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> Report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system

Summary

This annex is submitted in accordance with resolution 2013/5 of the Economic and Social Council, in which the Council requested the United Nations funds and programmes to consolidate their current annual reporting on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) within their reporting on the implementation of their strategic plans. To enhance harmonization and coherence, the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the United Nations Children's Fund (UNICEF), and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) will continue to report using the common format outlined below. This table details the progress made in implementing General Assembly resolution 75/233 on the QCPR in the third year of its implementation.

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I. General guidelines

Quadrennial comprehensive policy review (QCPR) mandates (paras. 1–18)	Progress
Reiterates its call to the entities of the United Nations development system, within their respective mandates, to continue to mainstream	A. Mainstreaming the Sustainable Development Goals into strategic planning documents
the Sustainable Development Goals in their strategic planning documents, their work and	1. UNICEF Strategic Plan, 2022–2025
reporting at all levels, taking into account that the eradication of poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development and should therefore continue to be the highest priority for and underlying objective of the operational activities of the United Nations development system; (para. 8)	1. The Strategic Plan, 2022–2025, is anchored in the Convention on the Rights of the Child, the Convention on the Elimination of All Forms of Discrimination against Women and the Convention on the Rights of Persons with Disabilities, and also guided by the Sustainable Development Goals. It charts a course towards inclusive recovery from the coronavirus disease (COVID-19) pandemic and the realization of a society in which all children have agency, opportunities and their rights fulfilled, in accordance with the principles of universality as inscribed in the Sustainable Development Goals.
development system, (para: 6)	2. The Integrated Results and Resources Framework of the Strategic Plan, 2022– 2025 incorporates impact-, outcome- and output-level indicators necessary for

Quadrennial comprehensive policy review (QCPR) Progress mandates (paras. 1–18) [...] requests the system to address [...] the monitoring progress. Impact indicators in the Strategic Plan represent long-term changes in the lives of children and the realization of their rights. Outcome indicators special challenges facing the most vulnerable countries and, in particular, African countries, reflect changes in systems or institutional performance at scale, and/or changes in least developed countries, landlocked developing norms and behaviours. As such, impact and outcome indicators closely mirror the countries and small island developing States, the child-related Sustainable Development Goal targets. Furthermore, UNICEF has led need for special attention to countries in conflict the development of internationally agreed definitions and measurements for 19 and post-conflict situations and countries and Sustainable Development Goal indicators related to children and has worked closely with partners to improve the availability and quality of data for other indicators. peoples under foreign occupation, as well as the specific challenges facing the middle-income The report on the midterm review (MTR) of the UNICEF Strategic Plan, 2022-3. countries [...]; (para. 10) 2025 and annual report for 2023 of the Executive Director of UNICEF provides an [...] Calls upon all entities of the United update on the results achieved in implementing the first two years of the Strategic Nations development system to: (para. 12) Plan, 2022–2025, including the indicators drawn from the quadrennial comprehensive policy review of operational activities for development of the United Nations system continue to promote gender equality and the _ (QCPR) and those shared with other United Nations entities. Furthermore, the empowerment of all women and girls by Integrated Results and Resources Framework of the Strategic Plan was revised with enhancing and accelerating gender the latest available data, milestones and targets, including those related to the mainstreaming through the full Sustainable Development Goals. implementation of the System-wide Action Plan on Gender Equality and the 4. UNICEF embedded a commitment to continuous learning and improvement in Empowerment of Women, [...] as well as the Strategic Plan, 2022-2025. UNICEF will reflect and present emerging results and key messages of the MTR of the Strategic Plan, 2022-2025, and further deepen its the United Nations country team analytical insights through internal Global Effectiveness Reviews. This will inform performance indicators for gender equality alignment and prioritization to further accelerate the implementation of the Strategic and the empowerment of women (the UNCT SWAP "scorecard") [...]; (para. 12) Plan and refine its course through evidence-based reflection and learning. to enhance the collection, availability and _ Support to countries in conflict and post-conflict situations 2. use of sex-disaggregated data, reporting and resource tracking, and drawing on available Recognizing the special attention needed to be paid to countries in conflict and 5. gender expertise in the system at all levels post-conflict situations, UNICEF moved forward in taking action on the priorities [...]; (para. 12) signalled in its Strategic Plan, 2022–2025, concerning: Recognizes, after the 2030 Agenda for (a) The humanitarian-development-peace nexus and risk-informed Sustainable Development, that people who are programming as a change strategy; vulnerable must be empowered; further (b) Peacebuilding as a cross-cutting priority; recognizes that those whose needs are reflected in the Agenda include all children, youth, persons Dedicated result areas and/or targets within each Goal Area focused on (c) with disabilities, people living with HIV/AIDS, building resilience, in line with national priorities, plans and strategies. older persons, indigenous peoples, refugees and

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Quadrennial comprehensive policy review (QCPR) mandates (paras. 1–18)	Progress
internally displaced persons and migrants, and calls upon the United Nations development system to continue to have a particular focus on the poorest, most vulnerable and those furthest behind; (para. 13) Calls upon the United Nations development system entities as well as United Nations country teams [] to continue to work collaboratively to accelerate the full and effective mainstreaming of disability inclusion into the United Nations system, including by implementing and reporting on the United Nations Disability Inclusion Strategy across its programmes and operations, and stressing the need for capacity-development efforts aimed at empowering persons with disabilities and their representative organizations; (para. 14)	 6. UNICEF has solidified its commitment to strengthen its contributions to building and sustaining peace and the need to prevent children from being harmed in conflict, with the formal adoption of peacebuilding as a cross-cutting commitment in its 2022–2025 Strategic Plan and new benchmarks on conflict sensitivity and peacebuilding programming. In 2023, UNICEF finalized a global Peacebuilding Programming Framework, which will be widely disseminated in 2024. The Framework articulates the ambition of UNICEF, as well as its peacebuilding niche and contributions to conflict prevention, peacebuilding and social cohesion; provides tools to support country and regional offices in designing, implementing and assessing peacebuilding programming, and defining and measuring peacebuilding results; and provides a set of case studies and programmatic entry points in UNICEF core sectors. 7. This commitment has been reinforced through issuance of an internal procedure on the humanitarian-development-peace nexus, which was continuously implemented in 2023. The procedure provides instructions on how UNICEF offices across all levels will systematically improve the coherence and complementarity between its humanitarian action, support to sustainable development, and approach to building and sustaining peace.
[] requests the United Nations development system and its individual entities to continue to strengthen results-based management, focusing on	B. Enhancing gender mainstreaming
strengthen results-based management, focusing on long-term development outcomes, developing common methodologies for planning and reporting on results, including on agency-specific activities, and on inter-agency and joint activities, improving integrated results and resources frameworks, where appropriate, and enhancing a results culture in the entities of the United Nations development system; (para. 17)	 Gender Policy and Gender Action Plan The year 2023 marked the second year of implementation of the Gender Action Plan, 2022–2025, which elaborates the steps required to accelerate progress on gender equality across the five Goal Areas of the UNICEF Strategic Plan, within institutional systems, and with particular emphasis on the leadership and well-being of adolescent girls. Recognizing that adolescent girls are consistently disadvantaged, especially in situations of crisis and conflict, UNICEF invested in five interlinked programmatic areas: (a) adolescent health and nutrition; (b) skills building to further their economic empowerment – as entrepreneurs, innovators and leaders; (c) protection from violence and child marriage; (d) good-quality menstrual health and hygiene services and disrupting taboos about menstrual health; and (e) social protection.
	2. Performance on the System-wide Action Plan on Gender Equality and the Empowerment of Women
	9. UNICEF met or exceeded 16 of the 17 System-wide Action Plan (SWAP)

Quadrennial comprehensive policy review (QCPR) mandates (paras. 1–18)	Progress
	benchmarks, which cover everything from gender staffing to gender programming, expenditures, results and organizational advocacy for women and girls. In terms of financing, in 2023, an estimated 29 per cent of total expenditures contributed to gender-integration activities across the UNICEF goal areas, targeting women and girls in particular. Gender-transformative expenditures were at 11 per cent. In emergency contexts, gender-transformative expenditure was at 14 per cent. UNICEF continues to strive to achieve 15 per cent of all expenditures to be gender-transformative by 2025 (a United Nations system-wide agreement).
	3. Performance on the System-wide Strategy on Gender Parity
	10. UNICEF achieved gender parity in its staffing globally, with 49.4 per cent women and 50.5 per cent men in 2023, in line with virtual gender parity (47–53 per cent) as defined in the United Nations System-wide Strategy on Gender Parity. UNICEF is committed to promoting equity in staffing and career opportunities for young, female and gender-diverse staff, while also making concerted efforts to increase representation of women in senior management.
	11. To address the under-representation of women in emergency duty stations (33.1 per cent in 2023 compared with 31.5 per cent in 2022), measures undertaken included mandatory gender-sensitization training for all staff, increased support to pregnant women and relocation of families to be closer to staff serving at these stations.
	4. Driving gender-transformative programming and results
	12. The UNICEF Gender Action Plan, 2022–2025 outlines a set of time-bound objectives both programmatically and institutionally. In 2023, significant progress was observed across various fronts, with UNICEF either surpassing or closely approaching its set targets.
	13. Investments made since 2021 to enhance the quality of maternal care and essential health services for women and children have led to advancements across nearly all related indicators. Additionally, more countries, supported by UNICEF, have intensified efforts to formalize their community health workers, a majority of whom are women. A record number of women, girls and boys have accessed protection and gender-based violence services, and improved and more inclusive water, sanitation and hygiene (WASH) systems, including upgraded services in healthcare facilities and schools. The number of UNICEF-supported countries with gender-responsive social protection programmes or those fostering transformative

Quadrennial comprehensive policy review (QCPR) mandates (paras. 1–18)	Progress
	gender equality results more than doubled. Meanwhile, countries supporting policy reforms for gender-equitable care work tripled.
	14. At an institutional level, UNICEF achieved key milestones, such as enhancing the quality of gender analyses and evidence generation, fostering accountability and integrating gender considerations more deliberately into programme planning.
	C. Leave no one behind and disability inclusion
	15. In 2023, UNICEF implementation of the United Nations Disability Inclusion Strategy either met or exceeded the requirements against 88 per cent of the indicators (14 out of 16), up from 81 per cent in 2022.
	16. Launched in February 2023, the first ever Disability Inclusion Policy and Strategy (DIPAS) from UNICEF sets forth the objective of accelerating disability inclusion across UNICEF programmes and operations by 2030, both in development and humanitarian contexts.
	17. In 2023, UNICEF established a Global Accessibility Helpdesk, offering technical advice, training and knowledge resources to make programmes, premises and digital platforms more inclusive.
	18. UNICEF also launched two independent evaluations to examine and inform future institutional frameworks for disability-inclusive provisions in terms of funding for reasonable accommodations and recruitment measures for employees and applicants with disabilities. Additionally, another evaluation was conducted to understand integration of disability-inclusive interventions in UNICEF programming, both in development and humanitarian contexts. In 2023, UNICEF released several global and regional reports; the 2023 State of the World's Children Report included a statistical overview of children with disabilities.
	19. At the country level, UNICEF continued to carry out situational analyses and provide policy advocacy efforts, as well as offer technical support. These efforts aimed to promote the development and improvement of disability-inclusive social protection schemes. For instance, in Bhutan, together with other United Nations agencies and civil society organizations (CSOs), UNICEF advocated and contributed to the ratification of the Convention on the Rights of Persons with Disabilities by the government in October 2023, a significant milestone for disability inclusion.

Quadrennial comprehensive policy review (QCPR) mandates (paras. 1–18)	Progress
	D. Results-based management
	20. In 2023, UNICEF continued to prioritize rights and results-based management (RRBM) as a fundamental organizational imperative. UNICEF had launched a significantly revised country programme management package, including procedures, guidance, a handbook and tools in 2022, aimed at strengthening the RRBM approach, for increased effectiveness, efficiency and accountability.
	21. UNICEF undertook a comprehensive review and enhancement of its RRBM foundational training course, to integrate the new concepts. Emphasizing the pursuit of long-term development outcomes, this effort underscores the commitment to designing country programmes geared towards sustainable and transformational impact for children.
	22. The new training course introduces the importance of data analysis and use for the development and management of robust and evidence-based country programmes; emphasizes continuous learning and adaptive management as paramount principles of all UNICEF endeavours; and strengthens the linkage between humanitarian and development work.
	23. The new approach deeply integrates the concept of child rights across every stage of planning, implementation, monitoring, reporting and evaluation, emphasizing both the significance and practical implementation of these rights.
	24. To consolidate the internal expertise on rights and results, UNICEF is establishing a group of UNICEF experts across regions with a view to provide capacity-building, coaching and technical support.

II. Contributions of United Nations operational activities for development

QCPR mandates (paras. 19–45)	Progress
Stresses the importance of continuing to mainstream the 2030 Agenda for Sustainable Development into the work of each entity of the United Nations development system, [] and in	A. Importance of mainstreaming the Sustainable Development Goals into the work of UNICEF

QCPR mandates (paras. 19–45)	Progress
this regard urges the United Nations development system to: (para. 20)	1. Allocating resources to reach those furthest behind
 Continue to allocate resources to realize the development objectives of developing countries, and to support the endeavour to reach the furthest behind first []; (para. 20 (a)) 	25. The allocation of regular resources to country programmes follows a multi-sterapproach. First, a country office or country programme receives a minimum allocation of \$850,000. Second, an additional share of regular resources may be provided on the basis of three criteria: under-five mortality rate, child population and gross national income per capita.
 Ensure a coherent approach to addressing the interconnections and cross-cutting elements across the Sustainable Development Goals and targets; (para. 20 (b)) 	26. Among the different types of funds UNICEF received, regular resources – which are non-earmarked and flexible by nature – best allowed the organization to response to the needs of children. All UNICEF offices benefited from the allocation of regular resources, with the largest share going to programmes in least developed countrie (LDCs).
 Ensure a balanced and integrated approach within the system towards its support to the implementation of the Sustainable Development Goals and targets, [] taking 	27. UNICEF also leveraged flexible thematic funds and 7 per cent funds, which a set aside to advance the Sustainable Development Goals and were utilized strategically cover funding gaps and catalyse innovative programming for children and women.
into account new and evolving development challenges and the need to build on lessons	2. Coherent approach to the Sustainable Development Goals
learned, address gaps, avoid duplication and overlap and strengthen the inter-agency approach []; (para. 20 (c))	28. The UNICEF Strategic Plan, 2022–2025, was designed as the first of tw sequential plans in a strategic approach that not only matched the ambition of the Sustainable Development Goals, but also responded to the need to operationalize and
Calls upon the United Nations development system entities to: (para. 21)	accelerate the existing mandates in the QCPR and to live up to the vision of O Common Agenda.
 Update and build upon their unique contributions and added value to the implementation of the 2030 Agenda for Sustainable Development in the preparation of their strategic plans and similar planning documents, []; (para. 21) 	29. In 2023, UNICEF launched a GER to facilitate rigorous internal reflections of the Strategic Plan implementation and the progress in relation to outcome- an impact-level change. Designed to complement existing instruments such as the MTI the GER used the same data and information as in the Sustainable Development Goa report to assess the situation of children in an integrated manner. With an emphas on programmatic contributions, the GER has facilitated a robust assessment an stronger focus on actions and results, enabling UNICEF to further refine i
 Elaborate on how [each entity] plans to further engage in coherent and integrated support with a stronger focus on actions 	implementation strategies and foster greater coherence across activities.
support, with a stronger focus on actions, results, coherence, progress and impact in	3. The UNICEF comparative advantage
the field []; (para. 21)	30. The country programme is the primary means to achieve the UNICEF manda to advance child rights and promote the development and well-being of children

QCPR mandates (paras. 19–45)	Progress
 [] Calls upon the United Nations development system entities, where appropriate at the request of national Governments, to improve their support (paras. 22, 23): Including through tailored and integrated support, to the building, development and strengthening of national, subnational and local institutions and capacities, to support sustainable development results at the country level and to promote national ownership and leadership []; (para. 22) Including, where appropriate, in partnership with relevant stakeholders, with regard to strengthening the mobilization of the mean of implementation of the mobilization of 	 scale, in support of national and global development priorities as well as humanitarian imperatives. To enable better, more coordinated support by the entire United Nations development system to host Governments in implementation of the Sustainable Development Goals, UNICEF issued its new country programme procedure and country programme planning guidance in 2022, bringing together planning streams for development and humanitarian contexts; integrating humanitarian-development-peace nexus considerations in country planning; and reflecting all United Nations reform requirements, including guidance on the derivation of country programme documents from United Nations Sustainable Development Cooperation Frameworks (UNSDCFs). 31. To enhance programme effectiveness and efficiency through improved quality of programming, UNICEF will finalize its digital tool to further contribute to the generation and use of evidence and data in country programme planning and the development of quality and transformational country programme and strengthened country programme planning and design.
the means of implementation of the Sustainable Development Goals from all sources, [] including through capacity- building, integrated policy advice and programmatic support, technical assistance, high-quality, timely, reliable and disaggregated data, normative support,	32. UNICEF continues to contribute to the system-wide, coherent implementation of mandates. Working within United Nations country teams (UNCTs) in the context of the Sustainable Development Goal-focused UNSDCF gives UNICEF the opportunity to elevate the level of results achieved for children within its goal framework, through strengthened linkages between national development plans, strategies and budgets, and alignment with the Sustainable Development Goals.
support to national institutions, leverage partnerships and the leveraging of science, technology and innovation []; (para. 23). [] Calls upon the entities of the United Nations development system to continue to provide evidence-based and integrated policy advice and programmatic support to help countries in the implementation of, follow-up to and reporting on the 2030 Agenda for Sustainable	33. In the delivery of joint programmes, UNICEF identified the need for increased cohesion across agencies on implementation strategies and increased stakeholder capacity. UNICEF will revamp its internal system to measure results for children from the increasing investments by its country offices in joint programmes with other United Nations agencies, thereby also recognizing the impact of donor contributions and facilitating the flow of resources to UNICEF. In collaboration with other United Nations agencies, UNICEF will prioritize responding to gaps in systems and process interoperability affecting both programme and operational aspects, in order to enhance efficiencies.
Development, particularly by mainstreaming the Sustainable Development Goals into national plans, including by promoting sustained and inclusive economic growth, social development and environmental protection, and ending poverty in all its forms and dimensions []; (para. 24)	4. Mainstreaming the Sustainable Development Goals at the country level 34. In 2023, UNICEF prepared and launched a report on Sustainable Development Goals and children. In the report, an integrated analysis of 48 child-related Sustainable Development Goal indicators was presented, introducing benchmarking – by country and by indicator – of progress to date and effort required to reach the

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QCPR mandates (paras. 19–45)	Progress
[] requests the United Nations development system to strengthen actions to accelerate progress on poverty eradication; (para. 25)	targets in the next seven years. The benchmarking exercise has enabled UNICEF tassess the status of country-level targets in a manner that is comparable across all 4 indicators.
Requests the United Nations development system to support programme countries in implementing nationally appropriate social protection systems and measures for all, including social protection floors, and by 2030 to achieve substantial coverage of the poor and the vulnerable; (para. 26) Calls upon the entities of the United Nations development system, in the context of the coronavirus disease (COVID-19) pandemic: (para. 27)	35. UNICEF continued to co-lead the Integrated Policy and Practitioners' Network (IPPN) with the United Nations Development Programme (UNDP), International Labour Organization, Food and Agriculture Organization of the United Nations United Nations Population Fund (UNPFA) and other United Nations agencies. The IPPN is dedicated to promoting an integrated policy approach, serving as a platfor for capacity-building and exchange of ideas. With a global constituency of 3,40 individuals from the United Nations and beyond, the Network showcases integrated policy work in action through monthly Knowledge Cafes. Notably, in 2023 the Network in collaboration with the United Nations System Staff College (UNSSC launched an e-course on 'Applying Integrated Policy Approaches to the Sustainab Development Goals'. To date, over 1,600 participants have enrolled on the e-course
 To achieve and work towards building back better and a sustainable inclusive and resilient recovery which is people-centred, gender-sensitive and respects human rights, has a particular focus on the poorest, most vulnerable and those furthest behind and protects the planet, achieves prosperity and universal health coverage by 2030; (para. 27 (a)) To support and work with programme countries in a coherent and collaborative manner in implementing, with urgency, sustainable solutions and catalysing partnerships, leveraging digital technologies where appropriate including with financial institutions and the private sector for achieving the Sustainable Development Goals in the post-COVID-19 era; (para. 27 (b)) 	 5. Poverty eradication 36. The compounding effect of the economic, climate and conflict crises that hav stalled progress and left millions of children in extreme poverty, continues to preven them from having equal opportunities to survive and thrive. Recent UNICEF ar World Bank joint trend analysis indicates that globally, approximately 333 millio children live in extreme poverty.¹ Even at higher poverty lines, 829 million children are subsisting on \$3.65/day, and 1.4 billion children are living on less than \$6.85/da 37. In 2023, UNICEF continued its support to children living in poverty, facilitatin critical changes across 39 countries. Progress in measuring monetary child povert has been minimal, with 72 countries measuring child poverty based on monetary chi poverty indicators in 2023. The reasons for slow progress on these indicators include disruption in household survey data collection during the COVID-19 pandemic. 38. Public finance for children efforts by UNICEF aim to realize children's rights be supporting the best possible use of public finance, through budget and tax systems a well as debt frameworks and public finance management across sectors. 39. At the national level, UNICEF worked on public finance for children across 14 countries, of which a total of 84 (an increase from 78 in 2022) have succeeded is strengthening public finance systems, improving social sector budgets in education

QCPR mandates (paras. 19–45)	Progress
 To give particular attention to the specific challenges of developing countries, in particular countries in special situations; (para. 27 (c)) To analyse the lessons learned from the 	(63 countries), health (55), nutrition (41), child protection (52), WASH (38), early childhood development (49), gender (19), climate (18) and social protection (67). In addition, a total of 71 countries engaged with international development partners and the private sector to leverage resources for social services at country level (an increase from 67 in 2022).
response plans to the pandemic at the national, regional and global levels and to identify gaps and challenges in order to	40. At the subnational level, 64 countries were supported by UNICEF to mitigate disparities at local echelons, with an outcome of more equitable budgets tailored to address the diverse needs of children.
better prepare and provide assistance, upon request, for possible related future shocks including through contingency planning, risk information and early warning systems, where appropriate; (para. 27 (d))	41. UNICEF also continued strategic collaboration with the integrated national financing framework facility (INFF) as well as UNDP, the International Monetary Fund (IMF) and others on shared interests regarding budget transparency and credibility, to enhance sound public financial management to accelerate effective governmental responses to the poly-crisis.
[] Calls upon all entities of the United Nations development system [] to assist	6. Social protection
Governments [] to respect and fulfil their human rights obligations and commitments under international law, as a critical tool to operationalize the pledge to leave no one behind; (para. 28)	42. In the second year of implementation of Goal Area 5 on child poverty and social protection, as articulated in the Strategic Plan, 2022–2025, UNICEF continues to expand its efforts to scale up critical solutions to address child poverty, leveraging specific capacities and ensuring that efforts generated impact at scale – influencing policy, domestic and international financing priorities, enhancing focus on inclusion,
Calls upon the United Nations development system entities to (para. 29):	preparedness and risk-informed programming, as well as providing timely and effective support in fragile and humanitarian contexts.
 Adopt and mainstream a more climate- and environment-responsive approach into their programmes and strategic plans []; (para. 29 (a)) 	43. Strategic partnerships, particularly with the United Nations agencies, civil society and International Financial Institutions (IFIs), catalysed effective solutions demonstrated by Goal Area 5 results. The UNICEF and World Bank strategic dialogue solidified a joint commitment to reducing child poverty, enhancing the role of social
 Advance the development of a system-wide approach, implement measures and report regularly to their respective governing bodies [] on their efforts to reduce their climate and environmental footprint; ensure consistency of their operations and programmes with low emissions and climate-resilient development pathways; stressing the urgency of climate action and 	protection on climate preparedness and financing social protection systems. In the context of COP28 and through engagement with the Universal Social Protection 2023 Working Group on Social Protection and Climate Change, and the Global Refugee Forum, UNICEF strengthened partnerships on enhancing the critical role of inclusive and adaptive social protection in support to those impacted by climate-induced shocks. Following the launch of the Global Accelerator on Jobs and Social Protection by the Secretary General in 2021, UNICEF is co-leading its implementation, showcasing progress in the pathfinder countries towards further political commitment for increased pledges to the Joint Sustainable Development Goal Fund window.

QCPR mandates (paras. 19–45)	Progress
 contribute to the post-2020 global diversity framework; (para. 29 (b)) Fulfil their pledges made at the 2019 Climate Action Summit convened by the Secretary-General and follow up on the 2020 summit on biodiversity convened by the President of the General Assembly; (para. 29 (c)) Calls upon the United Nations development system to strengthen its focus in supporting programme countries in developing national capacities for development planning, collection and analysis of data disaggregated by income, sex, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts, sectoral data development plans, implementation, reporting, monitoring and evaluation, with an emphasis on addressing the gap in data collection and analysis and the effective integration of the economic, environmental and social dimensions 	 44. UNICEF is committed to leveraging its field presence and experience to ensure critical results in social assistance and child-sensitive, inclusive and adaptive social protection across pathfinder countries. 45. The number of countries with moderately strong and strong social protection systems has consistently increased, starting from 56 countries in 2021 to 68 in 2022 and 79 in 2023. The inclusiveness of these systems shows a promising positive trend. 46. In 2023, 46 countries reported having social protection programmes that are gender-responsive or lead to transformative gender equality results with UNICEF support, 9 countries more than in 2022 and 24 more than in 2021. Since 2022, 7 additional countries strengthened their provisions to support children living with disabilities thereby bringing the total number of countries reported taking action to support care work through family-friendly policies in 2023, up from 24 countries from 2022 and 13 countries in 2021. The majority reported implementing a family-friendly policy that supports the ability of all mothers to breastfeed exclusively for at least six months. 47. In 2023, a total of 2.9 million families were reached with humanitarian cash transfers in 49 countries. With this support, 129,000 families were reached using existing national social protection programs in 7 countries, and 990,000 families were reached through UNICEF direct delivery capacity in 27 countries, including leveraging existing elements of the existing national systems in 15 countries.
[] calls upon the entities of the United Nations development system to share knowledge and best practices in partnership approaches	B. Building back better in the post-COVID-19 era1. UNICEF response to the COVID-19 pandemic
with a view to improving transparency, coherence, due diligence, accountability and impact; (para. 33) [] requests the United Nations development system to continue supporting programme countries to leverage robust partnerships, in accordance with national development policies, plans, priorities and needs, with a view to achieving the scale and	48. The Access to COVID-19 Tools – Accelerator (ACT-A) was established in April 2020 as a collaborative global effort, involving UNICEF as a lead partner, to ensure universal access to COVID-19 vaccines, tests, treatments and personal protective equipment. To fulfil its ACT-A commitments, UNICEF developed strategies that supplemented its existing work in mitigating the effects of the pandemic, delivering essential health and social services, and strengthening resilience in health systems. To assist low- and middle-income countries with the deployment of COVID-19 tools UNICEF launched its ACT-A Humanitarian Action for Children (HAC) appeal in early 2021 and a second appeal in 2022. These appeals enabled the provision of COVID-19 vaccines, diagnostic tests, oxygen systems, personal protective equipment

QCPR mandates (paras. 19–45)	Progress
pace of progress needed to realize the Goals by 2030; (para. 34)	for frontline workers, and risk communication and community engagement to promote vaccine uptake.
 Reiterates that the entities of the United Nations development system should enhance its support to South-South and triangular cooperation []; (para. 35) Calls upon the entities of the United Nations development system to: (para. 36) Leverage their comparative advantages [] to continue to enhance cooperation, collaboration and coordination with humanitarian assistance and peacebuilding efforts at the national level in countries facing humanitarian emergencies, including complex emergencies, and in countries in conflict and post-conflict situations []; (para. 36) Re-emphasizes that in countries facing humanitarian emergencies, there is a need to work collaboratively to move beyond short-term assistance towards contributing to longer-term development gains, including by engaging, where possible, in joint risk analysis, needs assessments, practice response and a coherent multi-year time frame, with the aim of reducing need, vulnerability and risk over time []; (para. 36 (a)) 	 49. UNICEF received a total of \$1.4 billion against the 2022 ACT-A HAC requirement of \$1.3 billion, fully funding the appeal. The difference of \$100 million is due to receiving some multi-year funding with duration of two years and more. By mid-2023, the funds from the ACT-A HAC appeal led to significant achievements including administration of 3.0 billion vaccine doses in low- and middle-incom. countries, delivery of 2.1 million diagnostic tests, scale-up of oxygen systems in 5-c countries, provision of PPE items in countries with Humanitarian Response Plans and risk communication support in 133 countries. UNICEF also worked closely with national Governments and partners to capitalize on the substantial investments made in response to the pandemic, ensuring these efforts had long-term impacts on health outcomes beyond COVID-19, prepared primary health care systems for future pandemics and reached marginalized populations who had missed out on routing immunizations and other essential services. 50. In January 2022, UNICEF, together with Gavi and WHO, adopted a structure global delivery support model, forming the COVID-19 Vaccine Delivery Partnership (CoVDP), which built on emergency practices and existing relationships, including those through the Gavi Alliance. CoVDP aimed to support vaccine delivery in 92 low and lower-middle income countries under the COVAX "Advance Marke Commitment", specifically targeting 34 countries with primary series coverage at o below 10 per cent to expedite scale-up and coverage. The agencies were unified unde the CoVDP for strategic alignment, led by a global coordinator with strong ties to senior agency leadership and the capacity for high-level political engagement within countries. CoVDP contributed to nine-fold coverage increases in 34 countries. Thi was achieved with over 20 field missions engaging Heads of State and the disbursement of \$178 million in delivery funding, which contributed to 32 campaign targeting 160 million people. COVAX, which came to a clos
 Re-emphasizes that development is a central goal in itself and that in countries and in conflict and post-conflict situations the development work of the entities of the United Nations development system can contribute to peacebuilding and sustaining peace, [] and stresses in this regard the 	 51. Given that ACT-A has finished, and the COVID-19 pandemic is officially over UNICEF will no longer report on this work going forward. From 2023, all activitie related to the ACT-A have been integrated into the respective country programmes. 2. Strengthening health emergency preparedness and response 52. In alignment with WHO and other partners, UNICEF developed recommendations and commitments for strengthening the global health architecture

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need to improve inter-agency coordination and synergy with the aim to maximize the sustainable impacts, results and effectiveness of support for the implementation of the 2030 Agenda for Sustainable Development []; (para. 36 (b))	for health emergency preparedness and response in a way that puts the best interests of children, women and marginalized communities at the centre of collective action. The focus was simultaneously on preventing public health emergencies, responding to public health threats, and mitigating and addressing their socioeconomic consequences with a whole-of-society approach. 53. As detailed in the UNICEF Operational Response Framework for public health
 Requests the Joint Steering Committee to Advance Humanitarian and Development Collaboration to conduct regular briefings with Member States on its work; (para. 36 (c)) 	emergencies (2024), UNICEF works with Governments, CSOs, international organizations and non-governmental organizations to contain, control and mitigate public health threats and their impacts on communities. The scope of the UNICEF response to a public health threat or emergency is determined by the impact on communities, and in particular children. To develop an appropriate response, UNICEF assesses and analyses the impacts of the public health threat on children and
[] requests relevant entities of the United Nations development system [] to elaborate on disaster risk reduction in the common country analysis and in United Nations planning and programming documents, including the United Nations Sustainable Development Cooperation Framework []; (para. 37)	determines, along with Governments and partners, the required intervent UNICEF supports Governments in leadership, coordination and planning from outset, including risk assessments, to ensure a multisectoral response with childr the core. Empowering and equipping community health workers is an essential of responding to a public health emergency. UNICEF applies a gender-transform approach to work with partners to enhance training, skills, renumeration equipment for community health workers.
Calls upon the United Nations development system to improve and ensure support and assistance to programme countries [] in developing their national capacities to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all for sustainable development, including remote learning, and to achieve the related targets of the	54. Key areas of UNICEF global sectoral leadership and programmatic interventions, depending on specific country contexts, include risk communication and community engagement, infection prevention and control and water, sanitation and hygiene, supply and logistics, and immunization. Central to the UNICEF response is the aim of ensuring interruption of disease transmission or stopping a public health threat, and ensuring that negative impacts from interventions (e.g. the effects of quarantine on children and families) are minimized, including through continuity of essential health and social services.
Sustainable Development Goals []; (para. 38)	C. Normative support to fulfilling human rights commitments
Encourages United Nations development system entities [] to assist Governments in taking action to prevent and eliminate all forms of violence and discrimination against women and girls []; (para. 39)	55. UNICEF contributed to global child rights monitoring by bringing violations of children's rights to the attention of United Nations human rights mechanisms, including treaty bodies such as the Committee on the Rights of the Child, the Committee on the Rights of Persons with Disabilities and the Committee on the Elimination of Discrimination against Women, as well as United Nations Special
[] urges the entities of the [United Nations] development system to actively engage in the	Procedures and the Universal Periodic Review.

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process towards the Fifth United Nations Conference on the Least Developed Countries; (para. 40) [] calls upon the relevant entities of the United Nations development system to ensure the mainstreaming of the SIDS Accelerated Modalities of Action (SAMOA) Pathway and issues related to small island developing States in their work []; (para. 41)	 56. A vast majority of UNICEF country offices supported a follow-up at country level to the recommendations of the Committee on the Rights of the Child in 2023 This entailed, in particular, the inclusion of follow-up actions in UNICEF country programmes and advocacy with relevant duty-bearers for implementing the recommendations under their responsibility. 57. On Human Rights Day, during the high-level event commemorating the 75th anniversary of the Universal Declaration for Human Rights, the UNICEF Executive Director shared, through video message, the organization's pledge to continue it leadership for a strong child rights agenda at global, regional and national levels.
Also calls upon the United Nations development system to continue to develop their support to middle-income countries facing specific challenges in all their diversity [] and invites the United Nations Sustainable Development Group, under the leadership of the Secretary-General, to develop a joint framework of collaboration with multilateral development banks to improve synergies at the regional and country levels, including specific attention to middle-income countries, as set out in the Secretary-General's road map for financing the 2030 Agenda for Sustainable Development, 2019– 2021; (para. 44) [] encourages the United Nations development system, in partnership with Member States, civil society and the private sector, to [] promote the conducive environment for volunteerism and volunteers to enhance the sustainability of development results; (para. 45)	58. UNICEF amplified global and national child rights advocacy through it engagement with the Human Rights Council, the Third Committee of the Genera Assembly and in other United Nations-wide forums. UNICEF also strengthened it engagement with broad-based national human rights institutions and dedicate independent institutions with a child rights mandate. Globally, 59 per cent of UNICE country offices reported engagement with independent human rights institutions wit a child rights mandate in 2023, compared with 53 per cent in 2022.
	59. Through a consultative process, UNICEF played a critical role in supportin development of the Guidance Note of the Secretary-General on Child Righ Mainstreaming, which aims at making children's rights an integral dimension of th design, implementation, monitoring and evaluation of policies and programmes of th United Nations system, and at assessing the implications for children of any action taken by the United Nations across all its pillars and efforts.
	60. UNICEF issued a global resource, "Free & Safe to Protest: Policing assemblies involving children", which articulates child rights in the context of policin assemblies, the particular challenges children face in exercising this right and the nee for States to provide an overall enabling environment for law enforcement officers t police assemblies in a rights-respecting way, with specific recommendations to tak into account before, during and after assemblies take place.
	61. UNICEF issued a podcast series to raise awareness and knowledge of the impa of hate speech on the full spectrum of children's rights, and to share recommendation and potential strategies, as identified by leading experts in the rights community, the can be leveraged to protect children from hate speech.
	D. Climate- and environment-responsive approach

QCPR mandates (paras. 19–45)	Progress
	62. The year 2023 was confirmed as the hottest calendar year to date. ² One billion children – nearly half of the world's 2.4 billion children – live in countries at extremely high risk from climate hazards, such as air pollution, cyclones, disease, flooding, heatwaves and water scarcity. ³ Meanwhile, there are insufficient efforts to respond to the needs and perspectives of children in international climate finance. Only 2.4 per cent of multilateral climate funds support child-responsive programmes. ⁴ In 2023, progress towards closing the adaptation finance gap, now estimated at \$194–366 billion per year, also declined.
	63. The 2023 UNICEF publication "The climate-changed child: A children's climate risk index supplement" stated that 739 million children are exposed to high or extremely high water scarcity and 436 million live in areas with high or extremely high water vulnerability. With climate change and global warming trends, by 2050, water stress is expected to increase significantly for millions of children. Water demand is also anticipated to grow faster, with an expected increase of 163 per cent in sub-Saharan Africa. Children are uniquely vulnerable to the impacts of climate change, as well as to environmental degradation and biodiversity loss.
	64. Children continue to have inadequate roles and consideration in climate policy and related decisions, plans and actions. According to UNICEF analysis, 23 per cent of Nationally Determined Contributions (NDCs) mentioned that the NDC process was participatory and involved young people, and even less, 2 per cent, mentioned that the process involved children. Children must be at the centre of global policy and decision-making responses as essential change agents.
	65. UNICEF ended 2023 with the launch of the Sustainability and Climate Change Action Plan (SCAP) 2023–2030. It marked a transformational moment in its progress towards helping to realize children's rights to a safe, healthy and clean environment. The SCAP is aligned with the current ambitions in the Strategic Plan, 2022–2025, and is built to help States to implement global frameworks such as the General Comment

² World Meteorological Organization. "WMO confirms that 2023 smashes global temperature record." 2024, https://wmo.int/news/media-centre/wmo-confirms-2023-smashes-global-temperature-record.

³ United Nations Children's Fund. The climate-changed child: A children's climate risk index supplement. UNICEF, New York, November 2023.

 ⁴ Knaute David, Joni Pegram and Carly Jenks. *Falling Short, Addressing the Climate Finance Gap For Children*. Children's Environmental Rights Initiative, 2023, www.unicef.org/media/142181/file/Falling-short-Addressing-the-climate-finance-gap-for-children-June-2023.pdf.

QCPR mandates (paras. 19–45)	Progress
	No. 26 by the Committee on the Rights of the Child on Children's Rights and the Environment, with a Special Focus on Climate Change, released in 2023. ⁵
	66. In 2023, UNICEF accelerated its work – both institutionally and programmatically – across internal sustainability, climate, environment, sustainable energy and disaster risk reduction (DRR). In response to the planetary crisis of climate change, environmental degradation and biodiversity loss, UNICEF is focusing its work on three key areas: 1) Protecting the lives, health and well-being of children and the resilience of their communities by adapting essential social services; 2) Empowering every child and young person with the developmental opportunities, education and skills to be environmental champions; and 3) Reducing the organization's emissions and environmental footprint and supporting its global network of partners to do the same.
	67. In 2020–2023, UNICEF supported over 23 million people with climate-resilient water services in 63 countries and 17 million people with climate-resilient sanitation services in 52 countries. UNICEF also constructed over 7,600 solar-powered water systems in 68 countries in 2020–2023, providing a reliable, safe and sustainable water supply to schools, health-care facilities and communities, as well as technical support and expertise.
	68. In 2023, UNICEF addressed environmental health risks in primary health care in 24 countries. Additionally, 67 countries strengthened climate-resilient and environmentally sustainable health-care facilities, up from 59 in 2022 and 56 in 2021.
	69. Across all regions, in 118 countries, UNICEF is implementing programmes on climate, environmental sustainability, sustainable energy or DRR in at least one sector. In 2023, 68 countries implemented child-sensitive programmes to enhance the climate and disaster resilience of children, reduce environmental degradation and promote environmental sustainability, up from 37 in 2021. Furthermore, since 2022, national Governments have been supported in 85 countries to update preparedness frameworks and/or anticipatory actions to ensure children's additional vulnerability to disasters is considered.
	70. At COP28, UNICEF and its partners in the Children's Environmental Rights Initiative elevated attention to children and secured meaningful and operational outcomes across the negotiation tracks. UNICEF secured the first Expert Dialogue in

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⁵ Committee on the Rights of the Child (CRC), 'CRC/C/GC/26: General Comment No. 26 (2023) on children's rights and the environment with a special focus on climate change', United Nations, 2023, www.ohchr.org/en/documents/general-comments-and-recommendations/crccgc26-general-comment-no-26-2023-childrens-rights.

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	Bonn in June 2024 on the disproportionate impacts of climate change on children and relevant policy. Its presence in the Global Goal on Adaptation contributed to including thematic targets covering child-critical social services and focusing on children as a cross-cutting consideration. The voices of children and young people were elevated through sharing a Call to Action on operationalization of the Loss and Damage Fund resulting from consultations, as well as results from the largest global U-Report polit to date on the climate crisis, with over 771,000 responses from children and young people. It also contributed to the COP28 Declaration on Climate, Relief, Recovery and Peace. UNICEF positioned itself as a credible partner in sustainability and climate action and advocated for the fast and equitable phase-out of fossil fuels to protect children's rights, as well as the urgent scaling of climate finance, including as relates to essential services.
	71. In 124 countries, UNICEF engaged with children and young people on climate action and policy. In addition, at COP28, UNICEF launched the Green Rising initiative to further advance engagement with the goal to mobilize 10 million youth by 2025 to take actions that protect their communities from the climate crisis through three focus areas: 1) volunteerism; 2) skills, jobs and entrepreneurship; and 3) advocacy.
	72. Natural disasters disrupt the education of nearly 40 million children annually. In 2023, 32 per cent of countries had a resilient education system that could respond to humanitarian crises during the year, increasing from 23 per cent in 2022. Across all regions, 73 countries integrated sustainability and climate action into education and green skills. In 2023, 35 per cent of reporting countries institutionalized holistic skills development to support learning, personal empowerment, environmental sustainability, active citizenship, social cohesion and/or employability and entrepreneurship, up from 23 per cent in 2022.
	73. Twenty-two countries had social protection systems, including cash-transfer capacities, able to respond to humanitarian crises effectively and rapidly, up from 18 countries in 2022 and 17 countries in 2021. In 2023, UNICEF launched the award- winning Today & Tomorrow Initiative, the world's first integrated climate and disaster risk finance mechanism specifically targeted towards and designed for children. The Initiative is being piloted for three years, from 2023 to 2025, across eight countries and, so far, has generated more than \$4 million in "tomorrow" insurance payouts for six of the eight pilot countries affected by 11 cyclones throughout 2023.

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	E. Strengthening data and statistical capacity
	74. UNICEF plays an active role in the United Nations Statistical System, with involvement in modernizing the System and measuring human progress beyond gross domestic product. UNICEF supports countries in use of modern household survey instruments, development of administrative data systems and use of various data sources such as big data and remote sensing. As the custodian of 19 Sustainable Development Goal indicators, UNICEF engages in developing and implementing measurement methodologies to monitor these goals in fully disaggregated form. The organization's involvement in the United Nations Statistical Commission further underscores its commitment to global statistical capacity development.
	75. Additionally, UNICEF is active in the United Nations Statistical Commission and the World Data Forum. At both, UNICEF regularly engages in discussions and side events. In 2023, the Statistical Commission approved the International Classification of Violence Against Children, coordinated and led by UNICEF.
	76. During 2023, UNICEF collaborated with PARIS21 on a module on data about children which will be part of the standard National Strategy for the Development of Statistics package. PARIS21 is the global custodian of guidelines for national strategies for the development of statistics and supports countries to strengthen national statistical systems.
	77. In addition, UNICEF launched the seventh round of Multiple Indicator Cluster Surveys (MICS). Implementing MICS at the country level supports capacity- strengthening of National Statistical Offices. Moreover, the seventh round includes new optional modules. As for all MICS modules, the new ones can be added to other household surveys. Also, the surveys will be georeferenced.
	F. Sharing knowledge and best practices
	78. In 2023, UNICEF launched the Knowledge@UNICEF platform, which allows offices to share technical knowledge products easily with partners and the public. The number of UNICEF country offices sharing knowledge products publicly on the web, partnering with local institutions for knowledge generation and use, and documenting lessons learned from their programmes and sharing them externally has continued to increase.
	79. In 2023, the United Nations Partner Portal (UNPP) reached nearly 39,000 CSOs registered on the platform. All United Nations organizations are leveraging a shared

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	pool of CSOs, benefiting from the due diligence verification conducted by one agency and risk management overseen by others. In 2023, the number of United Nations agencies using the portal increased from 7 to 11.
	80. In 2023, the UNPP enhanced the United Nations Common Prevention of Sexual Exploitation and Abuse (PSEA) module, mandatory for evaluating all CSO partners' capacity against sexual exploitation and abuse before entering into partnerships. One United Nations agency can lead the PSEA assessment for a partner, enabling all other agencies to benefit from the outcomes without duplicating the process.
	81. In 2023, UNICEF introduced the Electronic Concept Note feature within UNPP, enabling CSOs to submit their proposals online. Accepted proposals can seamlessly integrate into eTools, reducing the substantial manual effort required to enter duplicate information into partnership documents.
	82. In 2023, UNICEF transferred \$2.9 billion to partners for programme implementation, collaborating with 8,722 entities across humanitarian and development contexts. UNICEF disbursed \$1.8 billion to CSOs, of which approximately \$1.1 billion was transferred to local CSOs.
	83. Building on existing efforts, beginning March 2023, UNICEF expanded on publication of information on implementing partners to external audiences. This was made available on the UNICEF Transparency Portal and contains information on programme interventions, purpose of interventions, names of the partners and the cash transfer amount from UNICEF to the partner in the relevant calendar year.
	G. Strategic focus on South-South cooperation
	84. UNICEF continued to engage in South-South and triangular cooperation (SSTC). In 2023, of 129 country programmes, 73 (or 57 per cent) reported undertaking activities in support of SSTC.
	85. In Brazil, UNICEF currently has two ongoing SSTC initiatives, with Angola on WASH and with Sao Tome and Principe on Child Protection. In 2023, UNICEF Brazil facilitated a technical SSTC exchange in Social Protection between Brazil and Angola, within the context of the third national Conference on Social Action in Angola.
	86. In China, UNICEF received SSTC funding support from the Government of China and is implementing two triangular programmes in Ethiopia and Lao People's

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	Democratic Republic focusing on COVID-19 response and nutrition, respectively. The Government of China provided humanitarian assistance for Timor-Leste.
	87. UNICEF China organized several policy dialogues and capacity-building workshops which focused on SSTC, including on maternal, neonatal and child health; child nutrition; water and sanitation; and climate adaptation action. In addition, UNICEF China facilitated government missions to Cambodia and South Africa to formulate joint SSTC projects in climate-resilient WASH.
	88. In Thailand, UNICEF facilitated a study visit from Papua New Guinea's Ministry of Education about Thailand's early childhood education, and another study visit from the Philippines Department of Social Welfare and Development about Thailand's disability grant. In addition, UNICEF Thailand also facilitated some SSTC initiatives aimed at building the capacity of the Thai Government. For example, UNICEF Thailand facilitated a study visit for Thailand's National Economic and Social Development Council and the Ministry of Labour to Italy about the European Union's (EU) Youth Guarantee programme to build capacity on youth transitions to employment initiatives. UNICEF also facilitated the participation of National Statistical Office of Thailand representatives to attend the 2023 World Data Forum, and an online exchange between the Office of Education Council, Ministry of Education of Thailand and the National Institute of Lifelong Learning of South Korea about the lifelong learning act and the voucher/credit bank system.
	89. At a global level, UNICEF signed a partnership agreement with the African Union Development Agency, AUDA-NEPAD, in 2022 to support Africa-driven SSTC. In 2023, two strategic meetings were held during the weeks of the United Nations General Assembly in September to discuss priority areas for collaboration: education and investments in human capital; health, including access to malaria vaccines; and a ground-breaking initiative to study the impact of trade on Africa's children and youth, looking at both risks and opportunities.
	90. UNICEF continued to strengthen its partnership with the United Nations Educational, Scientific and Cultural Organization (UNESCO) and United Nations Office for South-South Cooperation (UNOSSC) in promoting SSTC for education. In 2023, UNESCO, UNICEF and UNOSSC jointly published a collection of SSTC best practices from different parts of the world, aimed at transforming education and achieving Sustainable Development Goal 4 through SSTC initiatives.
	91. UNICEF continued to support implementation of the India–United Nations Development Partnership Fund. UNICEF has facilitated the implementation of the

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	India–United Nations Fund across various nations, including El Salvador, Grenada, Honduras, Kiribati, Liberia, Nicaragua, Saint Kitts and Nevis, and Solomon Islands.
	H. Enhancing coordination across development, humanitarian and peacebuilding efforts
	92. As of December 2023, UNICEF has been engaged successfully in 15 protocols/projects for anticipatory action, 14 collective United Nations projects funded by the Central Emergency Response Fund of the Office for the Coordination of Humanitarian Affairs and 1 by the European Commission's Humanitarian Aid and Civil Protection Department. UNICEF is an active partner of the Anticipation Hub. UNICEF along with the International Federation of Red Cross and Red Crescent Societies and Plan International is co-leading the Protection, Gender and Inclusion technical working group of the hub. UNICEF is collecting good practices, lessons learned and human-interest stories from the field. A Return on Investment for preparedness and anticipatory action is also planned.
	93. The UNICEF corporate strategy on Accountability to Affected Populations has been finalized and being rolled out.
	94. UNICEF prioritized inter-agency efforts, including under the Inter-Agency Standing Committee, where it took the lead on humanitarian-development-peace nexus mapping of good practices. It also continued to engage with the United Nations Development Assistance Committee (DAC) dialogue to implement the DAC Recommendation on the humanitarian-development-peace nexus. This includes further shaping the Nexus Academy as a joint effort to build capacity across stakeholders.
	95. As a member of the Grand Bargain facilitation group, UNICEF will continue advocating and advancing commitment on addressing institutional barriers and adapting systems to enable collaboration in humanitarian settings, in addition to supporting dialogue between humanitarian, development and international financial institutions.
	96. UNICEF increased its efforts on knowledge management and documenting good practices in this area of work in 2023. A series of in-depth case studies (Burkina Faso, Democratic Republic of the Congo and Mozambique) as well as shorter country examples (Cambodia, Libya, Mauritania) have been developed. UNICEF also developed the humanitarian-development-peace nexus guidance note (internally called the "cheat sheet"). As a concise and accessible knowledge product, the

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	guidance note helps bring clarity to the humanitarian-development-peace nexus approach and is made of modular sections that can stand alone or be brought together as a package.
	I. Disaster risk reduction in planning and programming
	97. UNICEF remains a lead agency for DRR in several sectors, including education, child protection, nutrition and WASH, with significant co-leadership and contributions in shock-responsive social protection and health.
	98. UNICEF is also the lead agency for child-centred and youth-focused DRR, and participates in key multi-agency partnerships, including the Capacity for Disaster Reduction Initiative (CADRI), which brings together UNCTs in support of Governments on disaster risk reduction and climate change adaptation.
	99. In 2023, UNICEF worked with Governments and stakeholders to strengthen DRR in 85 countries, helping to establish or enhance preparedness frameworks to incorporate child needs and rights.
	100. Every year, UNICEF participates in the United Nations Senior Leadership Group (SLG) on Disaster Risk Reduction, and the United Nations Disaster Risk Reduction Focal Points Group to support Member States to implement the Sendai Framework. At the eighth SLG meeting in May 2023, it was determined that UNICEF will co-lead on an all-of-United Nations commitment to support Member States on inclusive DRR, including a specific sub-commitment on child-responsive DRR over the next seven years to meet the Sendai Framework targets. UNICEF will also continue co-leading an inter-agency commitment to scale up DRR and climate change adaptation into humanitarian efforts (via the high-level SLG commitment). This group has conducted capacities mapping (106 global/regional consultations and 8 country-level case studies in Afghanistan, Haiti, Myanmar, Nigeria, Pakistan, Somalia, South Sudan and Ukraine), and led high-level advocacy and awareness-raising/training for practitioners.
	101. Building on past years' progress, UNICEF, together with partners, continued to advance the mainstreaming of DRR into UNSDCFs and Common Country Assessments, paired with capacity-building and partnerships with relevant government counterparts to implement solutions at national and subnational levels (including via CADRI). UNICEF made significant headway in filling data and evidence gaps related to child vulnerability, to better inform practical action to implement UNSDCFs and government plans and commitments. This has included

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	building on the Global Children's Climate Risk Index to pilot new risk assessment methodologies at national and subnational levels that not only inform programming, but also link to government disaster risk management plans, open data platforms and geospatial tools used by national and local stakeholders (e.g. the INFORM index for risk management and Child Climate Risk Index-Disaster Risk Model), and which can be replicated in other countries.
	102. The SCAP includes a focused area of acceleration on climate-informed risk reduction, humanitarian action and resilient recovery from disasters, where UNICEF will continue its efforts in DRR, aspiring to support 30 million children in 100 countries with integrated climate change adaptation and DRR solutions by 2030.
	J. Education
	103. Globally, up to 250 million children are out of school. According to UNESCO, this number has risen by 6 million since 2021. For adolescents and young people, especially the most marginalized, there have been limited improvements in learning and skills, with the lower and upper secondary education levels and poorer regions exhibiting lower completion rates (including an increase of 12 million ⁶ out-of-school children and adolescents in sub-Saharan Africa). The number of crisis-impacted school-aged children requiring educational support has grown from an estimated 75 million in 2016 to 224 million today, including 127 million children who are in school but not achieving minimum proficiency in reading or mathematics.
	104. UNICEF dedicated \$1.26 billion globally to support programmes on equitable and inclusive access to learning opportunities, leading to 57 per cent of countries having their education system strengthened, with 37.7 million out-of-school children and adolescents accessing education (51 per cent girls).
	105. UNICEF spent \$480.5 million globally to improve learning outcomes. As a result, 31.2 million children (5.4 million in humanitarian settings) received learning materials. With UNICEF support, 36 per cent of countries reported having inclusive and gender-responsive systems for learning and development, and 53 per cent reported having effective student and community participation within the education system. A total of 111,880 school management committees or similar bodies received training through UNICEF-supported programmes. UNICEF education in emergencies responses included efforts to strengthen education systems to be more resilient,

⁶ Global Education Monitoring Report Team. *Global education monitoring report, 2023: technology in education: a tool on whose terms?* United Nations Educational, Scientific and Cultural Organization (UNESCO), 2023.

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	through risk-informed programming approaches and capacity development to enhance preparedness, preventative, responsive and mitigation capacities and to strengthen the positive coping capacities of children and communities. UNICEF continued to encourage countries to endorse and implement the Safe Schools Declaration, endorsed by 119 States. Australia, Guyana and Mauritius are the latest countries to commit to implementing this.
	106. A total of 17.8 million children accessed education though UNICEF-supported digital learning platforms. UNICEF supported Governments with digital education policy and strategy, teacher professional development and strengthening national digital learning platforms. Effective systems for digital learning solutions were reported in 22 per cent of countries. In 2023, the Learning Passport was launched in 7 new countries, reaching 38 total, with 2.7 million trained users and 2.5 million course completions. The Learning Passport provided uninterrupted education for refugees; in conflict zones; and in disaster-affected areas. Its offline solution served 150 schools in areas with limited to no connectivity.
	107. Strategies to accelerate gender-transformative education included bilingual education, integrating violence prevention in teacher education curricula, implementing school packages of inclusive and gender-responsive services, scaling tested interventions and developing multisectoral approaches to advance service delivery. UNICEF advanced inclusive education for learners with disabilities through advocacy and targeted interventions. In 2023, 81 ministry of education personnel from Nigeria and Somalia took part in the joint UNICEF and UNESCO-IIEP Foundations in Disability-Inclusive Education Sector Planning course.
	108. UNICEF engaged 21.9 million adolescents and young people (including 11.3 million girls and 1 million in humanitarian contexts) in civic initiatives across 92 countries, up by 5.8 million from 2022. Children's action and advocacy addressed climate change or environmental degradation in 78 countries, 28 of which worked to mainstream climate change in teacher training and learning opportunities. UNICEF identified entry points to accelerate climate action in schools through learning materials, teacher training, curricular reform and school safety strategies.
	K. Taking action to prevent and eliminate all forms of violence and discrimination against women and girls
	109. In 2023, UNICEF reached over 603,000 girls and women in 20 countries with programming to prevent and protect themselves from female genital mutilation

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	(FGM). Moreover, UNICEF-supported programmes across 48 countries offered prevention and care interventions to address child marriage to 11 million adolescent girls and engaged 32.4 million people in community reflective dialogues to end discriminatory social and gender norms. UNICEF scaled up its efforts to prevent and respond to violence against girls, boys and women in 2023, reaching 4.5 million children who faced violence to access health, social work, justice or law enforcement services in 105 countries.
	110. Mandated to eliminate harmful practices as part of Sustainable Development Goal target 5.3, UNICEF continued to promote gender-transformative and social- behavioural change programming, to address the root causes of harmful practices and to eliminate discriminatory social and gender norms. The poly-crisis, however, is putting gains at risk, and promotion of gender equality is encountering increasing pushback which challenges programme implementation, including resistance to legislation banning FGM (e.g. the Gambia) and to raising the age of consent for marriage (e.g. Zambia).
	111. In 2023, UNICEF scaled up its efforts to address gender-based violence in emergencies, reaching 23 million people through response, prevention and risk mitigation programmes in 77 countries, which includes 7.2 million and 2.1 million with prevention and response services, respectively. The agency also strengthened its systems to protect people from sexual exploitation and abuse by its staff and partners, and to ensure safe and accessible reporting channels for survivors and witnesses. By the end of 2023, 56 per cent of country offices had such systems in place, up from 50 per cent in 2022. More than 70.3 million children and adults in 118 countries now have access to safe channels to report sexual exploitation and abuse by any humanitarian or development worker.
	112. UNICEF leveraged its global leadership and mandate to provide data and evidence on child marriage and FGM, and its broad field-based programming on elimination of child marriage and FGM. In collaboration with partners, global and regional networks, UNICEF continued to expand investments in research on harmful practices prevention and in mechanisms for high-quality evidence generation and utilization. This includes: the launch of the child marriage data portal; an FGM global research agenda; 14 countries initiating 21 studies and research on harmful practices; and the harmful practices policy index. UNICEF also finalized an analysis and synthesis of global evidence on effective interventions to prevent child marriage, and developed the programme document for Phase III of the Global Programme to End Child Marriage.

QCPR mandates (paras. 19–45)	Progress
	113. Spurred by the challenges created by the poly-crisis and megatrends, UNICEF adapted the humanitarian-development-peace nexus approach for FGM elimination, leading to systems-strengthening of five FGM focus countries and integration of FGM in national humanitarian response plans and child-friendly spaces in four countries (Burkina Faso, Ethiopia, Somalia, Sudan). In Bangladesh, the child marriage programme conducted child-centred assessments that led to adapted sector programmes in flood-prone areas. Multi-risk assessments are being integrated into programme design and implementation and ensuring adolescent girls' participation in sectoral plans.
	114. UNICEF conducted high-level advocacy to ensure that child marriage and FGM remain on the public policy agenda and that financial investments are made by donors and Governments. At global level, six policy dialogues, consultations and advocacy events were convened. At regional level, UNICEF engaged with the African Union (the African Union Campaign to End Child Marriage and the Saleema FGM Initiative) to develop an accountability framework for the elimination of harmful practices and convened a high-level summit, #ICFGM2023, with over 900 participants from over 30 countries.
	115. Within the framework for 'Financing for Development 2023' and in partnership with the Government of Sweden, UNICEF launched the innovative financing and resource mobilization initiative for the elimination of harmful practices, bringing new insights to leveraging public sector commitments to secure private sector engagement. In 2024, this initiative will be expanded to new partners, such as the World Bank and Governments supporting the elimination of harmful practices.
	116. In 2023, UNICEF assessed and enhanced the capacity of over 1,000 feminist, women-led and youth-led groups to plan and implement gender-transformative programmes. UNICEF supported capacity-building on social norms programming and measurement in seven countries, with over 3,000 government and CSO staff completing an online course that was later institutionalized at the University of Nairobi, Kenya.
	117. UNICEF Innocenti has produced multiple evidence outputs to support a significant shift in the UNICEF Child Protection Strategy 2021–2030, which calls for a focus on the intersections between violence against children and women.
	L. Least developed countries, landlocked developing countries and small island developing States

QCPR mandates (paras. 19–45)	Progress
	118. UNICEF adjusts its programme responses and resource allocations as defined in the country programme documents of the respective countries and in accordance with the decisions and guidance from the Executive Board. As per Executive Board mandate, UNICEF allocates at least 60 per cent of its total regular resources allocation for country programmes to programmes in LDCs, in addition to a fixed allocation of 3 per cent of regular resources to countries covered by the multi-country programmes for the Eastern Caribbean and the Pacific Islands, as well as the area programme for Palestinian children and women.
	119. UNICEF continues its efforts in providing assistance to graduating countries, in alignment with UNICEF Executive Board decisions and the OECD/DAC ODA guidelines. Allocations of UNICEF regular resources for country programme cooperation, except for countries included in multi-country programmes, will continue until a country achieves high-income status and maintains such status for two consecutive years.
	M. Collaboration with multilateral development banks
	120. With poverty, climate change and inequality emerging as the defining issues of the era, strategic partnerships between UNICEF and international financial institutions (IFIs) are necessary to protect children's rights, help meet their basic needs and expand their opportunities to reach their full potential. The nature of UNICEF collaboration with IFIs is wide-ranging and occurs at global, regional and country levels, and in development and humanitarian settings. UNICEF country offices engage IFIs through United Nations coordination mechanisms and sector briefs, and with line and finance ministries. UNICEF aims to have its collaboration rooted in strategic partnership frameworks and joint action plans that identify key opportunities for cooperation, which is already the case with most IFI partners.
	121. In 2023, UNICEF has continued to scale up its engagement with IFIs on leveraging, advocacy and technical exchange for policy change and to achieve the Sustainable Development Goals for children. A detailed update on UNICEF engagement with IFIs was presented to the Executive Board at its first annual session of 2023.
	122. UNICEF comparative advantages helped it position itself as a key implementing partner for multilateral development bank (MDB) projects, leading to consistent growth in resource mobilization. In 2023, UNICEF resources mobilized via MDBs amounted to \$974 million. Key drivers included: World Bank direct financing in

QCPR mandates (paras. 19–45)	Progress
	Afghanistan, South Sudan and Yemen; Asian Development Bank financing in Afghanistan; and a general increase in funding in fragile contexts in tandem with MDB operational policies, providing more flexibility on implementing with United Nations agencies and other entities.
	123. In November 2023, UNICEF and the World Bank convened its first even Operational Consultation, followed by a Strategic Partnership Dialogue in early 2024, both of which represented key milestones in shaping the direction of UNICEF strategic partnership priorities and operational engagement.
	N. Promote a conducive environment for volunteerism and volunteers
	124. In line with its Strategic Plan, 2022–2025, UNICEF continued to focus on building country-level constituencies of youth volunteers, as part of a people-centred vision of development that builds ownership of development outcomes and enhances social solidarity, social capital and social inclusion. Through the experience of volunteering, UNICEF also aimed to equip young people with transferable skills such as communication, critical thinking, problem-solving and teamwork. Moreover, the new UNICEF SCAP, approved in 2023, identified working with young people, including volunteers, to take climate and sustainability actions, as a key strategy.
	125. In 2023, UNICEF offices provided volunteers with strategic advice, training collaborative online platforms and access to volunteer networks and worked with Governments to pass conducive volunteer laws. These efforts enabled tens of millions of volunteers to contribute to development results, ranging from taking actions to improve local biodiversity, water and waste challenges in Brazil and India, to monitoring and advocating around air quality in Mongolia and Serbia, to registering millions of children in Nigeria for birth certificates, to creating community food gardens in South Africa, to convincing thousands of adolescents to return to and complete their schooling in Uganda. In line with the new SCAP, UNICEF will continue to sharpen its focus into 2024 on working with young volunteers on climate and sustainability actions that have a measurable environmental impact.

III. Funding of operational activities for development of the United Nations system

QCPR mandates (paras. 46–69)	Progress
 [] calls upon United Nations funds, programmes and specialized agencies to publish timely, harmonized and verifiable data on funding flows as well as to continue enhancing the visibility of contributors at all levels, including by making information on providers of flexible global funding available to the country representatives of the respective funds, programmes and specialized agencies; (para. 50) Urges the entities of the United Nations development system to: (paras. 55, 56) continue enhancing the transparency and accountability of inter-agency pooled funding mechanisms, as well as to continue developing well-designed pooled funds, as a complement to agency-specific funds, that reflect and support common objectives and cross-cutting issues for United Nations funds, programmes and specialized agencies []; (para. 55) [] enhance their participation, where appropriate, in such funding mechanisms; (para. 55) [] continue taking concrete steps to address on a continuous basis the decline of the share of core contributions and the growing imbalance between core and noncore resources, including by, but not limited to (para. 56): Exploring options on how to incentivize donor countries, other countries in a position 	 A. Data on funding flows 1. Transparency, including through the International Aid Transparency Initiative 126. In 2023, UNICEF continued making a leading contribution to the global discourse on transparency through its role on the Governing Board of the International Aid Transparency Initiative (IATI). This included being Board focal point for institutional arrangements, supporting the successful transition of the initiative to a new hosting arrangement. The Board agreed to provide one-off support to the independent Aid Transparency Index 2024 to address funding gaps faced by 'Publisl What You Fund', and it also rolled out a free-to-use publishing tool for organizations of all sizes to participate in publishing open aid data. UNICEF continues to support wider participation in IATI, including through engagement in the Standard Operating. Procedures (SOP) Working Group that is looking at questions of membership good standing. For the first time in its history, the IATI annual Members Assembly 2024 will be hosted in the global South, in partnership with the Government of Colombia. 127. During 2023, work began on design and development of a new transparency portal to enhance data visualizations and to improve the discoverability of information on funding flows, donors, types of funds, programmes and interventions. 2. Timely, harmonized and verifiable data on funding flows 128. In 2023, UNICEF continued to fully comply with, and publish funding flow information under, the six United Nations Data Cube standards for revenue and expenses information.⁷ In line with other United Nations entities, UNICEF preparec its annual financial statements under the International Public Sector Accounting Standards (IPSAS), which were IPSAS-compliant for the 11th year in 2022. As in the previous 11 years, UNICEF received an unqualified (clean) audit opinion from the United Nations Board of Auditors.

⁷ United Nations Sustainable Development Group, Data Standards for United Nations System-Wide Reporting of Financial Data, April 2022, https://unsdg.un.org/resources/data-standards-united-nations-system-wide-reporting-financial-data.

QCPR mandates (paras. 46–69)	Progress
to do so and other contributors to ensure an adequate and predictable level of core and non-core funding on a multi-year basis,	 3. Flexible funding 129. Effective multilateralism requires quality funding (e.g. flexible, predictable an multi-year). Active participation by UNICEF in the consultations for the new Fundin
including enhancing reporting and demonstration of programme results; (para. 56 (a))	Compact in 2023 underscores its commitment to enhancing the quality of fundin necessary to fulfil its mandate. It allows UNICEF to maintain independence an flexibility to work for every child everywhere. For UNICEF, it is critical that Membe
• Identifying, in the context of integrated results and resources frameworks, the level of resources adequate to produce the results expected in their strategic plans, including administrative, management and programme	States realize the commitments made in the Funding Compact, to position the multilateral system to meet the expectations and the level of ambition for bette integrated and strategic support for the achievement of the Sustainable Developmen Goal agenda.
support costs; (para. 56 (b))	130. In 2023, UNICEF continued to publish the annual list of contributors to cor funding (or regular resources) in the Core Resources for Results report, ⁸ as well as a
 Exploring options to broaden and diversify the donor base in order to reduce the reliance of the system on a limited number of donors; (para. 56 (c)) [] reiterates its request to the United Nations development system to analyse and explore in a collaborative manner options for harmonized cost-recovery policies, based on common cost classification and cost-recovery methodologies, noting in this regard the good practice established through the common cost-recovery policy of the United Nations Development Programme, the United Nations Population Fund, the United Nations Children's Fund and UN-Women, as adopted by their respective Executive Boards in 2020 []; (para. 	analysis of contributions from the public and private sector in the Fundin Compendium. ⁹ UNICEF provided visibility to its top donors of flexible fundin (including core and thematic funding) in the structured dialogue on financing th results of the UNICEF Strategic Plan, presented to the Executive Board at its secon regular session of 2023.
	131. The income trend continues to reflect a rise in earmarked funds and a decreas in flexibility and predictability of funding, despite Member States' commitments t the United Nations development system reform and the Funding Compact. Th COVID-19 pandemic and the global economic crisis highlighted the urgency t accelerate progress towards meeting the Funding Compact commitments of 30 pc cent of core resources, to double the share of thematic contributions in total non-con resources and to increase multi-year flexible funding.
	132. In 2023, acceleration of resource mobilization for flexible funding was UNICEF-wide priority, with a focus on advocacy, donor partners' visibility enhancement of thematic windows and improved reporting.
57) Urges the United Nations funds, programmes	4. Diversifying the donor base
and specialized agencies to mobilize resources for their operational activities for development to complement core resources by encouraging	133. In 2023, UNICEF continued making efforts to maintain a diversified resource base. Resources from the public sector came from 141 Governments, including the European Commission. Resources from the private sector, which contributed over

 ⁸ The 2023 report will be published on the UNICEF website, www.unicef.org, by mid-2024.
 ⁹ Ibid.

QCPR mandates (paras. 46–69)	Progress
flexible, adequate, predictable and less earmarked funding, including through well-designed, transparent and accountable funding mechanisms at all levels, including at country level; (para. 59)	half of the voluntarily contributed UNICEF core resources, included donations from over 10.5 million individuals, 24 foundations giving more than \$1.0 million a year and a growing number of philanthropists, membership-based and faith-based organizations and businesses.
Urges the entities of the United Nations development system to (paras. 61, 62)	5. Enhancing pooled funding
 Further explore and implement innovative funding approaches to catalyse additional resources for sustainable development []; (para. 61) 	134. In 2023, 84 per cent of UNICEF country offices participated in United Nation intra-agency pooled funding initiatives, encompassing Joint Programmes and/o Multi-Partnership Trust Funds. Additionally, numerous projects in the pipeline wer undergoing final contractual negotiations as the year drew to a close.
 [] share knowledge and best practices on ways to incentivize innovative funding, taking into account the experiences of other multilateral institutions, and to include this information in their regular financial reporting; (para. 61) 	135. UNICEF strives to enhance pooled funding approaches to support Strategic Pla Goal Areas, fostering coherence and enhanced coordination among United Natior sister agencies. This is achieved through utilization of harmonized agreements an reporting mechanisms, which minimize transaction costs and further optimiz efficiency.
	6. Harmonized cost-recovery policies
 [] further explore financing strategies for the Sustainable Development Goals, including through innovative financing and blended finance, to respond to the unique 	136. The joint cost-recovery policy of UNDP, UNFPA, UNICEF and UN-Women wa developed based on common cost classification and methodology, and was adopte effective 1 January 2022.
situation of countries, especially those with special needs, and to share best practices in this regard; (para. 62)	137. UNICEF further contributed towards the harmonized cost classification acros the entire United Nations development system by leading the Finance and Budge Network working group of the Chief Executives Board on the harmonization of co- classifications and cost definitions. In May 2022, the Finance and Budget Networ
[] urges the United Nations development system to continue to prioritize allocations to least developed countries, while reaffirming that the	endorsed the common definition of operating costs as prepared and presented by th working group.
least developed countries, as the most vulnerable group of countries, need enhanced support to overcome structural challenges that they face in implementing the 2030 Agenda for Sustainable Development, (para. 64)	138. In addition, the UNICEF cost-recovery procedure has been issued effective 2 April 2023, and UNICEF will continue to report on cost-recovery to the Executiv Board in the annual report of the Executive Director and/or its annexes, including information on waivers, effective cost-recovery rate and impact of differentiated rate
[] requests the United Nations development system to provide assistance to graduating	7. Addressing the decline of core contributions and the imbalance between core and non-core resources
countries in the formulation and implementation of their national transition strategies and to	139. The economic rebound that was anticipated in 2021 following the COVID-1 pandemic has been significantly impeded by a series of global challenges (e.g

QCPR mandates (paras. 46–69)	Progress
consider country-specific support for graduated countries for a fixed period of time and in a predictable manner; (para. 64)	sudden-onset humanitarian crises in a number of countries, compounded multiple emergencies, increasing conflicts, disruptions to the supply chain, pronounced inflationary pressures and considerable foreign exchange volatility).
Urges the entities of the United Nations development system [] to align their next integrated budgets with the present resolution and in that context to further improve the functioning and effectiveness of the structured dialogues on how to fund the development results agreed in the strategic plans including through the implementation of the Funding Compact commitments; (para. 65)	140. Despite the challenging political and economic situation in 2022 and 2023, which contributed in turn to a challenging fundraising climate, UNICEF income surpassed \$9.3 billion in 2022 and was just under \$9 billion (\$8.9 billion) in 2023. Compared with 2022, UNICEF income in 2023 decreased by 4 per cent (or \$405 million), due largely to decreases in flexible humanitarian funding from the private sector and a gradual decrease in the ACT-A funding from public sector.
	141. The income trend continued to reflect increasing earmarking. In 2022, income from regular resources was severely impacted by the foreign exchange rate, although the situation improved in 2023 and more Governments increased their contributions to regular resources. However, due to a much faster pace of growth in other resources, the ratio of regular resources to total income remains concerning.
	142. While the ratio of regular resources to total income showed improvement from 14 per cent in 2022 to 18 per cent in 2023, it still falls significantly short of the 30 per cent commitment to United Nations development system reform and the Funding Compact.
	143. UNICEF continued to implement the Core Resources Acceleration Strategy launched in 2021. UNICEF established a dedicated core resources task force, which outlined recommendations for accelerated growth of core resources with the private sector. In collaboration with a group of philanthropists, long-term supporters of the organization, an innovative match fund was set up to inspire and increase investments in core resources. Outstanding initiatives to raise core resources were recognized through the internal Inspire Awards.
	144. UNICEF tested a new 'portfolio approach' to fundraising to promote balance and complementarity between core and non-core investments. Investment cases and accompanying capacity-building equipped UNICEF fundraising teams to engage partners on flexible funding – core and thematic (lightly earmarked). UNICEF National Committees leveraged these products to position and raise core resources with market-specific strategies.
	145. UNICEF continued to strengthen the result and impact narrative in the annual report on regular resources and provide a platform to partners to jointly articulate the

QCPR mandates (paras. 46–69)	Progress
	value of regular resources with UNICEF. New spotlight reports were launched to highlight UNICEF results achieved with thematic funding.
	146. UNICEF designated June 2023 as "flexible funding month", rolling out a series of targeted awareness-raising sessions, which incentivized new organization-wide fundraising actions and collaborations.
	8. UNICEF innovative financing for children
	147. In line with the Innovative Finance for Children Strategy (IF4C), UNICEF continues to enable and accelerate innovative alternative financing and funding solutions for children. In the last year, through different partnerships and instruments, IF4C was able to leverage approximately \$1 billion in new and additional financing.
	148. The Today & Tomorrow Initiative, the first child-focused climate risk financing solution to address the impact of cyclones in eight at-risk countries, was implemented in 2023. Thanks to funding via the World Bank, UNICEF has secured more than \$100 million of risk coverage and has been able to deliver approximately \$4 million in payouts to country offices to respond to cyclone-induced emergencies in six countries. The initiative also won two industry awards in 2023: the "Systemic Risk Solution of the Year" at the European Management Awards and the "Sustainable Risk Solution of the Year" at the Insurance Enterprise Risk Management (ERM's) inaugural Climate Risk & Sustainability Awards.
	149. During 2023, UNICEF also partnered with the World Health Organization, Bill & Melinda Gates Foundation, European Commission and the European Investment Bank (EIB) to identify financial solutions to accelerate efforts to eradicate polio. €500 million has already been secured through an innovative finance mechanism from EIB with implementation starting in 2024.
	150. UNICEF developed and launched the Child-lens Investment Framework, an approach in which investors consider child-related factors to advance positive child outcomes while minimizing child harm. It brings together best practices from the environmental, social and governance perspective and impact investing ecosystems, for a holistic investing approach that addresses the diverse dimensions and life conditions of children.
	151. In partnership with the United Nations Capital Development Fund and the Children Investment Fund Foundation, UNICEF launched the Nutrition Financing Facility, which will allow it to pilot instruments such as loans and guarantees for

QCPR mandates (paras. 46–69)	Progress
	scaling up local production of lifesaving ready-to-use therapeutic food and other essential nutrition supplies.
	152. In addition, UNICEF and UNDP completed a feasibility study for a Joint Private Sector Financing Facility, which includes options for a pooled funding mechanism to drive private capital towards the Sustainable Development Goals.
	153. In October 2023, UNICEF hosted a high-level roundtable with African ministers of finance at the World Bank/IMF annual meeting in Marrakech on Innovative Financing for Children in Africa. The meeting was attended by 40 participants from 14 countries and partners from philanthropy, the private sector and multilateral organizations.
	9. Prioritize allocations to least developed countries
	154. In reviewing its regular resource allocation and in the setting of its country presence, UNICEF follows its Executive Board decisions and guidance, including allocating at least 60 per cent of its total resources for programmes to LDCs and at least 50 per cent to countries in sub-Saharan Africa. In 2024, LDCs received 66.1 per cent and sub-Saharan Africa received 64.4 per cent of the total regular resource allocation direct to country programmes.
	155. The Strategic Plan, 2022–2025, outlines the varying country contexts in which UNICEF works and details the change strategies that characterize support to these specific country contexts, and special attention has been given to the most vulnerable groups of countries, including LDCs, African countries and low-income countries, in line with the QCPR.
	156. UNICEF continues its efforts in providing assistance to graduating countries, in alignment with UNICEF Executive Board decisions and the Official Development Assistance guidelines of the Organisation for Economic Co-operation and Development/DAC. Allocations of UNICEF regular resources for country programme cooperation, except for countries included in multi-country programmes, will continue until a country achieves high-income status and then maintains it for two consecutive years.
	10. Structured funding dialogues
	157. The structured funding dialogues provide an update on financing the results of the UNICEF Strategic Plan, 2022–2025, and on progress made on entity-specific

QCPR mandates (paras. 46–69)	Progress
	commitments of the Funding Compact. UNICEF made significant progress in harmonizing its structured funding dialogue reports with those of UNDP, UNFPA and UN-Women, and in improving the quality of the dialogues through joint informal briefings with Member States.
	158. The political and economic climate, development setbacks resulting from the COVID-19 pandemic and growing humanitarian crises will require UNICEF to redouble its efforts to help to close the gap in achievement of the child-focused Sustainable Development Goals. For this, flexible and predictable funding from its resource partners is critical. In this context, UNICEF calls on Member States to respect the Funding Compact commitments through increased core, pooled and thematic funds, as well as multi-year contributions, so that the organization can uphold its normative mandate and have strong foundational underpinnings for sound fiduciary, oversight and management functions.
	159. The ability of UNICEF to effectively plan and achieve results was constrained by available resources. Because UNICEF is a voluntarily funded organization, the structured funding dialogues were critical in ensuring transparent discussions with Member States to improve funding behaviour to enable UNICEF to deliver on its mandate. These dialogues, along with the Funding Compact, offered the opportunity for Member States to help find solutions to improve the quality and predictability of funding so that UNICEF could better plan and implement programmes to achieve results, equitably, for all children.
	160. UNICEF is on track to meet all its Funding Compact commitments and, in some cases, exceed the United Nations system-wide targets. In 2022, UNICEF met all 11 of its commitments, while Member States regressed on 75 per cent of theirs.

IV. Governance of the United Nations operational activities for development

QCPR mandates (paras. 70–85)	Progress
[] underscores the importance of all United Nations development system entities to (para. 74):	A. Country programme documents and United Nations Sustainable Development Cooperation Frameworks
 Prepare and finalize their entity-specific country development programme documents in accordance with the agreed priorities of the United Nations Sustainable 	161. All UNICEF country programme documents are fully derived from and aligned with the agreed priorities of the Cooperation Framework at country level, based on consultation and agreement with host Governments.

QCPR mandates (paras. 70–85)	Progress
 Development Cooperation Framework and in consultation and agreement with host Governments; (para. 74) Requests relevant development system entities, in coordination with the 	162. UNICEF, in coordination with the United Nations Development Coordination Office (DCO), continued to ensure that relevant UNSDCFs and/or outcome matrices were made available to Member States on the dedicated DCO website before draft country programme documents were presented for consideration to the UNICEF Executive Board.
Development Coordination Office to make the relevant United Nations Sustainable Development Cooperation Framework	B. Implementation of the Management and Accountability Framework
and/or its outcome matrix available to Member States and the governing bodies when the draft country programme document is presented for consideration, in accordance with relevant Executive Board processes and timelines; (para. 74)	163. The Management and Accountability Framework (MAF) is the centrepiece of the United Nations development system reform. UNICEF senior managers are expected to familiarize themselves with the MAF, to fully adhere, together with UNCTs and resident coordinator offices, to their obligations under the framework and to strive to deliver on development results.
[] requests the Secretary-General and members of the United Nations Sustainable Development Group to ensure full implementation of the Management and Accountability Framework in all United Nations country teams; (para. 77)	164. After the release of the updated MAF in 2021, UNICEF continued working to promote adherence to, and support implementation of, the MAF. UNICEF provided an update on the MAF at the Global Partnerships Network Meeting in March 2023 in New York by bringing together 70 participants from 38 countries. UNICEF also conducted capacity-building sessions in regional management team meetings, providing regular updates on different aspects of the framework and comprehensive deep-dives and overviews of its key elements, allowing countries to exchange
Calls upon the United Nations development system entities to abide by the relevant rules of procedure and working methods and to continue playing their part in enhancing system-wide coherence, coordination, harmonization and efficiency, reduce duplication and build synergies, as appropriate and in accordance with decisions of their respective governing bodies, and further requests these entities to align their policies, guidelines and regulations with the United Nations development system reforms; (para. 83)	experiences and pose questions to technical experts. UNICEF also issued an internal guidance note on the MAF to explain all elements and responsibilities.
	C. System-wide coherence, coordination, harmonization and efficiency
	165. Since 2019, UNICEF has reported annually to the Executive Board on its efforts towards implementation of the United Nations development system reform and its adherence to the MAF, through a dedicated information note.
	166. In 2023, UNICEF continued reinforcing organization-wide capacity on operationalizing the reform mandates, further fostering a reform-oriented organizational culture. In late summer 2023, UNICEF organized its fourth consecutive survey among country representatives on implementation of the United Nations development system reform. Findings from this survey showed that the United Nations development system reform was increasingly in a consolidation phase. UNICEF representatives reported important improvements in selected areas of the

QCPR mandates (paras. 70–85)	Progress
	MAF, in the collaboration at the UNCT level, as well as on collective United Nations support to achieve national development results, including positive impact on children.

V. Functioning of the United Nations development system

Progress

[...] requests all entities of the United Nations development system to fully support the reinvigorated Resident Coordinator system, in particular by complying with the Management and Accountability Framework, by promoting interagency mobility and by ensuring that their operational activities for development at country level are supportive of the strategic objectives as laid out in the United Nations Sustainable Development Cooperation Frameworks; (para. 88)

Urges the United Nations development system to align its staff capacities to support the implementation of the 2030 Agenda for Sustainable Development, including by building transformative and empowered leadership, repositioning staff capacities to respond to the cross-sectoral requirements of the 2030 Agenda, promoting inter-agency mobility and facilitating a mobile and flexible global workforce; (para. 91)

[...] encourages cooperation between the United Nations development system and programme countries in order to improve digital inclusion; (para. 100)

Requests the United Nations development system to further simplify and harmonize agencyspecific programming instruments, business practices, processes, common business operations

A. Support to the reinvigorated resident coordinator system

1. Funding the resident coordinator system

167. In accordance with the agreed funding arrangements for the resident coordinator system, in 2023 UNICEF transferred \$8.1 million in United Nations Sustainable Development Group cost-sharing and \$8.5 million in coordination levy payments to the United Nations Secretariat. For the second consecutive year since its implementation, levy payments exceeded cost-sharing arrangements.

2. Dual reporting

168. UNICEF continues to respect the dual reporting line in the job descriptions and performance indicators of country representatives. In 2023, UNICEF engaged its representatives to provide feedback on the resident coordinators' behavioural competencies through the online feedback tool created by DCO. The Regional Directors were required to ensure all UNICEF Country Representatives reached out to the resident coordinator to provide feedback on UNCT-related performance indicators for UNICEF representatives through the UNICEF performance evaluation process.

3. Inter-agency mobility

169. In 2023, UNICEF recommended three additional staff members (as per the maximum allowed quota) to the resident coordinator/humanitarian coordinator talent pipeline, and one staff member who passed the assessment was placed in the resident coordinator pool.

170. Since the eligibility requirement for inter-agency moves was changed to a minimum of one year of continuous service on fixed-term contracts, staff have eagerly

QCPR mandates (paras. 86–113)	Progress
and reporting as well as leverage and utilize, as appropriate, digital technologies solutions in alignment with the United Nations Sustainable Development Cooperation Framework, including by taking necessary steps at the headquarters level, as appropriate; (para. 105)	 embraced the chance to broaden their horizons with other United Nations agencies. The statistics show that in 2023, there were a total of 174 such moves, a slight decrease of 8 per cent compared with the 188 moves in 2022, which highlights the active engagement of UNICEF colleagues seeking fresh opportunities and collaborations. 171. Among these moves, 89 colleagues joined UNICEF ranks from sister agencies.
Reiterates that entities within the United Nations development system should operate according to the principle of mutual recognition of best practices in terms of policies and procedures, with the aim of facilitating active collaboration across agencies and reducing	This influx of new and experienced talent encompasses 28 staff members on secondment, 16 on reimbursable loans, 2 on non-reimbursable loans and 43 on transfer. On the other hand, 85 UNICEF staff members moved on to other agencies during the same period. Within this group, 43 left on secondment, 12 on reimbursable loans, 3 on non-reimbursable loans and 27 underwent transfers.
transaction costs for Governments and collaborating agencies; (para. 106)	B. Mobile and flexible global workforce
[] urges entities of the United Nations development system that have not yet done so to sign on to the [Mutual Recognition Statement of the Chief Executives Board]; (para. 106)	172. UNICEF updated its procedure on flexible working arrangements in July 2023, offering to staff a modern, flexible, inclusive and family-friendly work environment, in which everyone can balance their personal and professional lives. This procedure aims to enhance staff morale, productivity and engagement, and positively contribute to physical and mental health and well-being.
Stresses the need for the United Nations development system to: (para. 107)	C. Digital inclusion
 strengthen and improve the ongoing design and implementation of harmonized business practices in order to optimize opportunities for collaboration, including the Business Operations Strategies, Common Back Offices and Common Premises at the country level []; (para. 107) 	173. In 2023, UNICEF highlighted six key benefits of connectivity in education. When complemented by effective integration of technology into teaching practice, quality and accessible digital learning platforms and content, and devices, connectivity can: enhance learning, improve teacher efficiency, facilitate real-time monitoring, increase cost efficiency, promote inclusive education and support lifelong learning.
	174. In 2023, UNICEF in collaboration with UNESCO and ITU continued to advance the follow-up to the Transforming Education Summit 'Call to Action on Quality
 to strengthen its reporting processes on impact in terms of efficiency gains resulting from these new business practices, while recognizing progress in this regard, in order to free up more 	Public Digital Learning for All'. UNICEF published the 'Pulse Check on Digital Learning', which analysed government digital learning platforms in 184 countries and found that one in three were discontinued or no longer maintained after COVID-19, and the vast majority lack interactive content, accessibility features for children with disabilities and offline functionality.
funding for development activities, including coordination; (para. 107)	175. To advance "digital learning as a public good", through UNICEF and UNESCO's Gateways to Public Digital Learning initiative, a network of nine "Gateways"

QCPR mandates (paras. 86–113)

Progress

Invites the United Nations development system to review and update results-based management guiding documents, including taking into consideration feedback from Member States, including programme countries [...]; (para. 108)

Reiterates the call to the United Nations development system to further its synergies and inter-agency efforts to maximize the efficient use of the offices and resources on the ground and to avoid duplications and overlaps, including between the United Nations development system, national institutions and other relevant stakeholders, while also strengthening support for capacity-building to national institutions in order to improve their use and sustainability, [...]; (para. 109)

Stresses the need to ensure equal and fair distribution based on gender balance and on as wide a geographical basis as possible, [...] and that, as a general rule, there should be no monopoly on senior posts in the United Nations system by nationals of any State or group of States; (para. 111)

Calls upon the entities of the United Nations development system to continue efforts to achieve gender balance in appointments within the United Nations system at the global, regional and country levels for positions that affect operational activities for development, including appointments to Resident Coordinator and other high-level posts, with due regard to the representation of women from programme countries, in particular developing countries, while keeping in mind the principle of equitable geographic representation; (para. 112) countries was established, which will be expanded to additional countries in 2024. Comprising experts from ministries of education, this network will share best practices and innovations on digital learning across a diversity of contexts, through events such as the annual Digital Learning Week in Paris, case studies to be published in the Gateways knowledge hub and study visits hosted by Gateways countries (the first will be hosted by Egypt in 2024).

176. A partnership by UNICEF and ITU to connect every school in the world to the Internet, Giga provides Governments with connectivity solutions in the areas of mapping, modelling, procurement and finance. Working in 34 countries, Giga's tools have supported increased access to connectivity for 13,400 schools, benefitting 6.7 million students. Through Giga and Gateways, the aim is for all children and young people to be connected and have access to quality digital learning opportunities.

D. Harmonization of business practices and operations

177. UNICEF remains engaged and committed to the efficiency agenda and plays a leading role in the roll-out of operational aspects of the United Nations development system reform. UNICEF co-chairs the inter-agency Business Innovation Group at the ASG level and the supporting Reference Group at the D-2 level, and co-chairs the efficiency reporting task team to further the efficiency agenda.

1. Operations Strategy

178. The Business Operations Strategy (BOS) was implemented in all UNICEF offices and has realized over \$66 million in cumulative savings since 2019 through cost avoidance, thanks to collaboration with other agencies on the BOS initiatives across the country offices. In 2023, UNICEF played a key role in the response to the United Nations Representatives of Internal Audit Services assessment of BOS, which led to key recommendations to advance the implementation of the BOS. In addition, UNICEF added critical inputs to the development of the revised BOS guidance at all levels, from the technical group to the BOS task team, to provide simplified and clear guidance on implementing the BOS.

2. Common Premises

179.UNICEF is playing a key role in the United Nations Common Premises Initiative through the United Nations established body, Task Team for Common Premises +

QCPR mandates (paras. 86–113)	Progress	
 QCPR mandates (paras. 86–113) [] calls upon the United Nations development system entities to: (para. 113) continue efforts and focus on preventing and taking immediate action on tackling sexual exploitation, abuse and sexual harassment, including by ensuring that policies and procedures deliver impact and are resourced sufficiently, and that proposed actions are implemented at the country, regional and global levels; (para. 113) take measures to ensure that its workplaces are free from discrimination and exploitation, including sexual exploitation and abuse, violence and sexual harassment; (para. 113) continue to implement the Secretary General's zero-tolerance policy on sexual exploitation and abuse; (para. 113) 	 Field Services (TTCP+FS). Much has been done to increase the percentage of the common premises rate and optimize the efficiency of UNICEF premises globally. By the end of 2023, UNICEF achieved 54 per cent of Common Premises, higher than the 50 per cent target set by the TTCP for the efficiency agenda. This is achieved despite the following challenges impacting the global effort: (a) The economic and social impact during and after the COVID pandemic resulted in delays on projects then in progress and those about to start and roll out. (b) The absence of good contractors, especially for projects in developing countries, has impacted the timely delivery of construction and renovation works to be done in line with the common premises initiatives. (c) The plan to obtain free-to-use land/buildings from host Governments could not be realized, as most do not honour the Basic Cooperation Agreements. 3. Common back office 180. UNICEF remains committed to the establishment of the common back office (CBO), participating in the processes of establishing CBOs in Kenya, Viet Nam, Tanzania and Brazil, and will lead service provisioning in Senegal and, jointly with UNOPS, Jordan. In Senegal, UNICEF was awarded both the Right of First Proposal for the CBO and the lead agency to deliver common services in the new United Nations House. This will enhance inter-agency collaboration, programmatic coherence and United Nations reputation with donors. 	
	 UNOPS, Jordan. In Senegal, UNICEF was awarded both the Right of First Proposal for the CBO and the lead agency to deliver common services in the new United Nations House. This will enhance inter-agency collaboration, programmatic coherence and United Nations reputation with donors. 181. The UNICEF Global Shared Services Centre also supports the process in these countries, lending its shared services expertise, where possible, to improve the value proposition of the CBO proposals. UNICEF is aware of the challenges related to establishing CBOs in different locations but remains committed to ensuing it opts in to all CBOs through consistent communication and negotiation with the recipients 	
	and service providers. 4. Global Shared Services	
	182. UNICEF also participates in Global Shared Services offered by other agencies	
	and signed the United Nations Fleet agreement last year to reduce the costs of its vehicle fleet and make it more sustainable. So far, UNICEF has 32 orders from 22 country offices for 116 vehicles, and expects operational efficiencies with the automation of numerous manual processes in fleet management.	

QCPR mandates (paras. 86–113)	Progress
	183. UNICEF also uses the United Nations Booking Hub in 212 locations across 78 country offices. At least 19 countries have signed on to the carpooling platform and driver booking hub, a key achievement of the mutual recognition principle.
	5. Mutual recognition
	184. UNICEF has developed and circulated guidance to offices on the use of the mutual recognition principle. It is currently applied in the setup of the common back-office initiative, where UNICEF is both a provider and recipient of services to other agencies. UNICEF is further incorporating the principle of mutual recognition in its policy framework. Some of the areas considered are human resources, supply, administration and collaboration through common premises management.
	185. UNICEF continuously applies the principle of mutual recognition, using the United Nations Humanitarian Booking Hub in 212 locations across 78 country offices. In addition, UNICEF signed the WFP and UNHCR-led United Nations Fleet agreement, a tangible United Nations Reform initiative providing support across the United Nations system for the 2030 Agenda for Sustainable Development. UNICEF is currently using it to lease vehicles in 22 countries.
	6. Reporting on efficiencies
	186. UNICEF has been delivering improved efficiencies through a variety of initiatives throughout 2023. The fourth annual UNICEF efficiency report for 2023 demonstrated efficiency savings from ongoing and new initiatives totalling about \$100.7 million.
	187. The efficiency savings include cost savings (equivalent to \$55.1 million) and time savings (equivalent to \$19.1 million) through internal initiatives to position the presence, resources and capacities of UNICEF headquarters optimally across teams, functions and geographical areas, and maximize financial and non-financial efficiencies to accelerate and sustain results for children. Other initiatives included the use of the United Nations Partner Portal, global network infrastructure modernization and the use of global long-term agreements. In addition, other efficiency savings include United Nations reform agenda efficiency savings (estimated at \$21.1 million).

Progress			
7. Results-based management			
188. In 2023, UNICEF endeavoured to enhance its foundational course on RRBM, aligning it with the Strategic Plan and the recently released country programme management package of guidance and handbooks. This updated course, which combines mandatory components for all staff with modules specifically tailored for country offices developing new country programmes, aims to deepen understanding of data analysis and utilization to design more robust, evidence-based programmes. Furthermore, it reinforces results-based management principles of accountability, continuous learning, and effectiveness, while emphasizing the centrality of child rights in all UNICEF endeavours.			
189. The integration of results-based and human rights-based approaches to programming has yielded successes, facilitating the development of outcome-based country programmes with the aim of achieving transformational impact for children.			
190. Throughout this process, due consideration has been given to Member States' recommendations, with a particular focus on enhancing alignment and complementarity between UNSDCF and UNICEF country programmes.			
E. Equal and fair distribution based on gender balance and geographic representation			
191. Overall gender parity within the UNICEF workforce continues to be stable compared with previous years. As of 31 December 2023, the organization was composed of 49.4 per cent women and 50.5 per cent men; 48.5 per cent of National Officers and 47.8 per cent of general service staff were women.			
192. In 2023, 58 per cent of UNICEF international professional staff were nationals from programme countries. Among senior staff (P-5 representatives and staff at the D-1 level and above), 48 per cent were women, while 49 per cent were from programme countries and 51 per cent from donor countries.			
193. Throughout 2023, UNICEF developed and launched a new approach to improve diversity in its workforce, in addition to gender and geographic diversity. Factors to be taken into consideration include age (generational diversity) and disability status (in line with its 7 per cent target for employees with disabilities by 2030, as articulated in the new Disability Inclusion Policy and Strategy).			

QCPR mandates (paras. 86–113)	Progress
	F. Protection from sexual exploitation, abuse and harassment
	194. Good progress is noted on a number of indicators related to efforts by UNICEF to prevent and address sexual exploitation and abuse. In 2023, progress was noted at country level, particularly in relation to partner capacity to prevent and respond to incidents of sexual exploitation and abuse and reach and accessibility of community-based reporting channels to raise complaints. Across the organization, as reflected in the global PSEA survey, staff demonstrated high understanding and awareness of obligations around PSEA. Robust processes and capacities are in place to assess and investigate alleged reports of sexual exploitation and abuse. Detailed reporting against 2023 results and remaining challenges will be included in the update on protection from sexual exploitation and abuse presented at the 2024 Executive Board annual session.
	195. The new UNICEF Policy on Safeguarding, dated 4 March 2024, defines safeguarding as inclusive of, but not limited to, ensuring protection from sexual exploitation and abuse. This reinforces the zero-tolerance policy from UNICEF towards sexual exploitation and abuse by clearly outlining prohibited actions and expected practices at all levels of the organization. The Policy will help advance work on PSEA and will help make stronger links between safeguarding practices and organizational culture.
	196. Efforts are being made to ensure that the UNICEF workforce is free from discrimination and exploitation and that there is a strong awareness and practice in relation to expected safeguarding practices. This means UNICEF works in ways that prevent and reduce the risk of harm to all persons as a result of their contact with UNICEF or the work of the organization.
	197. To strengthen response and assistance to survivors of sexual exploitation and abuse, UNICEF continued to provide training and technical support to partners to roll out the United Nations Victims' Assistance Protocol and survivor-centred approach. In 2023, 64 out of 129 country offices have put in place inter-agency procedures for safe and confidential referrals that meet the standards outlined in the United Nations Victims' Assistance Protocol, meaning that survivors of sexual exploitation and abuse more easily have access to relevant services and support.
	198. UNICEF continues to strengthen partnerships, focusing particularly on building partner capacity on protection against sexual exploitation and abuse. In 2023, 69 per cent, or 2,015, of the organization's 3,000 active CSO partners (international and local non-governmental organizations, community-based organizations and academic

QCPR mandates (paras. 86–113)	Progress
	institutions) were rated as having 'full' capacity; 25 per cent, or 729, were rated at 'medium' capacity, while only 4 per cent (119 organizations) were rated at 'low' capacity, with capacity gaps that still need to be addressed urgently.
	199. To strengthen Safeguarding practices with suppliers and vendors, UNICEF has included Safeguarding concerns (inclusive of PSEA) into integral Supply in Emergency Procedure and Guidance and is considering risk management methodologies that could be scaled up globally.
	200. UNICEF continues its efforts to prevent and respond to all forms of discrimination, as part of its overall efforts towards a more values-based organizational culture. The Culture and Diversity team in the Office of the Executive Director is leading, monitoring and coordinating all aspects related to organizational culture, including, in coordination with the Division of Human Resources, those aspects related to internal workplace issues of sexual harassment.
	201. UNICEF remains committed to monitoring progress on workplace culture through employee surveys. In the November 2023 Pulse Check on Workplace Culture, the organization observed a significant decrease in the proportion of UNICEF offices that met the organizational benchmark on psychological safety and trust, from 40 per cent to 18 per cent. Reasons behind the decline are difficult to assess with certainty; however, possible underlying factors may include the growing number of child rights crises globally in which the role of the United Nations and its neutrality are challenged/questioned, and restructuring exercises in several UNICEF offices due to funding shortfalls. The next Global Staff Survey will take place in 2024 and will provide a comprehensive dataset to check progress on key interventions agreed in 2022 action plans.

VI. Follow-up, monitoring and reporting

QCPR mandates (paras. 114–120)	Progress		
Reaffirms that all entities of the United	202. UNICEF systematically ensured and continued contributing to the system-wide		
Nations development system carrying out	coherent implementation of the QCPR mandates. The results framework of the		
operational activities for development should	Strategic Plan included a subset of QCPR indicators directly applicable to United		
continue to align their planning and activities []	Nations agencies, which was integrated into the integrated results and resources		
to take appropriate action [] for the full	framework in an approach harmonized with other United Nations agencies.		

QCPR mandates (paras. 114–120)	Progress
implementation of the present resolution (para. 116)	203. The MTR of the UNICEF Strategic Plan, 2022–2025 and annual report for 2023 of the Executive Director provides updates on Strategic Plan progress, including the indicators drawn from the QCPR and those shared with other United Nations entities to progressively achieve the full implementation of the resolution.

VII. Shared quadrennial comprehensive policy review indicators

QCPR indicator number ¹⁰ and operative paragraph	QCPR indicator	UNICEF Strategic Plan indicator number ¹¹	Correspondent UNICEF Strategic Plan indicator	2023 result	Data source
Leave No One Beh	ind, Human Rights, Gender Equality and Wo	men's Empowerm	ent		
1.4.13 (OP 12)	Percentage of UNDS entities that meet or exceed: i. All ii. 75% of the standards set out in the System-wide Action Plan on Gender Equality and the Empowerment of Women	H5.1	Percentage of United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women minimum standards met or exceeded (QCPR)	94%	UNICEF
1.4.19 (OP 12)	Percentage of UNDS entities that track and report on allocations and expenditures on gender equality using i. gender equality markers ii. financial targets	Н5.4	Percentage of expenditure on programming with a focus on gender equality: (a) total (QCPR)	11%	UNICEF
1.4.25 (OP 15)	 Percentage of UNDS entities that meet the green rating for Youth2030 performance on meaningful youth engagement, in the past year, as set out in the Youth2030 Scorecard: i. Policies and processes for meaningful youth engagement ii. Diversity of youth (groups) engaged iii. Meaningful youth engagement in Strategic Plan processes iv. Meaningful youth engagement in support to 	Н9.9	 UNICEF meets the green rating for Youth2030 performance on meaningful youth engagement, in the past year, as set out in the Youth2030 Scorecard: (a) Policies and processes for meaningful youth engagement (b) Diversity of youth (groups) engaged (c) Meaningful youth engagement in Strategic Plan processes (d) Meaningful youth engagement in support to 	N/A ¹²	UNICEF

¹⁰ According to the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) monitoring and reporting framework of 8 May 2023, https://ecosoc.un.org/sites/default/files/d7-files/files/documents/2023/sgr2023-qcpr-mf-8may2023.xlsx.

¹¹ United Nations, Economic and Social Council, Update of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025, 25 April 2022, www.unicef.org/executiveboard/media/10696/file/2022-11-Update_of_the_IRRF-Strategic_Plan_2022-2025-EN-ODS.pdf.

¹² There is no update on this indicator.

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QCPR indicator number ¹⁰ and operative paragraph	QCPR indicator	UNICEF Strategic Plan indicator number ¹¹	Correspondent UNICEF Strategic Plan indicator	2023 result	Data source
	Governments/intergovernmental processes v. Meaningful youth engagement in UN- led programmes, projects and campaigns		Governments/intergovernmenta l processes (e) Meaningful youth engagement in United Nations-led programmes, projects and campaign		
1.4.28 (OP 14)	Percentage of UNDS entities/UNCTs that have met or exceeded standards in at least 50% of the indicators of the relevant component of the United Nations Disability Inclusion Strategy accountability framework:	H9.10	Percentage of the relevant indicators from the United Nations Disability Inclusion Strategy accountability framework where UNICEF has met or exceeded the standard	88%	UNICEF
	i. UNDS entitiesii. UNCTs				
Climate, Environn	nent, Biodiversity				
2.3.3 (OP 29a)	Percentage of entities integrating environmental and social standards/safeguards to policies, projects and/or programmes	E3.6	Percentage of country offices applying:	25% ¹³	UNICEF
			(b) environmental and social standards in UNICEF programmes in line with UNICEF/United Nations standards (QCPR)		
Business Operatio	ns				
3.5.10 (OP 107)	Percentage of United Nations entity offices in Common Premises	E2.4	Percentage of UNICEF offices in United Nations common premises (QCPR) (Funding Compact)	54%	UNICEF
Human Resources	1	1	1	I	

¹³ UNICEF conducted rigorous quality assurance on the data for this indicator in 2023 and as a result, only countries with formal procedures and systems on environmental and social standards were included.

QCPR indicator number ¹⁰ and operative paragraph	QCPR indicator	UNICEF Strategic Plan indicator number ¹¹	Correspondent UNICEF Strategic Plan indicator	2023 result	Data source
3.6.7 (OP 111, 112) 3.6.8 (OP 111, 112) 3.6.9 (OP 111, 112)	Percentage of UNDS female staff among international professional staff: All international professional staff i. P-1 ii. P-2 iii. P-3 iv. P-4 v. P-5 Percentage of United Nations development system female staff among national staff i. All National Officers ii. National Officer-A iii. National Officer-B iv. National Officer-C v. National Officer-D vi. National Officer-E Percentage of United Nations development	E4.1	Percentage of female staff by level All IP staff: (a) P-1 (b) P-2 (c) P-3 (d) P-4 (e) P-5 (f) D1 and above All NO staff: (g) NO-A (h) NO-B (i) NO-C (j) NO-D (k) NO-E	72.2% 66.1% 51.9% 51.3% 48.1% 45.8% 55.6% 46.3% 47.6% 50.9% 0% ¹⁴	UNICEF
	system female staff among high-level posts: i. All high-level posts ainable Development Goals Financing				
3.7.9 (OP 35)	Percentage of programme country Governments receiving support from the UNDS on South-South or triangular cooperation (of those Governments that requested such support)	Н7.9	Percentage of country programmes undertaking activities in support of South-South or triangular cooperation (QCPR)	57%	UNICEF

QCPR indicator number ¹⁰ and operative paragraph	QCPR indicator	UNICEF Strategic Plan indicator number ¹¹	Correspondent UNICEF Strategic Plan indicator	2023 result	Data source
4.2.9 (OP 55)	Percentage of non-core resources channelled through inter-agency pooled funds: i. Development-related activities ii. Humanitarian assistance-related activities	E1.4	Percentage of UNICEF non-core resources received from inter- agency pooled funds (Funding Compact)	7%	UNICEF
Sources of Funding	g				
4.3.5 (OP 61)	Funding received from the private sector: i. Core ii. Non-core	E1.1	Total income (regular resources (RR), other resources-regular (ORR), other resources-emergency (ORE)) from: (b) private sector	\$2,068 million	UNICEF
Transparency and	Linking Funding to Results			-	
4.4.2 (OP 69)	Percentage of UNDS entities that are implementing all six data standards in the United Nations Financial Data Cube	Н3.8	Number of data standards being implemented from the United Nations Financial Data Cube (QCPR)	6	UNICEF
Pooled and Joint F	unding	I		1	
4.5.9 (OP 63)	Percentage of UNSDG entities with at least 15% of noncore development-related expenditures constituting part of a joint activity.	Н7.8	Percentage of development-related expenditures on joint activities (QCPR) (Funding Compact)	N/A ¹⁵	UNICEF

¹⁵ Reporting against this indicator is pending the development of commonly agreed milestones, targets and methodology by the Development Coordination Office.

QCPR indicator number ¹⁰ and operative paragraph	QCPR indicator	UNICEF Strategic Plan indicator number ¹¹	Correspondent UNICEF Strategic Plan indicator	2023 result	Data source
5.4.1 (OP 117)	Percentage of UNDS entities publishing data in accordance with the International Aid Transparency Initiative data standard	E3.9	International Aid Transparency Initiative publishing statistics score (QCPR) (Funding Compact)	99%	UNICEF
5.4.3 (OP 70)	Percentage of UNSDG entity evaluation offices engaging in: i. Joint evaluations ii. Independent system-wide evaluations	Н3.6	Number and percentage of: (a) joint evaluations; (b) independent system-wide evaluations in which UNICEF engaged (quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR)) (Funding Compact)	10 ¹⁶ 0 ¹⁷	UNICEF
5.4.4 (OP 70)	Percentage of entities of the UNDS authorized within disclosure provisions and policies that have made their corporate evaluations available on the United Nations Evaluation Group (UNEG) website	Н3.7	Number of UNICEF corporate evaluations available on the United Nations Evaluation Group website (QCPR) (Funding Compact)	13	UNICEF

 ¹⁶ Only a number of joint evaluations completed in 2023 were provided. The percentage value can only be ascertained once the entire portfolio of joint evaluations is determined.
 ¹⁷ In 2023, UNICEF continued to strengthen the evaluation function at all levels, including efforts to commission joint evaluations with other United Nations organizations at the country level.