda item 18 (see annex II).

J. Report of the Ethics Office of UNICEF for 2022, and management response

215. The Director, Ethics Office, presented the report ([E/ICEF/2023/16](#)), followed by the Director, Division of Human Resources, who presented the management response ([E/ICEF/2023/17](#)).

216. Numerous delegations recognized the ongoing work by UNICEF to strengthen its ethical and value-based culture and its independent ethics function. Delegations acknowledged the increase in the ethics services provided by the Ethics Office in 2022, and welcomed the systematic efforts of the Office to strengthen its training function and take a more strategic, proactive and needs-specific approach to training.

217. Multiple delegations highlighted the importance of providing sufficient, sustainable and long-term financial and staff resources to the Ethics Office and acknowledged the ability of the Ethics Office to provide services efficiently under current constraints. Delegations emphasized that the new positions approved by management were a good start but that more needed to be done. The delegations encouraged further collaboration with other multilateral organizations to support a harmonized approach within the United Nations system. In addition, delegations encouraged UNICEF to develop more structured management capacity-building and training and enquired about best practices relating to whistle-blower protection. A delegation asked whether UNICEF was doing anything specific to support a culture of psychological safety in the workplace.

218. In response, the Director, Ethics Office, emphasized that whistle-blowing protection and psychological safety and protection against retaliation were priorities for UNICEF and that those mandates were shared between the Ethics Office and other offices and divisions. Addressing issues in those areas could be done through examining information gaps (lack of information on where to go and when); listening gaps (perception of lack of follow-up actions when staff raise issues); and protection gaps (lack of coverage and sufficient protection of personnel under policies and practices). He outlined how the Ethics Office, along with other offices and divisions, continued to bridge those gaps through various cross-divisional and multidimensional initiatives.

219. The Director, Division of Human Resources, emphasized the importance of fostering trust, respect and care. He reiterated the commitment of UNICEF to providing adequate resources and capacities to the organization's independent offices. He further noted that the limitation of core resources was a challenge and appreciated the commitment of some Member States to provide more core resources to UNICEF to support independent offices.

220. The Director, Division of Human Resources, acknowledged that the resources provided to the Ethics Office in 2022 and 2023 were interim in nature, and highlighted the importance of providing sustainable resources. He further stated that UNICEF would revisit the situation next year during the midterm review, and consider providing additional resources to the Ethics Office.

221. A delegation asked how long it would take for UNICEF to build the capacities of the entire staff when it came to ethics. In response, the Director, Ethics Office, emphasized the importance of shared accountability and said that the organization

would work towards universally shared values for as long as needed. He added that UNICEF was focusing on locations where ethical challenges and risks to the individual and the organization were pronounced.

222. The Executive Board adopted decision 2023/14 under agenda item 18 (see annex II).

K. Preliminary assessment of the implementation of the World Bank instrument and oral management response

223. The preliminary assessment was presented by the Partner, Environmental Social and Governance, and Deputy Head of Environmental Social and Governance, KPMG Islands Group. The Comptroller and Director, Division of Financial and Administrative Management, delivered the oral management response.

224. A group of delegations commended UNICEF on the successful implementation of the instrument thus far and the commitment to evidence-based decision-making and impartial reviews. The delegations thanked KPMG for the quality of the report. A delegation asked how KPMG had determined the success of the instrument if it had been unable to identify how much additional financing UNICEF had received because of its activities. The Partner explained that the assessment had looked for links between money deployed and impact, examining pledge revenue, projections for the next five years and allocations by fundraising channel, and looking at return on investment in the past, acknowledging that some numbers were projections.

225. A delegation noted that since the instrument was not yet fully developed, its full impact could not yet be measured. Several delegations concurred with the recommendation that a deeper assessment should be conducted when all relevant data became available. The Partner responded that, based on the intended purpose of the instrument, their evaluation and consultations with key stakeholders, the instrument had proven to be beneficial and was progressing in the right direction, and that the associated risks were well managed.

226. Multiple delegations questioned future plans and whether UNICEF was planning to continue with the current or another similar instrument. A delegation reiterated the importance of any future debt issuance being authorized by the General Assembly, with appropriate governance structures in place. Another delegation noted an interest in shifting the interest rate obligation away from country offices in the future. In response, the Comptroller explained that repayments and interest were done on a pooling basis because the degree of fundraising maturity level differed in each country.

227. The Comptroller said that the instrument would probably set a precedent in terms of financing for development, acknowledging that old funding models would not allow UNICEF to achieve the child-centred Sustainable Development Goals. As to whether that instrument would be used again, the Comptroller emphasized that it was a pilot and said that any decision to make it a part of the UNICEF business would be a collective one. The Comptroller said that evaluations were ongoing to determine whether the cumulative income in those markets was increasing, in which case the instrument was working. He agreed that it would need a full impact assessment at the end of its term.

228. Delegations encouraged UNICEF to continue its innovative financing work to achieve maximum impact for children, welcoming further work on the child lens investing framework.

L. Update on implementation efforts on the repositioning of the United Nations development system

229. The Deputy Executive Director a.i., Partnerships, introduced the update, followed by the Director, Public Partnerships Division, who presented an update on UNICEF implementation of the United Nations development system reform.

230. Multiple delegations welcomed the progress made in coherence, cooperation and collective action at the country level and emphasized the pivotal role of resident coordinators and humanitarian coordinators, as well as the importance of UNICEF support for resident coordinator leadership. Delegations welcomed progress in implementing the renewed Management Accountability Framework and encouraged the United Nations development system to reduce duplication and generate synergies. Delegations raised queries pertaining to alignment of country programme documents with United Nations Sustainable Development Cooperation Frameworks, performance appraisals and the selection of United Nations country team members. In response, the Director, Public Partnerships Division, reiterated UNICEF support for the leadership of the reinvigorated resident coordinator system and its commitment to adhere to the Management Accountability Framework provisions.

231. Numerous delegations acknowledged substantive results but asked what could be done to ensure that evidence was collected and reported on and that coordination was fully integrated in operating procedures rather than an add-on. A delegation stressed the importance of cooperation between United Nations agencies in the post-pandemic context and highlighted the need for enhanced commitments from development States with respect to cooperation. The delegation urged the United Nations to improve complementarity and consistency to avoid overlap and asked what the key challenges in the field were in terms of repositioning the United Nations development system. In response, the Director, Public Partnerships Division, cited the Cooperation Framework as key to supporting synergies and reducing duplication. Working jointly, she said, had become the new normal. The Deputy Executive Director a.i., Partnerships, cited the critical role that United Nations country teams played at the onset of an emergency towards understanding the situation on the ground, establishing internal communication and good collaboration, and putting the United Nations value proposition at play.

232. The Executive Board adopted decision 2023/15 under agenda item 18 (see annex II).

M. Private Fundraising and Partnerships: financial report for the year ended 31 December 2022

233. Following an introduction by the Deputy Executive Director a.i., Partnerships, the Director, Private Fundraising and Partnerships, presented the report ([E/ICEF/2023/AB/L.3](#)).

234. Several delegations thanked the Director, Private Fundraising and Partnerships, for an excellent presentation and commended the results, in particular the contributions of the National Committees for UNICEF and the work of UNICEF country offices in private sector fundraising. Delegations acknowledged the significant increase in funding from the private sector. They also encouraged further efforts to raise funds from financially strong companies and welcomed future exchanges on innovative financing instruments. In response, the Deputy Executive Director a.i., Partnerships, expressed gratitude for the interest in innovative finance and expanded on its role in scaling results for children. She provided an example of how prefinancing had been successful with producers of ready-to-use therapeutic

foods and acknowledged the role of guarantors and risk managers in helping to create multiple innovative partnerships, including with international financial institutions.

235. A delegation expressed interest in hearing more about the feasibility study for a joint private sector financing facility. Another delegation expressed concern at the decrease in the share of flexible funds. A delegation asked UNICEF to expand on collaboration with the private sector and investors to capitalize external and private investments for children's rights and empowerment. In response, the Director, Private Fundraising and Partnerships, described how UNICEF was looking at enlarging the scope of partnerships, acknowledging the risks that such action might entail given the complexities of the approach. She described how UNICEF was successfully injecting flexibility into donations by opening conversations with donors about the importance of flexible funding for equity. In response to a question about managing local currencies and exchange rates, the Director outlined the decentralized and structurally diversified model of UNICEF that allowed it to manage in times of economic constraints.

236. A delegation asked how UNICEF would continue to invest in country office fundraising. In response, the Director said that not every country office could have a fundraising operation and that economies of scale were necessary. She acknowledged that it was nonetheless a promising space that would require bespoke approaches and time to mature.

237. The representative for the Standing Group of National Committees highlighted some of the results contained in the report, noting that those were achieved despite fierce competition for resources. He highlighted key activities and initiatives, such as delivering policy changes that positively benefited children in 24 countries. He welcomed additional efforts to reduce operational and administrative costs to free up more core resources for country programmes.

238. The Executive Board adopted decision 2023/16 under agenda item 18 (see annex II).

N. Address by the Chairperson of the UNICEF Global Staff Association

239. The Chairperson commended the unwavering dedication of UNICEF staff to the organization's mandate. He acknowledged the physical and psychological strain of serving the UNICEF mandate with such commitment and highlighted some of the support structures that were in place. He emphasized the need for people-centredness in decision-taking, including those related to change processes at headquarters and field levels.

240. The Chairperson underlined the organization's zero tolerance for all forms of harassment and abuse of authority, expressing concern at ongoing fears of retaliation by staff in some offices.

241. The Chairperson welcomed the new OneHR Strategy and expressed his hope that it would catalyse the rethinking of some human resources processes. He noted that key areas such as recruitment, career development, mobility and rotation, and duty of care continued to require critical reviews and rethinking.

242. The Chairperson emphasized the importance of the support from Member States in pursuing key requests from the International Civil Service Commission in relation to more fairness on conditions of service for national staff and more sensitivity to the changing work landscape. In closing, he underlined how proud the Global Staff Association was of the UNICEF brand.

243. A group of delegations commended the results achieved and the work of the UNICEF Global Staff Association leadership team as well as Staff Association representatives in ensuring a safe and supportive work environment with a culture that encouraged people to speak out. The group acknowledged that creating such a culture required well-coordinated efforts from the whole system and pledged continued support to all UNICEF staff.

O. Other matters

Provisional list of agenda items for the second regular session of 2023

244. The provisional list of agenda items for the second regular session of 2023 was presented by the Secretary of the Executive Board.

P. Adoption of draft decisions

245. The Executive Board adopted decisions 2023/6 through 2023/16 (see annex II). Decision 2023/8 was formally adopted under agenda item 6 (a).

Q. UNICEF Staff Team Awards and closing statements by the Executive Director of UNICEF and the President of the Executive Board

246. The Executive Director announced the winners of the 2022 UNICEF Staff Team Awards, paying tribute to five teams that exemplified the very best of UNICEF.

247. The Executive Director, in her closing remarks, thanked delegations for a productive week and thanked the President of the Executive Board for her guidance and leadership. She thanked all members of the Executive Board and the Bureau for their support and engagement, and praised the work of the Office of the Secretary to the Board, the United Nations Secretariat and UNICEF staff who joined the meeting. She welcomed upcoming opportunities to ramp up advocacy and commended all UNICEF supporters for their financial contributions that enabled UNICEF to reach an all-time high in revenue in 2022. She acknowledged the work of the National Committees for UNICEF and looked ahead to accelerating progress on the Sustainable Development Goals and creating lasting, positive change for children.

248. In her closing remarks, the President commended colleagues and delegations on the fruitful discussions and deliberations. She focused on the collaborative process that had led to the adoption by consensus of 11 decisions that cut across UNICEF work and expressed gratitude to the different parties that had played a role in their adoption, including the facilitators of the draft decisions, technical focal points and fellow Bureau members. She extended special thanks to the Executive Director and her senior management team for fostering real conversations, and praised the dedication and excellence of UNICEF management. She thanked the United Nations Department for General Assembly and Conference Management and the Office of the Secretary of the Executive Board before congratulating the recipients of the year's UNICEF Staff Team Awards. She ended the annual session by sharing an ode to UNICEF.

Part three
Second regular session of 2023

Held at United Nations Headquarters from
5 to 7 September 2023

I. Organization of the session

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

249. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2023/24/Rev.2) for the session.

250. The Secretary of the Executive Board announced that 45 observer delegations,³ including 1 intergovernmental organization, 5 non-governmental organizations and 3 National Committees for UNICEF, had submitted credentials, in accordance with rule 50.2 of the rules of procedure.

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

251. The President opened the second regular session of the Executive Board and welcomed all members and observers. She noted that 2023 had already been a productive year for the Board, with 16 decisions and 16 new country/multi-country programme documents adopted during the first two sessions of the year.

252. The President provided an overview of the 12 items on the agenda, which included five draft decisions, and expressed confidence that the second regular session would maintain the efficiency and high spirit of cooperation and compromise that had characterized the two previous sessions, and that the Executive Board would continue to put children at the centre of its focus.

253. She highlighted that the Board would consider the structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025, and updated financial estimates for the Strategic Plan. Also on the agenda were 12 new country programme documents (CPDs), which would be discussed around the theme of “data for children”. The Board would also review the extension of 12 ongoing programmes that would provide continuity of operations while ensuring alignment with national priorities and the United Nations Sustainable Development Cooperation Frameworks.

254. The President said that on the second day of the session, the Executive Board would consider for decision the revised evaluation policy of UNICEF. She thanked the UNICEF Evaluation Office for a good consultative process, as well as the Member States that had provided constructive feedback as part of the revision process of the document, which she said was an important document for the oversight function of the Executive Board. The Board would also hear an oral update on humanitarian action, spotlighting the UNICEF transformative approach to localization, as well as an update on oversight matters, specifically the implementation of the recommendations in the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations.

255. The President said that the last day of the session would begin with an interactive special focus session on Africa, during which opportunities and challenges for achieving children’s rights in Africa would be discussed, with a focus on education and climate change. She extended a special note of appreciation to H.E. Mr. Azali Assoumani, the President of the Union of the Comoros and Chairperson of the African Union, who would open the session with a pre-recorded message, and thanked the panellists who would share their insights on the topic.

³ The final number of observer delegations was 46, including the credentials submitted during the session, after the announcement by the Secretary.

256. The President expressed hope that the discussions and deliberations during the session would serve to provide Board members with good inputs that they could each use to put children first, including as they prepared for the SDG Summit later in September. She thanked all participants in advance for their active participation and support in helping to make the session a success.

257. The Executive Director said that the Executive Board meeting coincided with the opening of the seventy-eighth session of the United Nations General Assembly that would feature the 2023 SDG Summit during its high-level week. UNICEF had created a snapshot of progress to date on child-specific targets in the Sustainable Development Goals and had identified areas for action. The snapshot offered a mixed picture of progress and backsliding against the key targets around the five broad outcome areas identified by UNICEF. At the halfway mark to 2030, the world was on track to meet only a third of the child-related Sustainable Development Goal targets.

258. In many cases, countries that were off track would need financial and technical support to rapidly accelerate progress. The historic levels of acceleration needed – on a global scale – would require tremendous political will, investment and collaboration across borders, as well as determination to overcome recent difficult challenges and intractable crises, such as gruelling conflicts affecting more than 400 million children in conflict zones; the intensifying consequences of climate change; inequality within and between communities and countries; inflation and economic havoc wrought by the coronavirus disease 2019 (COVID-19) pandemic; and the constant trade-offs between debt repayment, infrastructure investment and social spending, which posed significant barriers to child-focused public budgeting.

259. The Executive Director shared a series of key actions that Governments and the international community could take to overcome the challenges. First, Governments should increase social spending in areas such as health, education and social protection, with national budgets and financing frameworks prioritizing and protecting critical investments in children across all stages of childhood. Second, Governments and the international community should increase investments to develop and implement climate mitigation and adaptation strategies, and to ensure shock-resilient service delivery systems. Third, high-income countries should increase financing available to low- and middle-income countries through official development assistance, climate finance and development lending, and equitable and affordable access to financial markets and debt rescheduling should be established. Fourth, aligned with the Sustainable Development Goal commitment to “leave no one behind”, acceleration efforts should focus on reaching the most vulnerable groups. And fifth, significant improvements needed to be made in data collection and analysis at community, national and global levels.

260. The Executive Director expressed the organization’s continued commitment to work closely with Governments, the private sector and partners to drive Sustainable Development Goal acceleration and to create lasting positive change for children. That would require timely, predictable and flexible funding. She appealed to Member States to lift stagnating core resources to meet the funding compact commitments. The ongoing work with the National Committees for UNICEF and country offices to sustain and grow the level of core resources was insufficient.

261. The Executive Director looked to the members of the Board to put children at the heart of achieving the Sustainable Development Goals in their own countries and, in the coming days, to be strong advocates for children’s rights and secure child-focused commitments during several important upcoming meetings.

262. The President opened the floor for general statements. In a joint opening statement, the Bureau expressed gratitude to the President for her exceptional

leadership and unwavering dedication throughout her tenure. The Bureau also thanked the Executive Director for her leadership and expressed appreciation to all UNICEF staff, particularly those in the field, for their efforts and work towards the mission of UNICEF and to ensure the well-being and safeguard the rights of children around the world. The Bureau noted the importance of guaranteeing the promotion, protection and fulfilment of the human rights of every child and said that it was necessary to work together to ensure access to quality education, promote health and nutrition, protect children from harm, empower girls, and support children in emergencies. The Bureau called on all Member States to strengthen their financial partnership with UNICEF, renew their commitment to the ideals that UNICEF represented, and forge partnerships and collaborations that amplified impact and made a lasting difference.

263. A group of delegations commended UNICEF for its dedication to advancing the rights of children and ensuring their survival, development and protection. The group noted, in particular, the support that UNICEF extended to African countries in meeting challenges ranging from child mortality and malnutrition to education and the ramifications of conflicts and emergencies on the lives of children. The group highlighted that as the multifaceted challenges of the twenty-first century were navigated, innovation and collaboration were indispensable tools, and urged UNICEF to continue its investment in digital solutions that could bridge existing gaps in education, health care and social services. The group also called upon UNICEF to redouble efforts to combat climate change so that children were not robbed of their right to a safe and sustainable future. In response, the Executive Director emphasized that children were least responsible for what occurred to them but suffered the most. She acknowledged the challenges of climate change regarding children and noted that UNICEF planned on releasing a climate strategy later in the year, which would focus on ensuring that children were given the opportunity not just to be educated, but also to speak out on climate, as well as on helping communities to become more resilient to climate change.

264. Delegations commended UNICEF staff for working in more than 190 countries and territories to save and change the lives of millions of children. A delegation emphasized that the work of UNICEF provided a crucial platform to ensure synergy in children-focused initiatives such as education, health care and other basic services. Another delegation commended UNICEF contributions, particularly in conflict zones, fragile and least developed nations, and areas grappling with COVID-19, as well as UNICEF efforts to lead a humanitarian response in the water, sanitation and hygiene sector. Several delegations also thanked the Executive Director for highlighting in her remarks the progress made on the child-focused Sustainable Development Goals and outlining priority actions.

265. Several delegations highlighted the SDG Summit and the high-level week of the United Nations General Assembly that would take place later in the month of September and reiterated their commitment to implementing the Sustainable Development Goals. A delegation highlighted the need to implement public policies centred on promoting rights and social inclusion and added that the work of UNICEF on the ground was essential to change the lives of children and adolescents.

266. Numerous delegations called for the well-being and rights of children to be placed at the centre of sustainable development and said that the SDG Summit should provide the necessary impetus to accelerate progress, particularly on the child-focused Sustainable Development Goals. A delegation expressed concern that at the midpoint of the 2030 Agenda, most of the Sustainable Development Goals were not anywhere close to the targets, and called for additional measures focused on the global education crisis and immunization. In response, the Executive Director said that

children should be part of the discussions that took place at the United Nations, and that Board members could help to ensure that children remained at the centre of the Sustainable Development Goal discussions at the United Nations beyond the UNICEF Executive Board. On the area of education, the Executive Director said that UNICEF was working closely with Governments to help them get education back on track as quickly as possible. On immunization, the Executive Director said that while countries had recovered to some extent in their post-COVID immunization plans, it was still an urgent matter for some countries. She added that UNICEF was focused on working with Gavi, the Vaccine Alliance, the World Health Organization and other partners to address the issue so that children would not be at risk of preventable diseases.

267. Two delegations expressed concern that UNICEF core funding had dropped to 14 per cent of the organization's overall resources. One of the delegations said that despite the scarcity of funds, it was mindful of the importance of predictable funding and prioritized contributions to the core budget, while the other delegation called on traditional donor countries to honour their funding compact commitments, increase their contributions to core resources, and guarantee the ability of UNICEF to perform its functions. Another delegation encouraged UNICEF to broaden its donor base, including from other Member States and the private sector. The Executive Director expressed appreciation for the comments, noting that core resources paid for country programmes, which accounted for more than 80 per cent of the total amount, and were also used for the institutional budget, which funded many critical positions in the organization, including oversight positions. She emphasized that the decrease in core resources presented a major challenge to UNICEF in terms of running the organization.

268. Turning to oversight matters, a delegation expressed appreciation for the update on the actions taken by UNICEF management to implement the suggestions to strengthen the independence of the UNICEF Office of Internal Audit and Investigations. The delegation welcomed that UNICEF had fully implemented five of the eight suggestions, and that the remaining three were under implementation. On the issue of evaluation, a delegation underscored that implementing evidence-based programmes were essential to advancing innovative solutions to maximize results for children. In that vein, it welcomed the revision of the evaluation policy that was better fit for purpose with the organization's changing operating context. The delegation requested that UNICEF fully implement the revised evaluation policy and regularly share the performance of the evaluation function with the Executive Board.

269. Several delegations highlighted that to overcome the many challenges that children around the world faced, Member States should work closely together to ensure that no child was left behind. As efforts were stepped up in the second half of the 2030 Agenda for Sustainable Development, a delegation asked how UNICEF could further strengthen joint programming in that regard. In response, the Executive Director said that joint programming should be undertaken when it made sense. It was necessary always to focus on results and what was in the best interests of children and the people that UNICEF served.

C. Proposed programme of work for the Executive Board sessions in 2024

270. The Secretary of the Executive Board presented for information the proposed programme of work (E/ICEF/2023/25), which had been prepared by the office of the Secretary in consultation with the Bureau of the Executive Board on the basis of statutory requirements, decision 2020/14 on working methods, requests made in decisions of the Executive Board, and proposals by the secretariat. The Secretary

noted that the programme of work would serve as a flexible framework that could be revised throughout the year, in consultation with the membership and the secretariat through the Bureau.

Provisional list of agenda items for the first regular session of 2024

271. The provisional list of agenda items was presented by the Secretary of the Executive Board as part of the proposed programme of work for 2024.

272. A delegation enquired about the topics of the evaluation reports to be presented to the Executive Board at the first regular and annual sessions of 2024; whether any of the agenda items would include an update on the implementation of the UNICEF Disability Inclusion Policy and Strategy, and if there were any details regarding the field visits planned for 2024.

273. In response, the Secretary noted that the topic of the evaluation reports would be determined together with the UNICEF secretariat and would be shared with the Board through the Bureau note for the record of October or November 2023. On the UNICEF Disability Inclusion Policy and Strategy, the Secretary said that the item was not on the proposed programme of work for 2024, but that a new agenda item could be added through consultation with the Bureau. Regarding the field visits for 2024, the Secretary said that discussions were ongoing with country offices to determine possible destinations.

II. Deliberations of the Executive Board

A. UNICEF programme cooperation

(a) Country programme documents

274. The CPDs for Angola, Benin, Burundi, Chad, Equatorial Guinea, Lesotho, Malawi, Mauritania, Nicaragua, Papua New Guinea, Senegal and Togo ([E/ICEF/2023/P/L.18–E/ICEF/2023/P/L.29](#), [E/ICEF/2023/P/L.21/Corr.1](#) and [E/ICEF/2023/P/L.24/Corr.1](#)) were considered by the Board.

275. In brief introductory remarks, the Director, Programme Group, said that the 12 CPDs had been prepared on the basis of analysis of data from the respective countries and included targets on what Governments, UNICEF and partners aimed to achieve for children. The session would focus on data to accelerate progress towards results for children. The session would also highlight the importance of data and analysis in planning and tracking progress towards the achievement of the Sustainable Development Goals.

276. The Chief Data Officer, Division of Data, Analytics, Planning and Monitoring, recalled that data had been included as a change strategy in the UNICEF Strategic Plan to accelerate progress on results for children. UNICEF was collaborating with partners in more than 130 countries to strengthen data systems, to support data disaggregation and analytics for policy change, and in partnership with national statistics offices, universities and communities. UNICEF was transforming efforts on engagement with children and youth to contribute and use data, and to strengthen local capacity for using data, and was moving into new data spaces. But, despite the crucial role of data, funding was decreasing. UNICEF was committed to working with its many partners to seek long-term investments, address data gaps and demand actionable data, create influential data partnerships and harness global data governance discussions to drive responsible data innovation and use.

277. A panel discussion involving youth, a United Nations Resident Coordinator and UNICEF focused on leveraging data to accelerate progress to deliver results for

children. The floor was then given to the Member States and to the UNICEF Regional Directors. Several representatives of the programme document-presenting countries took the floor, including nine Permanent Representatives, expressing their appreciation for UNICEF cooperation. Several of them commended the consultative and participatory process of developing the programme documents and their alignment with national priorities.

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

279. A delegation expressed strong support for the use of data by Governments and international organizations. The delegation underscored the importance of addressing privacy concerns, with human rights in mind, to help to ensure the long-term availability, integrity and confidentiality of data, and to protect against unethical data use, particularly concerning vulnerable populations including children. The importance of birth registration data was emphasized. The low registration rates reported in some of the CPD-presenting countries would result in children being denied access to life-saving health care and social services. Children with disabilities and those in marginalized communities were often most impacted.

280. The Chair of the Standing Group of National Committees spoke of the value of the CPDs in providing evidence of the needs of children in each country, Governments' commitments to addressing those needs and the unique value proposition of UNICEF in supporting programmes that improved the lives of the most vulnerable children. The Chair reported that revenue from the National Committees represented 84 per cent of UNICEF total private sector income in 2022, and that the Committees had delivered 51 per cent of unearmarked funds to UNICEF. Recognizing the overall decline in core resource contributions to UNICEF, the Committees were strengthening their focus on developing new sources of flexible resources and learning from the experiences of country offices in further developing their work on advocacy and influence.

281. The Executive Board adopted decision 2023/17 on a no-objection basis (see annex II).

(b) Extensions of ongoing country programmes

282. The President stated that, in accordance with Executive Board decision 2009/11, the Board had been informed of the two-month extensions of the country programmes for Bhutan and Madagascar, and the one-year extension of the country programme for Sierra Leone, as set out in document [E/ICEF/2023/P/L.30](#).

283. The Executive Board was requested to approve the two-month extension of the country programme for Guinea, following a one-year extension; the two-month extension of the country programme for Brazil, following one-year, two-month and 10-month extensions; the two-month extension of the country programme for the Gambia, following one-year, two-month and 10-month extensions; the one-year extensions of the country programmes for Myanmar and Ukraine, following respective one-year extensions; the one-year extension of the country programme for the Sudan, following two consecutive one-year extensions; the two-year extension of the subregional programme for the Gulf Area; the two-year extension of the country programme for Burkina Faso, following two-year and one-year extensions; and the

two-year extension of the country programme for Afghanistan, following two-year, three-month, 11-month and 10-month extensions.

284. The Executive Board adopted decision 2023/18 under agenda item 11 (see annex II).

B. Oral update on UNICEF humanitarian action

285. The oral update on UNICEF humanitarian action was introduced by the Deputy Executive Director, Humanitarian Action and Supply Operations, and presented by the Director a.i., Office of Emergency Programmes.

286. Several delegations congratulated UNICEF on the results achieved for children thus far in 2023, despite it being another year of challenges. Delegations expressed concern about the worsening humanitarian situation globally and thanked UNICEF staff members who worked tirelessly in increasingly difficult and dangerous situations around the globe to assist vulnerable children. Delegations also reiterated their support to UNICEF for its efforts in protecting the rights of all children.

287. A delegation welcomed the progress made by UNICEF in relation to the localization agenda in line with the Grand Bargain and, in particular, the organization's focus on engaging more local organizations led by women. Noting that humanitarian work by UNICEF was carried out in some of the most complex and volatile settings in the world, the delegation asked how UNICEF worked strategically and in the long term to continue to strengthen monitoring systems in the most difficult humanitarian contexts. In response, the Director a.i., Office of Emergency Programmes, said that UNICEF took a comprehensive approach regarding risk assessment, prevention and management that was embedded in all steps of the organization's work.

288. A delegation recognized the proactive approach by UNICEF in engaging with local entities and championing their involvement and active participation in the orchestration of responses to crises. Another delegation commended UNICEF for launching its Adolescent Girl Programme Strategy to guide and support girls' rights and empowerment in both humanitarian and development contexts. The delegation also asked for details on UNICEF coordination with the World Food Programme and the World Health Organization regarding the implementation of the updated World Health Organization guideline on the prevention and management of wasting. In response, the Deputy Executive Director, Humanitarian Action and Supply Operations, said that the two organizations were in the midst of adjusting their work to reflect the new guideline, with UNICEF supporting the use of ready-to-use therapeutic foods to treat life-threatening wasting and the World Food Programme focusing on the general food distribution, and both cooperating on prevention.

289. A delegation commended UNICEF for consistently reaching and even surpassing the Grand Bargain target of 25 per cent of financing going to local partners, and for providing 7 per cent overhead costs to local partners. The delegation pointed to the need for further improvement in the quality of funding to local partners. Another delegation commended the overall results, including surpassing the Grand Bargain target by reaching 39 per cent of humanitarian funding provided to local actors in 2022. The delegation also applauded the large growth in the use of local ready-to-use therapeutic feeding supplies.

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

290. The Deputy Executive Director, Partnerships, introduced the item, followed by the Director, Public Partnerships Division, who presented the report (E/ICEF/2023/26) and accompanying update on progress against funding compact commitments (UNICEF/2023/EB/13).

291. Several delegations applauded UNICEF record-breaking income in 2022. One delegation commended UNICEF for its fundraising efforts in 2022 and urged the organization to continue innovating and adapting its resource mobilization strategy. Several delegations remarked about the continued decline in core contributions, with some stressing the need for further allocation and promotion of core and flexible resources. Several delegations called on all Member States to honour their funding commitments.

292. A group of delegations called for more thorough reporting mechanisms, strengthened reporting on unearmarked resources and results achieved and donor recognition at country level, the third point echoed by another group. The Director, Public Partnerships Division, said that cross-organizational efforts to increase donor visibility and recognition were ongoing, including guidance recently issued to all country offices and leveraging technology. UNICEF was also seeking to increase its partnerships in climate action.

293. A group of delegations asked how UNICEF would broaden the donor base, particularly for core funding. A delegation urged accelerated efforts to mobilize domestic resources and private capital. The Deputy Executive Director, Partnerships, said that while UNICEF already had significant public support and a highly diversified donor base, she shared concerns about the need to raise more core funds and to further increase donor visibility. The Director, Private Fundraising and Partnerships, shared examples of work in that area, such as ramped-up strategies to convert cash donors who responded to single or multiple emergencies into regular pledge donors, as well as investments in digital fundraising.

294. Some delegations requested information on the surpluses and the amount locked into multi-year commitments. The Comptroller clarified that the funding balance reported included \$3.1 billion in other resources and \$0.6 billion in regular resources. Funds were often received towards the end of a year and unspent, thus reflecting as a balance in the subsequent year. The Comptroller further explained that the minimum regular resources reserve balance needed to be deducted from the surplus regular resources balance of \$665 million to arrive at the funding balance available for further allocation. He clarified that the surplus would be spent over a period longer than the Strategic Plan period to minimize the impact of declining regular resources contributions.

295. A delegation highlighted the increase in flexible thematic funds and said that it looked forward to continued dialogue on single-agency thematic fund modalities for flexible funding. The Director, Public Partnerships Division, thanked the delegation for having innovated the new modality of country-specific thematic funding, which had been replicated in additional countries.

296. Another delegation requested increased clarity, transparency and accountability in financial reporting against the goals of the Strategic Plan, including a specification of funding for development and humanitarian goals. The Director, Public Partnerships Division, said that such disaggregation was available and could be provided, and that the Strategic Plan resource mobilization strategy would continue to be adapted to challenges and opportunities.

297. A delegation acknowledged the inclusion of information on expenditure for 2022 by Strategic Plan Goal Areas that had been included in the report on the structured funding dialogue. A delegation urged UNICEF to continue successfully

innovating and adapting its resource mobilization strategy and its efforts to attract private sector contributions. The delegation commended UNICEF on exceeding the Strategic Plan target for inter-agency collaboration and encouraged continued engagement with other United Nations agencies on joint funding modalities. The delegation asked how regular resources could be used to support increased effectiveness of the oversight and management functions.

298. Another delegation asked whether UNICEF maintained records of resources from joint United Nations financing that went into joint programming under United Nations reform at country level, and the feasibility of including that data in the next report. The delegation welcomed UNICEF continued efforts to increase the share of quality funding, including through increased donor visibility, and to decrease the number of exceptions from cost recovery.

299. A delegation underscored the importance of country offices more consistently asking for flexible, unearmarked funding and acknowledging donors of those funds. The delegation commended UNICEF for continuously increasing its participation in joint programmes and thematic and inter-agency pooled funds. The Director, Private Fundraising and Partnerships, cited several examples of inter-agency cooperation, including on targeted private sector fundraising with individual givers.

300. A group of delegations requested details on UNICEF plans to sustain private sector funding, and asked how UNICEF intended to raise funds for less visible emergencies, address the gap in thematic funding for education, and further develop its capacity to estimate full resource requirements for Strategic Plan implementation in the coming years. The group expressed support for efforts on innovative financing, welcomed the positive results of the World Bank financing instrument and encouraged sharing with other aid organizations. The group called for further field-level visibility.

301. The Director, Public Partnerships Division, thanked the group for a previous joint initiative that had drawn attention to specific underfunded emergencies. The Director, Private Fundraising and Partnerships, reported on an ongoing initiative to negotiate with donors providing earmarked funds to include a flexible component within their giving.

302. The Executive Board adopted decision 2023/19 under agenda item 11 (see annex II).

D. Revised evaluation policy of UNICEF

303. The Director of Evaluation presented the document ([E/ICEF/2023/27](#) and [E/ICEF/2023/27/Corr.1](#)).

304. Delegations expressed appreciation to the UNICEF evaluation function for the final revision of the evaluation policy and for the consultative and transparent approach throughout the drafting process. Delegations also noted that the revised policy would serve as a key component of the ongoing development and success of the organization.

305. A group of delegations said that it greatly appreciated the efforts and work undertaken to ensure that the policy complied with current quality standards, international evaluation criteria and best practices and the enhanced focus on gender, climate and national evaluation capacity development, among other areas. The group expressed satisfaction that the remarks of the Executive Board and the results of the independent peer review had been included in the final version of the policy, and that the revised policy provided greater clarity in defining the purpose and principles of evaluation and assessment standards. The group also called upon UNICEF management to nurture a culture that valued feedback and embraced critical analysis

and reform-mindedness, and to fully and consistently implement the policy across all areas of the organization. In response, the Deputy Executive Director, Management, said that it was important to ensure that the evaluation, research and knowledge management functions were linked holistically so that both programmes and internal operational matters could be informed. She noted that as part of developing its country programmes and also its country management plans, UNICEF provided guidance to offices to ensure that evaluation was an integral part of that process as well.

306. A delegation thanked UNICEF for the work undertaken to bring the evaluation policy in line with new realities on the ground, particularly regarding the COVID-19 pandemic and its impact. The delegation encouraged UNICEF to implement evaluations, bearing in mind the needs within national contexts. The delegation asked how UNICEF intended to implement evaluation policies in a decentralized context such as to maintain institutional coherence, while ensuring that needs arising in specific places were not overlooked. In response, the Director of Evaluation said that UNICEF tried to leverage its comparative advantage, which included country-level coverage, independence and country presence. Moving forward, UNICEF aimed to strengthen joint planning across all three levels of the evaluation function so that resources were being used wisely, which entailed discussions about what the organization should be evaluating at country level versus what it should be evaluating across the institution more broadly. The Deputy Executive Director, Management, said that UNICEF had to be more deliberate about strengthening national capacities in Governments, as well as non-Governments, at the national level. UNICEF saw potential for working closely with other entities, including United Nations and non-United Nations entities, in that area.

307. Several delegations welcomed the renewed commitment of UNICEF to allocate 1 per cent of the programme budget to evaluations. A group of delegations welcomed a stronger emphasis on achieving the funding target in an adequate and predictable manner, and said that the resource allocation to the evaluation function should be regularly reviewed, and reported to the Executive Board, including results, in a timely manner. Another delegation welcomed the strengthened measures of independence, underscored that it was critical for the quality of evaluations that the findings were based on the best available evidence, and encouraged UNICEF to continue improving its evidence base. The Deputy Executive Director, Management, said that the 1 per cent target was an important goal that UNICEF remained committed to, but added that it should not be taken as the only criteria because the quality, frequency and capacity of evaluation exercises were equally important. If the end result was to strengthen national capacities, it was necessary to give the time and space for that to happen, rather than focusing on just numeric targets.

308. A delegation expressed appreciation for the explanations on how evaluation expenditures would be calculated, noting a significant improvement from the last revision of the policy. The delegation also enquired whether UNICEF had the capacity to deliver on all of the planned evaluations within the 1 per cent target and the corresponding management responses. In response, the Director of Evaluation said that it was not just a question of resources, but more about having the time and bandwidth to be able to action those meaningfully. The Deputy Executive Director, Management, noted that UNICEF had made significant improvements over the past several years in terms of implementing recommendations that arose from evaluations. She highlighted two examples – the cluster system and the COVID-19 response – where UNICEF had taken forward the recommendations made, and added that the issue continued to be a priority.

309. A delegation welcomed UNICEF engagement in evaluation partnerships, notably with sister agencies, both for inter-agency and joint evaluations. The

delegation strongly recommended an increase in those types of evaluations, which it said would promote higher cost efficiency and enhance joint lesson-learning that could then feed into a strengthened collective response. Another delegation highlighted that the revised evaluation policy lacked important information about joint evaluations, such as the types, timing, and partner agencies to be involved. In response, the Director of Evaluation said that rather than setting specific parameters for joint evaluations within the policy, those would be scoped individually when the added value or efficiency was clear.

310. The Executive Board adopted decision 2023/20 under agenda item 11 (see annex II).

E. Update on the status of implementation of the recommendation in the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations

311. The Deputy Director, Division of Financial and Administrative Management (DFAM), presented the update, which was contained in document [E/ICEF/2023/AB/L.7](#).

312. A delegation reiterated the importance of the independence of the Office of Internal Audit and Investigations (OIAI) and the other oversight and evaluation functions. The delegation underlined the importance of UNICEF sharing consistent information with donors and requested UNICEF views on an adequate format for information-sharing on incidents in between Board sessions. Another delegation said that specific activities and information on inquiries needed to be homogenous, legitimate and respectful of control processes and the single audit principle. The delegation asked how management planned to consult with donors to set reasonable expectations concerning their information requests on audit and investigations as well as other areas of work, such as the CPDs.

313. The Deputy Director, DFAM, expressed agreement with the principle of consistent information-sharing on oversight matters, but informed that specific information on individual matters was generally only disclosed in accordance with the terms of the agreements between UNICEF and the donors. UNICEF was working to ensure consistent language in individual agreements and consultations with donors were ongoing.

314. Another delegation asked that updates on changes in the employment status of the OIAI Director be shared with the Board well in advance rather than as updates, a point also raised by another delegation. The Deputy Director noted the request for prior consultation with the Board, but informed that the response from the Secretary-General on a similar recommendation had highlighted the risk of politicization. A delegation requested information on how OIAI resource needs would be met. The Deputy Executive Director, Management, said that resources were provided to the independent offices to ensure their proper functioning, but, given the limited core budget, additional resources were needed to invest in those offices. She appealed for additional core resources for UNICEF.

315. A delegation looked forward to further dialogue regarding the development of an overarching enterprise risk management system, and encouraged consideration of Joint Inspection Unit report 2020/5. The Deputy Director said that UNICEF would consult on the report and that a session on enterprise risk management was being planned for the first regular session of 2024. The delegation requested elaboration on increasing conditionalities and donor requests for specific assurance activities as related to OIAI independence. The delegation expressed support for continued use by UNICEF of alternative dispute resolution mechanisms to address interpersonal

conflicts and behavioural issues. Another delegation requested elaboration on the steps taken to increase the use of such mechanisms. The Deputy Executive Director, Management, said that UNICEF was working across divisions to address such issues that could be resolved without a formal investigation. In addition to the enhanced capacities of managers and staff members' knowledge reported by the Deputy Director, a holistic response, including training for more than 5,000 managers, was being rolled out.

316. A delegation asked how the secretariat would facilitate regular communication between OIAI and the Board, both on closed briefings and ad hoc meetings. The Deputy Director expressed openness by UNICEF to additional sessions, in addition to the closed briefings previously discussed. The Secretary of the Executive Board cited the formal sessions, informal briefings and the possibility of ad hoc meetings as the channels through which the Board could have direct interaction with the OIAI Director.

F. UNICEF Strategic Plan: updated financial estimates, 2023–2026

317. Following an introduction by the Deputy Executive Director, Management, the Comptroller and Director, DFAM, presented the updated financial estimates ([E/ICEF/2023/AB/L.6](#)).

318. A delegation welcomed that income was expected to remain high and that the increases would be used for increased programme activities and improved outcomes for children. The delegation underlined the importance of having financial forecasts presented in a transparent and comprehensible manner, as that helped Board members and donors to have a clear picture of the forecast income and expenditure over the year and in following years. The delegation also emphasized the importance of clearly stating whether the finances were received on an annual or multi-year basis, so that the information would not be misunderstood. They also requested clarification on UNICEF future commitments. In response, the Deputy Executive Director, Management, said that UNICEF would be happy to share more details regarding the proportionality between core, non-core, multi-year, thematic and other funding, in terms of the current situation, past trends and future projections. The Comptroller and Director, DFAM, added that the financial estimates formed the basis of major decisions on how UNICEF was funded, and that the organization was willing to share any information that the Executive Board required to make those decisions.

319. A delegation expressed appreciation for the update on the tentative allocations of core resources to new country programmes in the years to come, and said that it would welcome information on planned allocations to each Goal Area and how the priority between Goal Areas was made. The Comptroller said that the information was normally presented when UNICEF reported on its budget. He noted that further information in terms of the Goal Areas would be included in the midterm review of the UNICEF integrated budget, 2022–2025, which would be presented at the annual session of 2024.

320. A delegation expressed appreciation for UNICEF efforts regarding the funding of staff liabilities, and for the spending capacity of UNICEF. The delegation noted that while a prudent level of liquidity would of course be welcome, it would be helpful to see more of the detailed numbers in order to fully understand the situation. Expressing appreciation for the details provided in the updated financial estimates as well as support for projections by UNICEF for the period 2023–2026, another delegation also requested further clarity. The delegation also noted the projected increase of 24 per cent in total resources over the previous estimate and that regular core resources were projected to remain flat in the short term, and expressed its concern.

321. In response to those comments, the Comptroller said that for 2022, there had been a \$1.4 billion increase in the actual income compared to the plan for other resources (emergency), and about a \$745 million increase compared to the plan for other resources (regular). UNICEF had noted in the updated financial estimates that it did not expect that same level of funding for the following year, but instead expected a decline of \$1 billion in overall resources. The organization had maintained a conservative outlook, given that over the past five or six years, it had always had \$1 billion more than it had planned for. He noted that the larger issue was with regular resources. This was because UNICEF was receiving significant other resources funds, which were constrained in terms of how such types of resources could be used since the resources were extremely earmarked.

322. A delegation highlighted that the tables presented by the different agencies in the United Nations system varied in appearance, which made it difficult for budgetary authorities to understand how the same topic was explained. The delegation requested that UNICEF reflect on that in further reporting, as well as on how there could be more coherent reporting within the United Nations system. The delegation also asked for further information on overall resources in general, including what money had been received and what was still outstanding, as well as on thematic funding. In response, the Deputy Executive Director, Management, said that UNICEF worked closely with the other agencies and could do so to clarify the differences in their models and to discuss how the agencies could complement one another. In addition, she said that she would welcome a dedicated discussion with the Board membership on core resources based on sound analysis and future projections, which would be helpful to determine how the rights of children could be truly fulfilled. The Comptroller highlighted that while the way that each agency operated was different, the presentation of budgetary information was harmonized.

323. The Executive Board adopted decision 2023/21 under agenda item 11 (see annex II).

G. Other matters

324. No other matters were raised.

H. Adoption of draft decisions

325. The Executive Board adopted decisions 2023/17 through 2023/21 (see annex II).

I. Closing statements by the Executive Director of UNICEF and the President of the Executive Board

326. The Executive Director thanked the Member States for their constructive engagement in the strategic discussions during the session, and the Bureau for its joint statement calling for increased financial support as well as its call for a renewed commitment to UNICEF mission and values. She said that the commitments articulated in the Bureau statement – to children’s education, health and nutrition, protection, girls’ empowerment and supporting children in emergencies, fully aligned with UNICEF programmes and its Strategic Plan.

327. Thanking the Board for the thoughtful contributions during the discussions on financing, the Executive Director stated that the organization’s record income in 2022 had been due in large part to the advocacy and generosity of Member States in contributing regular and earmarked resources, both critical to support the work of UNICEF for children.

328. The Executive Director was delighted to have heard from H.E. Mr. Azali Assoumani, the youth advocates and other panellists during the special focus session on Africa's children. She thanked the technical teams for the presentation and panel discussions on data held during the segment on country programme documents, emphasizing that data were critical to helping Governments to develop child-responsive planning, financing and policy decisions, and critical to the work of UNICEF.

329. The Executive Director said that UNICEF was an organization that constantly strove to innovate, evolve and deliver stronger results for children. A global effectiveness review launched in June would help the organization to improve even further in those areas.

330. In closing, the Executive Director thanked the President, H.E. Ms. Marie-Louise Wegter (Denmark), who was transitioning to a new role, for her steady and pragmatic leadership of the Board throughout the entire year. The Executive Director presented the President with an engraved gavel in acknowledgement of her service for children.

331. The President thanked the Executive Director for presenting her with a ceremonial gavel and for the support she provided throughout her presidency. She said that as she departed to a new position with the Government of Denmark and handed over the responsibility as President to the new Permanent Representative of Denmark to the United Nations, the gavel would provide a fond memory of the most rewarding and meaningful assignment that she had held during her four years in New York.

332. She thanked the delegations for keeping the focus on the decisions and deliberations needed to keep the important work of UNICEF on track. She cited the five decisions that had been adopted during the session: on 12 new CPDs and the extensions of 12 ongoing programmes; the revised evaluation policy; a framework of updated financial estimates for 2023–2026; and a decision that reaffirmed the importance of predictable regular resources and flexible thematic funding, which were critical for UNICEF.

333. The President expressed gratitude to the overall coordinator and the facilitators of the draft decisions, the delegates, the Executive Director and her senior management team, the United Nations conference officers, interpreters and other staff, the UNICEF presenters and the UNICEF Executive Board secretariat.

334. The President stated that in assuming the presidency at the beginning of the year, her aim had been to ensure that UNICEF was not neglected amid a charged United Nations agenda in New York, and that the Board's deliberations would be efficient and focused. The success of that effort was due to the contributions of her fellow Bureau members and the smooth cooperation among the regional groups. In closing, she expressed her admiration for the work of UNICEF staff.

Annex I

Interactive special focus session on Africa's children

1. The UNICEF Executive Director delivered opening remarks at the start of the session, which was titled “An Africa fit for children and young people: what investments are needed for Africa’s human capital?” Following was a pre-recorded video address by H.E. Mr. Azali Assoumani, President of the Union of the Comoros and Chairperson of the African Union, after which a video titled “Africa’s children and young people: hope of the future” was shown.
2. Mr. Assoumani said that the community of nations had a duty to address the problems linked to the development of its youth, which would be key to putting an end to extreme poverty and strengthening social inclusion. In the African Union, the development of human capital through education and training was defined within the framework of Agenda 2063: The Africa We Want, and education had been identified as the African Union theme for 2024.
3. A panel discussion was moderated by Mr. Claver Gatete, Permanent Representative (Rwanda). The panellists were: Ms. Fatima Kyari Mohammed, Permanent Observer of the African Union to the United Nations; Mr. Osama Mahmoud Abdelkhalek Mahmoud, Permanent Representative (Egypt); Ms. Njambi Kinyungu, Deputy Permanent Representative (Kenya); Ms. Obiageli Katryn Ezekwesili, Founder and Chief Executive Officer of Human Capital Africa; Ms. Yande Banda, youth advocate for girls’ education (Zambia); Ms. Ketsia Passou, youth advocate on climate (Democratic Republic of the Congo); Ms. Rawe Kefi, coordinator of the Children of the Earth Network (Tunisia) and Ms. Félicité Tchibindat, UNICEF Regional Director a.i., West and Central Africa.
4. Responding to a question on the African Union vision to transform education on the continent, a panellist said that the vision of Agenda 2063 required significant investment in education, the fundamental way in which human and social capital could be developed. The Continental Education Strategy was another key tool in promoting development. The panellist pointed to the importance of data and of advocacy for developing women.
5. A youth panellist urged investment in making education, health and social protection systems sufficiently resilient to act as a safety net for all African adolescents. She called for re-engineered education systems; involving marginalized children and youth in decision-making; attention to the overlapping crises that impacted the learning crisis; and education funding.
6. In response to a question on the policy solutions in education that Governments would recommend for enhancing Africa’s human capital, a panellist emphasized that Africa had sufficient policies, strategies and expertise, but the challenge remained mobilizing resources and persuading those with the means of implementation to invest.
7. Another youth panellist briefly spoke of her experience in the Democratic Republic of the Congo advocating for access to water by young girls and other issues. She highlighted the model of a community-based campaign for school hygiene that was launched along with UNICEF, encouraging young people to take positive steps in their own communities.
8. A panellist confirmed that recommendations proposed at the Summit of Young Africans on the Climate, including the need for green growth as part of Africa’s just transition, provision of technology transfer and skilling, had been considered in the

Nairobi Declaration of the Africa Climate Summit. But financing of mitigation and climate adaptation remained an unspoken issue.

9. Another panellist said that her experience had made clear the urgent need to equip youth with the knowledge, skills and tools to face and adapt to climate challenges. She highlighted the importance of adaptation of basic services and was particularly proud of the climate- and water-related youth-led participatory action research initiative supported by UNICEF Tunisia.

10. Responding to a question on the bold investments needed to accelerate the development of human capital in Africa, a panellist emphasized the importance of targeted investments to improve the learning agenda; complementary investments, such as in nutrition, to ensure that children actually learned; ensuring evidence-based funding allocations; and using Africa's youth and women, and technology, to drive transformation. Organizations like UNICEF could use data to help to improve governance systems.

11. Another panellist affirmed that UNICEF remained a key partner of Governments in Africa and pan-African institutions like the African Union. A recent example was the 2022 Transforming Education Summit wherein African Governments had made a strong commitment to making education a priority and improving learning quality. UNICEF would continue to advocate with Governments for the inclusion of children and young people in matters that concerned them.

12. The moderator summarized the discussion, which included a three-point call to action: more political action and more investment from Governments, donors and other partners so as to adopt solutions at scale; alignment with the Declaration on Transforming Education in Africa; and supporting countries' access to climate finance for a just transition and to strategically respond to the climate crisis, ensuring the resilience of basic services for children.

13. A group of delegations stated that, through joint work, the efforts undertaken within its own territories to enhance children's lives could be elevated and adapted to the unique contexts of African countries. The group's national efforts successfully complemented its participation in European Union-run external action instruments aimed at assisting developing countries.

14. A delegation said that an increase in international cooperation was needed in developing countries to address and overcome the consequences of the COVID-19 pandemic and climate change and to address pre-existing major inequalities. Promoting multidisciplinary, coordinated and innovative actions, including multisectoral alliances that focused on the most vulnerable and forgotten parts of societies, was important.

15. A group of delegations highlighted two opportunities that could help to overcome ongoing crises: including young people in decision-making as key for achieving sustainable development; and working to bridge the current digital regional, gender and age divides.

16. A delegation provided examples of its work across and with Africa, including support to a school nutrition programme in one country as part of an innovative debt swap scheme, and encouraged other Governments to use similar approaches. The delegation said that Africa should be a continent of cooperation and development, in which UNICEF could play an important role.

Annex II

Decisions adopted by the Executive Board in 2023

First regular session, 7–9 February 2023

2023/1

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents for Algeria, Bolivia (Plurinational State of), Central African Republic, Costa Rica, Dominican Republic, Ecuador, Haiti, Iran (Islamic Republic of), Lebanon, Nepal and Sao Tome and Principe ([E/ICEF/2023/P/L.2–E/ICEF/2023/P/L.6](#), [E/ICEF/2023/P/L.8–E/ICEF/2023/P/L.10](#) and [E/ICEF/2023/P/L.12–E/ICEF/2023/P/L.14](#)), the multi-country programme for the Pacific Islands ([E/ICEF/2023/P/L.1](#)) and the area programme document for Palestinian children and women in Jordan, Lebanon, the Syrian Arab Republic and the State of Palestine ([E/ICEF/2023/P/L.11](#)), including aggregate indicative budgets, were made available to Member States for their comments and input from 15 November to 5 December 2022; that the common country programme document for Cabo Verde ([DP/FPA-ICEF/CCPD/2023/CPV/1](#)), including aggregate indicative budget, was made available to Member States for their comments and input from 7 November to 25 November 2022; and that the country programme document for Venezuela (Bolivarian Republic of) ([E/ICEF/2023/P/L.7](#)), including aggregate indicative budget, was made available to Member States for their comments and input from 18 November to 8 December 2022;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents for Algeria, Bolivia (Plurinational State of), Central African Republic, Costa Rica, Dominican Republic, Ecuador, Haiti, Iran (Islamic Republic of), Lebanon, Nepal, Sao Tome and Principe and Venezuela (Bolivarian Republic of), the multi-country programme for the Pacific Islands, the area programme document for Palestinian children and women in Jordan, Lebanon, the Syrian Arab Republic and the State of Palestine, and the common country programme document for Cabo Verde ([E/ICEF/2023/P/L.1–E/ICEF/2023/P/L.14](#) and [DP/FPA-ICEF/CCPD/2023/CPV/1](#)), including aggregate indicative budgets.

*First regular session
8 February 2023*

2023/2

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the six-month extension of the country programme for Papua New Guinea, following a six-month extension; and the 10-month extension of the country programme for Mauritania, following a two-month extension, both of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2023/P/L.15](#);

2. *Approves* the 10-month extension of the country programme for Brazil, following a one-year extension and a two-month extension; the proposed 10-month extension of the country programme for the Gambia, following a one-year extension and a two-month extension; and the proposed 10-month extension of the country programme for Afghanistan, following a two-year extension, a three-month extension

and an 11-month extension, all of which are presented in table 2 of document [E/ICEF/2023/P/L.15](#).

*First regular session
9 February 2023*

2023/3

Evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, and management response

The Executive Board

1. *Welcomes* the evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, its summary ([E/ICEF/2023/3](#)) and its management response ([E/ICEF/2023/4](#));
2. *Calls upon* UNICEF to implement all 12 recommendations and maintain the fundamental organizational strengths identified in the evaluability assessment and formative evaluation, to ensure that the organization is better positioned to achieve the Strategic Plan, 2022–2025;
3. *Requests* UNICEF to further elaborate the action plan, including concrete actions, to enable maximum achievement of these recommendations in the evaluability assessment and formative evaluation, and to present to the Executive Board at the annual session of 2024 an update on progress achieved as part of the midterm review of the Strategic Plan, 2022–2025.

*First regular session
9 February 2023*

2023/4

UNICEF financial report and audited financial statements for the year ended 31 December 2021 and report of the Board of Auditors, and management response

The Executive Board

1. *Welcomes* the unqualified audit opinion for 2021 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2021 ([A/77/5/Add.3](#)) as well as the management response ([E/ICEF/2023/AB/L.2](#));
2. *Also welcomes* the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and supports the ongoing efforts of UNICEF management to implement the recommendations of the Board of Auditors;
3. *Calls upon* UNICEF to report on the impacts of the implementation of these recommendations, with inclusion of references to aspects of organizational culture, such as briefings to staff, trainings or updated standard operating procedures, in its reporting on audit recommendations;
4. *Recalls* its decisions 2020/6, paragraph 5, and 2021/4, paragraph 3, and underlines the importance of timely closure of recommendations related to the management of implementing partners.

*First regular session
9 February 2023*

2023/5

Private Fundraising and Partnerships: 2023 workplan and proposed budget

The Executive Board

1. *Notes* the high, medium and low revenue scenarios for 2023, as shown in table 3 of document [E/ICEF/2023/AB/L.1](#);

2. *Approves* a budget for special purpose activities of \$160.3 million from regular resources, comprising \$85 million for investment funds and \$75.3 million for other private sector fundraising costs, and the establishment of an other resources ceiling of \$66 million based on the medium scenario in table 3 of document [E/ICEF/2023/AB/L.1](#);

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 decrease or increase expenditures up to the levels indicated in columns I and III of table 3 of document [E/ICEF/2023/AB/L.1](#) should the apparent revenue from fundraising decrease or increase to the levels indicated in columns I and III;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2023 approved workplan;

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

5. *Approves* an interim one-month allocation for January 2024 of \$16.0 million (or 10 per cent of the special purpose regular resources allocation of \$160.3 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2024.

*First regular session
9 February 2023*

Annual session, 13–16 June 2023

2023/6

Annual report for 2022 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the annual report for 2022 of the Executive Director of UNICEF ([E/ICEF/2023/10](#)), as well as the report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the description of independent oversight functions/bodies in UNICEF; and the data companion and scorecard;

2. *Decides* to transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board;

3. *Takes note* of the UNICEF report on the recommendations of the Joint Inspection Unit, including the management responses to the four recommendations of the Joint Inspection Unit intended for consideration by the Executive Board.

*Annual session
16 June 2023*

2023/7

Annual report on UNICEF humanitarian action

The Executive Board

1. *Takes note* of the annual report on UNICEF humanitarian action (E/ICEF/2023/14);

2. *Calls upon* UNICEF to intensify its localization efforts to ensure strong and equitable local partnerships in full respect of humanitarian principles and in accordance with United Nations guiding principles for humanitarian assistance, covering quality funding, systemic capacity-building, meaningful participation of relevant local actors in humanitarian coordination and decision-making, and steps, as appropriate, towards more risk management, as part of a United Nations system-wide coordinated response;

3. *Requests* UNICEF to provide an oral update on its humanitarian action during the second regular session of the Executive Board starting from 2023 and from then on, to provide a humanitarian update during each session of the Executive Board;

4. *Also requests* UNICEF to provide an update on the progress made towards the implementation of the recommendations of its Humanitarian Review during the first regular session of 2024, including progress made on localization efforts.

*Annual session
16 June 2023*

2023/8

Country programme documents

The Executive Board

1. *Takes note* that the country programme document, including aggregate indicative budget, for Chile (E/ICEF/2023/P/L.16) was made available to Member States for their comments and input from 21 March to 10 April 2023;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme document, including aggregate indicative budget, for Chile (E/ICEF/2023/P/L.16).

*Annual session
15 June 2023*

2023/9

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the two-month extensions of the country programmes for Cambodia and the Philippines, and the one-year extension of the country programme for Namibia, which were approved by the Executive Director and are presented in table 1 of document E/ICEF/2023/P/L.17;

2. *Approves* the one-year extension of the country programme for the Democratic People's Republic of Korea, following two consecutive one-year extensions, which is presented in table 2 of document [E/ICEF/2023/P/L.17](#).

*Annual session
16 June 2023*

2023/10

Update on protection from sexual exploitation and abuse

The Executive Board

1. *Welcomes* the update provided by UNICEF on progress made on protecting against sexual exploitation and abuse;

2. *Requests* UNICEF to provide an update to the Executive Board at the annual session of 2024, for decision, on how the organization is preventing and responding to sexual exploitation and abuse;

3. *Notes with appreciation*, recalling Executive Board decision 2022/6, the progress made and the need for continued system-wide efforts to prevent and respond to sexual exploitation and abuse as well as to sexual harassment, as part of the “zero tolerance for inaction” approach, including ensuring that the required actions implemented at country, regional and global levels are properly resourced and deliver impact;

4. *Requests* UNICEF to continue to take action to ensure a victim/survivor-centred, system-wide and coherent approach to preventing and responding to sexual exploitation and abuse and sexual harassment, while leveraging its mandate, and to continue to foster an inclusive and respectful organizational culture where all personnel are empowered and encouraged to report sexual exploitation and abuse and sexual harassment;

5. *Encourages* UNICEF in this regard to continue to report to the Executive Board about all cases in a transparent and accountable manner, and to ensure that reporting mechanisms are safe, inclusive and victim/survivor-centred, and to strengthen its efforts in whistle-blower protection against retaliation;

6. *Also encourages* UNICEF to continue to strive for inter-agency harmonization of reporting, and in this regard requests UNICEF to develop a more uniform template for future reports on this topic to be shared with the Executive Board, to better track year-on-year progress against indicators, allow for enhanced comparison of reports, and continue to gain a more strategic understanding of the results, impact and organizational culture change achieved from its efforts and activities;

7. *Further encourages* UNICEF to further increase its system-wide collaboration efforts to improve coordination, reporting and transparency and to work together effectively with other United Nations entities at country, regional and global levels to ensure optimal learning from lessons learned and best practices from the entire United Nations system;

8. *Welcomes* the continued use of ClearCheck, and invites UNICEF to examine how ClearCheck and the Misconduct Disclosure Scheme can be used to complement each other to further improve vetting, and to provide an update to the Executive Board;

9. *Encourages* UNICEF to consider piloting the Scheme and to report any results within existing reporting;

10. *Notes with appreciation* UNICEF efforts to conduct risk assessments in respect of sexual exploitation and abuse; to work with implementing partners to assess and support their capacity to ensure adequate safeguards to prevent and respond to sexual exploitation and abuse; and to address victims'/survivors' rights to support and assistance in accordance with the United Nations Protocol on the Provision of Assistance to Victims of Sexual Exploitation and Abuse.

*Annual session
16 June 2023*

2023/11

Update on organizational culture and diversity

The Executive Board

1. *Welcomes* the update provided by UNICEF on the progress made to make its organizational culture more values-based and inclusive;

2. *Also welcomes* the utilization of an evidence-based and data-driven approach in this regard and encourages UNICEF to focus measures where challenges persist, including on dedicating sufficient time to workplace culture and diversity, equity and inclusion issues, on the pace and visibility of progress on action taken by UNICEF, and on enhancing levels of psychological safety and trust;

3. *Commends* UNICEF on the publication of its first employee separation report, notes with concern the disproportionate representation of women among those resigning from UNICEF during the reporting period, and recommends that UNICEF continue to take action to address this issue;

4. *Requests* UNICEF to provide an update to the Executive Board at the annual session of 2024, as an item for decision, on how the organization is improving organizational culture and on its action to prevent and respond to all forms of discrimination, including racism and racial discrimination, and to ensure diversity, equity and inclusion;

5. *Also requests* UNICEF to take further measures with a view to improving geographical representation and gender balance across the UNICEF workforce, and report back to the Board, within existing reporting, on steps taken in that regard;

6. *Encourages* UNICEF to strengthen capacities of staff in supervisory roles in a more systematic manner, including their people management skills, in order to help managers practise the core values of UNICEF and be more effective role models for all staff.

*Annual session
16 June 2023*

2023/12

Evaluation reports and management responses

The Executive Board

1. *Takes note* of the annual report for 2022 on the evaluation function in UNICEF ([E/ICEF/2023/18](#)) and its management response ([E/ICEF/2023/19](#));

2. *Encourages* UNICEF to take the necessary steps to further strengthen the evaluation function, including by ensuring the timely implementation of management response actions;

3. *Recommends* that UNICEF include in the revised evaluation policy a

timely evaluation of the modifications to the set-up of the evaluation function at country and regional levels as proposed, and if these modifications have been able to fully ensure the independence of evaluation staff;

4. *Takes note with great concern* of the significant decrease in overall evaluation expenditure to 0.59 per cent of total programme expenditure in 2022, which jeopardizes progress towards the 1 per cent funding target;

5. *Welcomes* the evaluation function's continuous focus on outcome- and impact-level evaluations as well as national evaluation capacity development, and encourages UNICEF to ensure that these types of evaluations and initiatives are firmly anchored in the revised evaluation policy and that further work and initiatives in those areas are pursued;

6. *Invites* UNICEF to seek to substantively engage programme countries during the implementation, including through related action plans, of findings and recommendations of the evaluation function and corresponding ex-post assessments at country level as relevant;

7. *Notes with concern* that the extent to which gender equality and the empowerment of women have been meaningfully integrated into the scope of the analysis has declined, as has the overall performance of UNICEF under the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women, and urges UNICEF to increase efforts regarding these matters in its evaluations;

8. *Takes note* of the evaluation of the UNICEF Level 3 response to the global coronavirus disease 2019 (COVID-19) pandemic, its summary ([E/ICEF/2023/20](#)) and its management response ([E/ICEF/2023/21](#));

9. *Recognizes* UNICEF leadership in the global COVID-19 vaccine delivery effort, and its wide-ranging contributions to the broader global health response to the pandemic, beyond vaccine delivery;

10. *Notes with appreciation* the completion and transition of the COVID-19 Vaccine Delivery Partnership and the critical role of UNICEF in intensified pandemic recovery efforts, within its mandate, towards improving the health and well-being of children and mothers;

11. *Requests* UNICEF to update the Executive Board at its first regular session of 2024 on the implementation of the evaluation's recommendations as well as the ongoing COVID-19 transition and recovery efforts being implemented by UNICEF, including the following:

(a) Lessons learned and best practices distilled from the work of the COVID-19 Vaccine Delivery Partnership, and how these will be applied to strengthen recovery efforts and inform future public health emergency preparedness;

(b) UNICEF urgent efforts to accelerate progress on maternal and child survival and health, and the related health targets of the Sustainable Development Goals, in line with the UNICEF Strategic Plan, 2022–2025; and

(c) UNICEF assistance to countries to ensure that health system improvements made through COVID-19 response investments are fully leveraged and sustained to build the primary health-care capacities needed to accelerate recovery efforts and to better detect, prevent and respond to future pandemic threats.

*Annual session
16 June 2023*

2023/13
UNICEF Office of Internal Audit and Investigations 2022 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2022 annual report to the Executive Board ([E/ICEF/2023/AB/L.4](#)), its addendum ([E/ICEF/2023/AB/L.4/Add.1](#)) and its management response ([E/ICEF/2023/AB/L.5](#)), as well as the UNICEF Audit Advisory Committee 2022 annual report to the Executive Board, and welcomes the overall opinion of the adequacy and effectiveness of the organization's framework of governance, risk management and controls;
2. *Expresses* its continuing support for the UNICEF Office of Internal Audit and Investigations and reiterates the importance of its full independence and direct access to the Executive Board;
3. *Commends* UNICEF on its high rate of implementation of audit recommendations, and encourages ongoing focus on timely implementation and closure of recommendations;
4. *Recalls* paragraph 4 of its decision 2022/21, reiterates the importance of the full independence of the UNICEF Office of Internal Audit and Investigations, and reaffirms the current practice that the Office comply with the standards of the International Professional Practice Framework by the Institute of Internal Auditors and the Uniform Principles and Guidelines for Investigation;
5. *Also recalls* its decision 2022/15 and requests UNICEF to provide sufficient staff and non-post budget for audit and investigation functions;
6. *Requests* that the UNICEF Office of Internal Audit and Investigations organize an annual closed briefing to the Executive Board to share the annual workplan, the consolidated risk assessment, and any updates and concerns related to budget and staffing;
7. *Recalls* its decisions 2022/15 and 2022/21 on more regular closed briefings with the UNICEF Office of Internal Audit and Investigations on potential red flags, emerging risks and control issues, audit findings and the status of investigations, with due regard to confidentiality and privacy;
8. *Requests* the UNICEF Office of Internal Audit and Investigations to further improve its annual report by including substantive analysis of findings and providing an overview of strategic and systemic issues and trends, and encourages the Office to continue to expand its proactive approach in high-risk areas that are susceptible to fraud, corruption and other wrongdoing and to include a discussion of these efforts in its annual report;
9. *Also requests* the UNICEF Audit Advisory Committee to present its annual report and key considerations to the Executive Board at the annual session;
10. *Encourages* the management of UNICEF to ensure better geographical representation and continue to strive for gender balance in the composition of the Committee membership;
11. *Recalls* its decision 2022/21 on the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations and requests an update from UNICEF to the Executive Board in writing, at the second regular session of 2023, on the status of implementation of the recommendations included in the self-assessment of the independence of the Office, and also requests UNICEF to provide explanations for any recommendations that have not been fully implemented or

agreed to by management;

12. *Requests* UNICEF to include an item for decision, at the first regular session of 2024, on the development of an overarching system for enterprise risk management, including an update on progress on the recommendations from the internal audit of enterprise risk management and the Chief Risk Officer's initial assessment of the UNICEF risk management system.

*Annual session
16 June 2023*

2023/14

Report of the Ethics Office of UNICEF for 2022, and management response

The Executive Board

1. *Takes note* of the report of the Ethics Office of UNICEF for 2022 ([E/ICEF/2023/16](#)) and its management response ([E/ICEF/2023/17](#));

2. *Recalls* paragraph 4 of its decision 2022/14, and requests UNICEF to ensure that the Ethics Office can adequately execute its mandate in a sustainable manner by providing sufficient staff and non-post budget to the Ethics Office, based on a needs assessment.

*Annual session
16 June 2023*

2023/15

Update on implementation efforts on the repositioning of the United Nations development system

The Executive Board

1. *Welcomes* the update provided by UNICEF on the implementation of General Assembly resolution [72/279](#) and related mandates on the repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system;

2. *Also welcomes* the commitment of UNICEF to the United Nations development system repositioning and encourages UNICEF to continue to work closely with other United Nations development system entities, under the leadership of the resident coordinator in the country, to support countries in achieving the Sustainable Development Goals, in line with the United Nations Sustainable Development Cooperation Frameworks and national plans, needs and priorities;

3. *Recalls* its decision 2022/16 and requests UNICEF to continue to implement resolutions [72/279](#), [75/233](#) and [76/4](#), and to support the efforts of the United Nations development system in implementing related mandates;

4. *Calls upon* UNICEF to strengthen efforts to implement the Management and Accountability Framework, notes the evolving nature of the Framework and calls upon the organization to share its experiences in implementing the Framework at all levels;

5. *Welcomes* that, in accordance with decision 2022/16, the update includes information from the country and regional levels on the implementation of United Nations development system reform, and requests UNICEF to continue to include this in the reporting;

6. *Requests* UNICEF to report annually on the complete United Nations

development system reform checklist as an annex to the information note on implementation efforts on the repositioning of the United Nations development system;

7. *Also requests* UNICEF to continue to strive for inter-agency harmonization of reporting on entity-specific implementation efforts and results of the repositioning of the United Nations development system, including improved delivery of development programming at the country level;

8. *Recalls* paragraph 5 of its decision 2022/16, and requests UNICEF to strengthen collaboration in joint analysis, needs assessments, planning, including collective outcomes, and programme delivery, and update the Executive Board within existing reporting mechanisms;

9. *Requests* UNICEF to continue to update the Executive Board annually on its implementation efforts on the repositioning of the United Nations development system and to continue to include this as an item for decision at the annual session.

*Annual session
16 June 2023*

2023/16

Private Fundraising and Partnerships: financial report for the year ended 31 December 2022

The Executive Board

1. *Welcomes* the Private Fundraising and Partnerships: financial report for the year ended 31 December 2022 ([E/ICEF/2023/AB/L.3](#)) and commends UNICEF and the National Committees for UNICEF for positive results in major income streams from the private sector;

2. *Takes note* that the revenue figures presented in this report are subject to external audit and that the non-financial results are indicative;

3. *Encourages* UNICEF to continue its engagement with the private sector and to more thoroughly report on innovative financing, including on risk management strategies, within existing reporting.

*Annual session
16 June 2023*

Second regular session, 5–7 September 2023

2023/17

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Angola, Benin, Burundi, Chad, Equatorial Guinea, Lesotho, Malawi, Mauritania, Nicaragua, Papua New Guinea, Senegal and Togo ([E/ICEF/2023/P/L.18–E/ICEF/2023/P/L.29](#), [E/ICEF/2023/P/L.21/Corr.1](#) and [E/ICEF/2023/P/L.24/Corr.1](#)) were made available to Member States for their comments and input from 13 June to 3 July 2023;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Angola, Benin, Burundi, Chad, Equatorial Guinea, Lesotho, Malawi, Mauritania, Nicaragua, Papua New Guinea, Senegal and Togo ([E/ICEF/2023/P/L.18–](#)

[E/ICEF/2023/P/L.29](#), [E/ICEF/2023/P/L.21/Corr.1](#) and [E/ICEF/2023/P/L.24/Corr.1](#)).

*Second regular session
6 September 2023*

2023/18

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the two-month extensions of the country programmes for Bhutan and Madagascar, and the one-year extension of the country programme for Sierra Leone, all of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2023/P/L.30](#);

2. *Approves* the two-month extension of the country programme for Guinea, following a one-year extension; the two-month extension of the country programme for Brazil, following one-year, two-month and 10-month extensions; the two-month extension of the country programme for the Gambia, following one-year, two-month and 10-month extensions; the one-year extensions of the country programmes for Myanmar and Ukraine, following respective one-year extensions; the one-year extension of the country programme for the Sudan, following two consecutive one-year extensions; the two-year extension of the subregional programme for the Gulf Area; the two-year extension of the country programme for Burkina Faso, following two-year and one-year extensions; and the two-year extension of the country programme for Afghanistan, following two-year, three-month, 11-month and 10-month extensions, all of which are presented in table 2 of document [E/ICEF/2023/P/L.30](#).

*Second regular session
7 September 2023*

2023/19

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

The Executive Board

1. *Welcomes* the report on the structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025 ([E/ICEF/2023/26](#)), and its related annex;

2. *Commends* the substantial progress made on United Nations entity-specific commitments under the funding compact, encourages UNICEF to continue its efforts to meet the commitments under the funding compact, and reaffirms the call, in accordance with General Assembly resolution [75/233](#), for entities of the United Nations development system and Member States to contribute to its full and effective implementation;

3. *Notes* the importance of sufficient and predictable regular resources linked to intended and demonstrated results, as these are critical for UNICEF to be able to continue to equitably reach all children, everywhere, to meet their needs and fulfil their rights, to deliver on the Strategic Plan, 2022–2025, to respond to the impacts of the coronavirus disease 2019 (COVID-19) pandemic and various humanitarian crises, and to support the realization of the 2030 Agenda for Sustainable Development, while maintaining robust internal control and accountability systems;

4. *Expresses concern* over the current lower level and trend of declining voluntary contributions to regular resources provided by Member States, as these are

also key to restoring development gains eroded by the COVID-19 pandemic and multiple crises;

5. *Notes with appreciation* the efforts by UNICEF to receive contributions of regular resources from the private sector (businesses, civil society, foundations, individuals and philanthropists), and requests UNICEF to continue these efforts;

6. *Notes* the importance of flexible and predictable thematic funding and inter-agency pooled funding, which complement regular resources and are critical for UNICEF to be able to accelerate programming to contribute to the achievement of the Sustainable Development Goals, particularly in those areas in which development gains have been eroded by the COVID-19 pandemic and humanitarian crises;

7. *Encourages* UNICEF to continue to engage with relevant stakeholders to diversify its potential sources of funding, including the private sector, and through strengthened partnerships with international financial institutions;

8. *Notes* the importance of effective and efficient collaboration with international financial institutions, and requests that UNICEF, on an annual basis within existing reporting, provide further details to the Executive Board on joint plans, frameworks and tools underpinning this collaboration, as well as relevant results and outcomes attained;

9. *Recalls* the importance of the Member State commitments to the funding compact, particularly with regard to funding predictability, and also recalls the importance of Member States prioritizing regular resources and multi-year pledges, given that reductions in regular resources jeopardize the ability of UNICEF to achieve the results of its Strategic Plan and to uphold its normative mandate;

10. *Also recalls* the importance of broadening the contributor base, and requests UNICEF to continue engaging with Member States, through the structured funding dialogue, on shifting from highly earmarked to more predictable and flexible funding, especially for regular resources, and adhering to the mutually reinforcing commitments of the funding compact, and, in this regard, looks forward to UNICEF continuing to provide information on programme results achieved with the funding provided.

*Second regular session
7 September 2023*

2023/20

Revised evaluation policy of UNICEF

The Executive Board

1. *Takes note* of the final proposal for the revised evaluation policy of UNICEF ([E/ICEF/2023/27](#) and [E/ICEF/2023/27/Corr.1](#));

2. *Expresses gratitude* that the UNICEF evaluation function has adopted a transparent and consultative approach throughout the revision process of the evaluation policy;

3. *Recalls* its decision 2018/10 and calls upon UNICEF to regularly review the human and financial resources allocated to the evaluation function to ensure compliance with the 1 per cent funding target;

4. *Reiterates* the importance of providing concrete and comprehensive feedback to the findings and recommendations in evaluations with each management response to maximize the impact of evaluations to enhance organizational learning and future programme design;

5. *Urges* UNICEF management to promote an organizational culture that creates an enabling environment conducive to a robust evaluation function that can effectively carry out its mandate, thereby increasing the trust placed in the organization;
6. *Commends* the planned midterm evaluation on the independence of the evaluation function (paragraph 3, decision 2023/12) and requests that the findings and recommendations be shared with the Executive Board and implemented by UNICEF prior to the next policy revision in 2028;
7. *Recalls* its decision 2018/2, paragraph 8, which requests UNICEF to seek out opportunities with other United Nations agencies for joint evaluations of joint programming, and requests UNICEF to regularly brief the Executive Board, starting at the annual session of 2024, on joint evaluations planned, under way and completed, as part of its contribution to system-wide activities and to the function of system-wide independent evaluation;
8. *Requests* UNICEF to fully implement the revised evaluation policy across all levels of the organization;
9. *Recalls* its decision 2023/12, paragraph 5, and encourages UNICEF to continue to ensure that national evaluation capacity development is a core part in the implementation of the revised evaluation policy;
10. *Endorses* the revised evaluation policy.

*Second regular session
7 September 2023*

2023/21

UNICEF Strategic Plan: updated financial estimates, 2023–2026

The Executive Board

1. *Takes note* of the planned financial estimates for the period 2023–2026, as contained in document E/ICEF/2023/AB/L.6 as a flexible framework for supporting UNICEF programmes;
2. *Approves* the integrated resources framework of planned financial estimates for the period 2023–2026, and also approves the preparation of country programme expenditure submissions to the Executive Board of up to \$590 million from regular resources in 2024, 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. *Also requests* an informal briefing on financial estimates for the period 2023–2026, including regular and earmarked funding, the decline in revenue, and use of surplus funds to mitigate the decline, ahead of the first regular session of 2024.

*Second regular session
7 September 2023*

Annex III

Report of the joint meeting of the Executive Boards of UNICEF, UNDP/UNFPA/UNOPS, WFP and UN-Women held on 2 June 2023

1. The President of the Executive Board of UNICEF welcomed the joint meeting of the Boards (JMB) and provided introductory remarks around the topic for discussion: “The importance of joint development solutions and quality financing in the face of multiple crises”. She noted that, while the global health emergency related to the coronavirus disease 2019 (COVID-19) had ended, the pandemic had caused disruptions and exacerbated vulnerabilities, particularly among the poorest populations. These challenges were compounded by ongoing crises, including the climate, food and nutrition crises, and had contributed to a reversal in the progress towards achieving the Sustainable Development Goals. Noting that the gap on development financing have increased, she underscored that the JMB provided an opportunity to explore solutions to set the 2030 Agenda for Sustainable Development back on track, and to identify ways to secure quality financing, maximize resources to ensure that the United Nations development system delivers as one, and encourage Member States to abide by their commitments to the Funding Compact, including to finance climate adaptation.

2. In his introductory remarks, the President of the Executive Board of UN-Women noted that conflicts continued to emerge and that climate-related shocks were more intense and frequent. He highlighted the importance of contributing to the humanitarian-development-peacebuilding nexus, particularly to meet the immediate needs of vulnerable populations while addressing the root causes of vulnerability, including gender inequality and discrimination, poverty and a lack of accountability systems. He underlined that women and girls were disproportionately affected by emergencies and suffered from unequal economic participation and sexual and gender-based violence. Implementing a nexus approach presented a substantial opportunity to enhance gender justice and ensure that women’s rights were integral to immediate responses and long-term outcomes. The President underscored that this would require building consensus and new partnerships, using a systems-based approach and fostering open dialogue and co-creation. He noted that investment was needed to develop joint tools and analysis and to ensure that the views of people, including women and girls affected by crisis, were integrated at every step. He concluded by underlining the importance of working together and using the nexus approach to achieve effective and sustainable impact.

3. Delivering opening remarks, the Deputy Secretary-General commended the active engagement of governing bodies to galvanize action on joint development solutions and stable quality finance. She stressed that implementing the integrated agenda for the Sustainable Development Goals required coordination and capacities, including surge capacities, from United Nations entities. She highlighted that governing bodies played essential roles in ensuring a flexible United Nations footprint with the right skillset to respond to countries’ evolving needs. She noted that this required more conducive policies and tools for integrated policy advice; a sharper focus to accelerate transitions in key areas; and agencies pooling their resources together. She stressed the importance of supporting the development and implementation of good-quality and evidence-based United Nations Sustainable Development Cooperation Frameworks (UNSDCFs) in countries, in alignment with national priorities. Furthermore, she underscored the convening role of the United Nations development system in supporting acceleration towards the Sustainable Development Goals and their financing, particularly through Integrated National

Financing Frameworks (INFFs). She emphasized the criticality of increasing core funding to the United Nations development system to enable integrated programming, including through the Joint Sustainable Development Goals Fund, which had contributed to joint programmes that supported the implementation of INFFs, mobilized additional resources and seed funding, increased access to social services and addressed cross-border development issues such as climate adaptation and disaster risk reduction. She noted that the United Nations development system reform check list had been shared with all governing bodies as they consider the transformations needed in each United Nations entity. She concluded by expressing confidence that working together would lead to finding solutions to achieve the Sustainable Development Goals by 2030.

4. Echoing the importance of coordination and joint solutions, the President of the Executive Board of UNDP/UNFPA/UNOPS introduced the topic, underscoring that taking stock of the progress made towards the Sustainable Development Goals allowed to openly discuss existing challenges. He said that acceleration towards the Goals by 2030 required more joint solutions. He noted that many countries were still dealing with the financial and development impacts of the pandemic, while simultaneously being affected by extreme weather patterns, crises and geopolitical confrontations that impact trade systems. He said that many countries had adopted stimulus packages to respond to crises at a time when economic growth challenges were limiting their abilities to generate revenue. This had led them to turn to solutions in the public debt market that involved high interest rates, further affecting their financial abilities to ensure basic social services. He stressed that concerted and integrated solutions by United Nations entities were crucial to achieving development goals, and that the respective Executive Boards should ensure that the entities were fit for purpose and had the required systems and capacities to design and implement joint solutions. He concluded by urging Member States to determine what support they could provide to agencies to ensure that they were ready to implement joint solutions, including through innovation and technology.

5. The Director of Social Policy and Social Protection at UNICEF moderated a panel discussion on joint development solutions and quality financing, including in humanitarian contexts. The Administrator of UNDP discussed the role of finance in poly-crisis contexts, noting that the United Nations was focusing on supporting countries in coping with shocks while assisting them in developing strategies to manage uncertainties. He noted that INFFs enabled the United Nations to support countries in quickly responding to short-term shocks while investing in sustainable development: 17 United Nations agencies had worked together and with other organizations and institutions, including under the Joint Sustainable Development Goals Fund, to support 86 countries, demonstrating the capacity to develop joint responses and to mobilize resources and competencies across the system. The Administrator highlighted that the INFF Facility was developed to provide capacities to implement country-led INFFs. He stressed the importance of engaging with the private sector to integrate considerations on inequality and inequality-related financial disclosures, and of working together to inform transition finance discussions. He concluded by saying that joint solutions must always start from a country's request.

6. The Executive Director of UN-Women underscored the importance of advancing gender equality as a prerequisite and a catalyst to accelerating progress towards all Sustainable Development goals. She said that gender equality must be put at the heart of joint solutions and that these solutions must be centred on national priorities. She stressed the need for more joint programmes that were ambitious, had clear and measurable goals, and convened key stakeholders working in harmony to generate impact. An example of such efforts was the work supported by UN-Women

and ILO on promoting decent employment for women, particularly in the care economy. She highlighted that approximately one third of the programming expenditure at UN-Women was dedicated to joint programmes. She also noted that real resources must back up commitments to advance gender equality and that gender markers, bonds and gender-responsive budgeting tools were important and had to be strengthened. She said that 28 out of 68 entities within the United Nations system used gender-responsive financial tracking and she encouraged others to join.

7. Noting that 92 per cent of Sustainable Development Goal targets depended on infrastructure, the Executive Director of UNOPS spoke of the importance of joint action to support infrastructure and public procurement to respond to global compounding crises. Highlighting the multidimensional aspect of crises, he stressed the need for systems thinking and policy coherence to address gaps in existing capacities for implementation. He said that procurement, which can represent up to 22 per cent of a country's gross domestic product, is a powerful force for change, particularly with regards to jobs, gender equality and climate action. He noted that UNOPS supported projects and programmes of other agencies and Governments, focusing on expanding capacities for implementation, aligning priorities and influencing the demand side of financing.

8. Against a backdrop of rising needs and increasingly protracted and complex crises, the Executive Director of WFP spoke of the challenge of reaching a growing number of hungry people (up to 828 million people globally) while financing had been declining. She noted three solutions in response to this dual challenge: (a) strengthening collaboration across the humanitarian-development-peacebuilding nexus, capitalizing on comparative advantages to build resilience among Governments and societies to withstand the impacts of food security shocks and to increase investments in strengthening anticipatory action, preparedness and early warning systems; (b) further mobilizing every potential source of financing, increasing flexible and predictable multiyear financing and expanding engagement with financial institutions and the private sector; and (c) supporting national Government-led efforts to end humanitarian crises and to promote sustainable development. She also urged Member States to strengthen their financial commitments to help to achieve the Sustainable Development Goals through contributions to their own national development budgets or to official development assistance.

9. Speaking about the impact of crises on the realization of sexual and reproductive health and rights, the Deputy Executive Director (Programme) of UNFPA underscored that overall progress on reducing maternal mortality had stagnated. She noted that the situation was related to unavailable and poor-quality health-care services and was exacerbated by humanitarian situations. She said that investing in sexual and reproductive health was essential for sustainable development and that joint solutions were key, because improving health outcomes depended on other factors such as social protection, road infrastructure, education and gender equality. Noting that investing in sexual and reproductive health and rights saved lives and generated economic gains, she urged countries to mobilize domestic resources, invest in generating evidence and data, and integrate sexual and reproductive health into development frameworks and national strategies to prevent maternal mortality and promote social norms that enable women and girls to develop to their full potential.

10. The Deputy Executive Director a.i. (Partnerships) of UNICEF highlighted the importance of social protection as a means of lifting the most vulnerable populations out of poverty. She underscored that this was particularly needed given the unprecedented increase in child poverty and multidimensional poverty, including in

low-, middle- and high-income countries. She noted that, in many countries, revenues had decreased during the pandemic and governmental spending on social services was often inadequate, inequitable and ineffective. She urged Governments and donors to invest in social protection and in social services that were resilient to climate change and to other shocks. She said that the international community, including the United Nations, international financial institutions (IFIs), the private sector and development partners, had an essential role to play in improving access to financing in low-income and fragile contexts, and that this would allow countries to increase spending on social services. She noted that collaborative efforts of the INFF Facility could be leveraged to help to finance human capital development and green transformation, and she urged to rally under the Global Accelerator Initiative. She concluded by saying that improving the lives of children was transforming the planet's future.

11. The moderator noted that the panel discussion had allowed to showcase the breadth of United Nations collaboration while acknowledging that there was still much work to be done to scale up innovative solutions and quality financing. She highlighted the key elements that had been discussed by the panel of speakers. She emphasized the importance of strengthening social spending and social protection and of focusing on the most vulnerable populations, including children living in poverty. She underscored the need to align different strands of financing, including the financing of development, humanitarian and climate action, to support integrated solutions while upholding national leadership, and she emphasized the key role of INFFs in supporting this alignment. She noted the potential of the United Nations to support comprehensive approaches that engage the Governments, the public sector, the private sector, civil society, community workers and society. Finally, she stressed the importance of investing in preparedness, working across the nexus, and of strengthening implementation capacities at country level to effectively translate policies into actions that lead to real impact at the local and community levels.

12. The Senior Managing Director at the World Bank noted the need for strengthening partnerships and joint efforts to address multiple and overlapping crises and to ensure long-term development. He said that the World Bank had initiated an evolution roadmap to revamp its operations model and it was seeking to optimize financing for developing countries and to become more effective in its partnership with the United Nations, countries and other entities to increase the impact of available resources. He noted positive examples of collaboration between the Bank and United Nations entities in the field and globally, including to address food security, education, safety nets, gender equality and the pandemic response. He stressed the importance of collaboration to build long-term resilience. He concluded by stating that more could be done, including to increase joint advocacy for development, expand progress to reach vulnerable populations and strengthen complementarity across organizations to achieve long-term development.

13. As part of a series of statements representing voices from the field, the First Undersecretary at the Ministry of Finance and Planning of South Sudan thanked the United Nations country team for supporting humanitarian, development and peacebuilding efforts. He said that joint development solutions and quality financing were important, especially given that the Government's ability to deliver on development objectives had been affected by multiple crises. He said that the United Nations provided support through the implementation of the UNSDCF, which was aligned with and contributed to national objectives, and through other joint financing and peacebuilding initiatives, which had demonstrated positive results. He spoke about the implementation of joint programmes that brought coordinated and coherent responses to challenges, including in the areas of health, population estimations, education, gender-based violence, food security and climate change. He said that a joint financing strategy was also being developed. He called on the United Nations

and development partners to provide unearmarked long-term funding to enable responses and to strengthen systems, and reiterated the Government's commitment to strengthen partnerships to deliver on the development objectives.

14. The United Nations Secretary-General's Envoy on Youth noted that the just transition agenda was a key priority for young people around the world and that the fear or risk of unemployment was one of their greatest concerns. She highlighted that just transitions could lead to the creation of an additional 8.4 million jobs for young people by 2030 through the implementation of "green" and "blue" economic policy measures. She said that young people had called for the adoption of ethical and rights-respecting technologies that integrate an environmental perspective, and for the creation of social support systems to promote "green" jobs. A key concern for young people was to ensure that just transitions do not harm the most vulnerable communities, particularly young people in developing countries. She emphasized the importance of supporting, investing and scaling up youth-led actions and initiatives towards just transitions. She concluded by highlighting joint interagency initiatives and partnerships, including the Green Jobs for Youth Pact, and called on Member States to further support the implementation of the United Nations Youth Strategy.

15. Noting that excluded communities suffer disproportionately during crises, the Executive Director of the International Budget Partnership underscored that tracking budgets, enhancing their transparency and implementation credibility, was a powerful tool to convene actors around solutions and to ensure that excluded communities' needs are met. She noted that diverse coalitions that bring together non-traditional actors with financial institutions, the United Nations and policy makers can generate innovative change. Lastly, she stressed the importance of changing the narrative about the role of civil society and enabling its active participation, including in generating data, and its prominent role in designing programmes of the United Nations and financial institutions.

16. The United Nations Resident Coordinator in Türkiye said that United Nations reforms had led to achievements in strengthening joint work, particularly under the Joint Sustainable Development Goals Fund. He urged Executive Boards to call on their agencies to further enhance work on joint programmes. He noted that some challenges that hampered joint work were beyond the control of United Nations entities: this included donors having different funding envelopes and procedures for humanitarian versus development work, which undermined the capacity to work effectively across the humanitarian-development-peacebuilding nexus. He also spoke of the need to expand deliberate collaboration and engagement with the private sector, guided by national priorities, given that it was a major source of funding, employment and potential green growth.

17. During an interactive discussion between Member States and the principals of the United Nations entities, delegations raised the following points:

(a) There is a need for: (i) a stronger focus on effective delivery at the country level, particularly in countries affected by crises; (ii) excellent leadership of United Nations efforts by resident coordinators and agency representatives; and (iii) a renewed commitment to cost-saving measures, avoiding competition. A delegation noted that national Governments must be the drivers of change and were responsible for their citizens' wellbeing, ensuring inclusive and transparent political institutions and economic development. The delegation pleaded with the United Nations to continue playing a key role in pushing the normative agenda to protect human rights, strengthen governance and promote sincere development efforts.

(b) While United Nations agencies had made positive contributions to the implementation of the 2030 Agenda for Sustainable Development, efforts had to be

strengthened to improve the living conditions of people, using a long-term development approach. A delegation called for adequate, predictable and stable financing for agencies, and for greater commitment by developed countries to assist developing countries, including middle-income countries, particularly in the transfer of technology and in infrastructure development. They stressed that the work of the United Nations must be aligned with national policies and guidelines and avoid fragmentation and overlap between agencies.

(c) As countries struggled to address the impacts of interlinked crises and shocks that tested their resilience, global cooperation had to be scaled up to support social safety net programmes, revisit the global economic order and mobilize and provide the scale of finance needed to achieve the Sustainable Development Goals. Noting that poor countries with low credit ratings were unable to access private funds at low cost, a delegation stressed the importance of delivering on commitments regarding official development assistance and climate funding, while also enabling financing on a concessional basis and ensuring access by developing countries to funds, especially during emergencies. They underscored that all lending instruments should include disaster clauses and that debt relief should be considered rather than debt restructuring.

(d) Institutions needed to be structured in a way that enables tangible solutions to meet existing challenges, reconciling human rights and development through creativity and innovation to tackle vulnerabilities, particularly in the face of multiple crises. A delegation underscored the importance of debt swaps for climate action and the proper allocation of available resources to support initiatives that ensure human rights to those who are left behind. They stressed that solutions must be informed by the views of communities who are most affected by the challenges.

(e) To strengthen access to financing and more inclusive development cooperation, spending patterns must change and investments must be channelled to reach the most vulnerable populations. A delegation emphasized the importance of investing in risk-informed social protection systems to tackle multidimensional poverty and of investing in women and girls and in just transitions. They also urged the United Nations to act as one to maximize impacts, but cautioned that financing deficit represented a significant risk to the implementation of priorities. In response, it was noted that innovation can help to reduce costs.

(f) As progress towards the Sustainable Development Goals lagged behind, there was hope that the Sustainable Development Goals Summit would inject some new impetus to accelerate progress. A delegation said that development agencies should take measures to improve efficiency, particularly in: (i) fostering conditions to enable development and inclusion, coordinating efforts to focus on developing countries; (ii) considering the views of countries when working on capacity development; (iii) promoting the reform of the global financial governance to ensure that it better reflects the demands of developing countries and that developed countries meet their development and climate financing commitments; and (iv) strengthening partnerships to support initiatives and actions led by Member States, including through strengthening support to South-South and triangular cooperation.

(g) The focus should be on implementation, especially of the roadmaps towards the 2030 Agenda for Sustainable Development, and particularly to enhance development financing and strengthen partnerships. A delegation expressed support for the reform of the IFIs and the Stimulus Package proposed by the Secretary-General. They noted that all actions taken by the United Nations should be in line with a country's UNSDCF. They said that regional cooperation should be further harnessed and they enquired whether the newly created Executive Board of the United

Nations Human Settlements Programme would be invited to participation in future JMBs.

(h) Several delegations mentioned that unearmarked and flexible resources were important to help the United Nations to support countries to accelerate progress towards the Sustainable Development Goals. A delegation called on Member States to commit to the Funding Compact and stressed the need to improve feasibility and demonstrate results with core funding, while expanding the donor base, identifying new sources of financing and continuing innovative cooperation, including with non-traditional partners.

(i) United Nations entities must better incorporate gender equality considerations in their work, strengthen synergies to protect the rights of women and girls, and promote the empowerment of women to enable their full, equal and meaningful participation in political, economic, social and cultural life. A delegation stressed the need for a greater allocation of predictable financial resources to promote gender equality, saying that gender equality, and particularly as it relates to health, was a cross-cutting priority that contributed to building long-term resilience.

(j) Promoting the implementation of human-centred and comprehensive strategies is key. A delegation said that the actions of the United Nations development system were pivotal to addressing the impact of interrelated crises. They appealed for greater capacity building to promote the mobilization of domestic resources and for the strengthening of mechanisms to promote transparency and combat corruption. They sought greater details on the strategies that were planned to implement initiatives with resources from the Stimulus Package and on the implementation and coordination of INFFs.

(k) Resilience building permeated the mandate of various United Nations entities, as it was essential to ensure the effectiveness and continuity of results in development and humanitarian settings. A delegation noted that the promotion of resilience in an integrated manner had been hampered by the segmentation of resources between these two areas. Taking the example of financing resilience efforts within the WFP, they stressed the need for greater financing of resilience-building programmes for the medium and long term.

18. In response, the Administrator of UNDP underscored that, while United Nations agencies support countries in implementing global priorities, the departing point for agencies' work had to be the countries themselves and their priorities. He believed that the United Nations could not ignore human rights violations but nor could it act as a principal lecture podium. He said that the Resident Coordinator system had become more independent and empowered. He stressed that coordination, particularly with the IFIs and among United Nations entities, happened through several different channels. He encouraged delegations to assess whether inefficiencies within the United Nations, while existent, were any greater than those that may exist within each Government. The Executive Director of UN-Women underscored the need to find a balance between what was needed and what could be achieved. She noted that UN-Women supported initiatives that linked women's empowerment, climate action and technology. Highlighting that the normative agenda was key for UN-Women, she stressed the importance of investing in women and girls, advocating for them to remain at the centre of Sustainable Development Goals, and strengthening core funding to allow agile and effective action. She also reiterated the importance of partnerships to achieve results. The Executive Director of UNOPS noted that the results framework of UNOPS had been expanded to ensure greater accountability towards the Sustainable Development Goals. He reiterated the commitment of UNOPS to work across the nexus and to contribute to coordinated efforts and to the

United Nations Common Country Analysis, particularly regarding infrastructure and procurement. He noted that the energy sector was a concrete example of an area where delivering as one will be crucial. The Assistant Executive Director of WFP underscored that, while crisis response is crucial, response efforts alone were not enough and that United Nations entities must work together to anticipate crises and reduce needs. She emphasized the importance of investing in nutrition, supporting national safety nets – including through school meal programmes – strengthening social protection and building resilience to recurring shocks. She also noted that innovation was key to increasing cost-effectiveness and she endorsed calls from Member States on debt relief, the mobilization of domestic resources and strengthened partnerships. The Deputy Executive Director of UNFPA added that capacity building was key, particularly to reach those most left behind. She underscored the importance of working jointly to build on and learn from other entities' innovations and she underlined the importance of South-South and triangular cooperation. The Deputy Executive Director a.i. (Partnerships) of UNICEF underscored the importance of teamwork, collaboration and perseverance, particularly to strengthen effective governance, transparency and justice, with the normative agenda at its centre. Noting that debt servicing can at times amount to more than countries' combined investments in education, health and social protection, she stated that UNICEF and other United Nations agencies do not encourage Governments to reach unsustainable levels of debt by working with IFIs, but rather help them, if requested, to mobilize, sequence and make more effective use of a wide variety of financing sources. She said that innovative finance was another option for accessing financing, and that several mechanisms exist to facilitate this.

19. The President of the Executive Board of WFP concluded the meeting by noting the importance of collaboration for joint development solutions and for quality financing in the face of poly-crisis. He underlined some of the key solutions that had been discussed during the JMB, including the need for strengthened social protection, integrated programming across the humanitarian-development-peace nexus and increased system preparedness and readiness to respond to emergencies. He noted that implementing these solutions would require increasing public quality financing and unlocking new sources of financing, including innovative finance. It would also require strengthening broad-based collaboration, including between United Nations entities, Governments, the private sector, civil society and international development partners, to eliminate siloed approaches and duplications and to help countries to achieve the Sustainable Development Goals, particularly for the most vulnerable populations. He emphasized that national Governments were leading efforts to achieve these goals and that the United Nations system must continue to strengthen its support to national objectives, including by investing in local solutions and strengthening national capacities. He concluded by underscoring the need to put the discussed ideas into action and to pool solutions and efforts.