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**For information**

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## United Nations Children's Fund

Executive Board

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Item 3 of the provisional agenda\*

### Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018–2021

#### I. Resources and expenses, 2019<sup>1</sup>

Table 1

**Top 20 resource partners for regular resources, 2019, by contributions received<sup>a</sup>**

(Millions of United States dollars)

<i>Resource partner<sup>b</sup></i>	<i>Regular resources</i>
1. Japan NC	118.1
2. United States of America	112.6
3. Republic of Korea NC	73.8
4. Germany	67.0
5. Spain NC	64.3
6. Sweden	63.1
7. United Kingdom of Great Britain and Northern Ireland	51.9
8. France NC	51.6
9. Norway	51.5
10. Germany NC	42.9
11. Sweden NC	41.6
12. Netherlands NC	39.4
13. Italy NC	39.2
14. Netherlands	36.7

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\* E/ICEF/2020/6.

<sup>1</sup> Financial information is unaudited.

<i>Resource partner<sup>b</sup></i>	<i>Regular resources</i>
15. United Kingdom NC	27.7
16. United States NC	21.2
17. Switzerland	20.3
18. Japan	19.4
19. Belgium	16.9
20. Belgium NC	15.5

*Abbreviation:* NC = National Committee for UNICEF.

<sup>a</sup> Contributions received in cash and in kind.

<sup>b</sup> Excluding private sector fundraising.

**Table 2**  
**Top 20 resource partners for thematic resources, 2019, by contributions received<sup>a</sup>**

(Millions of United States dollars)

<i>Resource partner</i>	<i>Thematic resources</i>
1. Norway	75.3
2. Sweden	44.1
3. Germany NC	36.0
4. Netherlands	28.6
5. Denmark	22.2
6. United States of America NC	20.6
7. United Kingdom of Great Britain and Northern Ireland NC	13.5
8. Norway NC	10.5
9. Japan NC	9.0
10. Republic of Korea NC	8.8
11. France NC	6.2
12. Spain NC	5.9
13. Sweden NC	5.9
14. Finland	5.9
15. Netherlands NC	5.8
16. Switzerland NC	5.6
17. Denmark NC	5.6
18. Luxembourg	3.6
19. Finland NC	3.6
20. Italy NC	2.8

*Abbreviation:* NC = National Committee for UNICEF.

<sup>a</sup> Contributions received in cash and in kind.

Table 3  
**Top 30 resource partners, 2019, by contributions received<sup>a</sup>**

(Millions of United States dollars)

<i>Resource partner</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
1. United States of America	112.6	89.3	540.8	742.8
2. United Kingdom of Great Britain and Northern Ireland	51.9	197.6	244.5	494.0
3. Germany	67.0	281.7	115.6	464.3
4. World Bank	-	384.3	13.6	397.9
5. European Commission	-	224.7	157.3	381.9
6. United States NC	21.2	241.8	36.1	299.2
7. Office for the Coordination of Humanitarian Affairs <sup>b</sup>	-	-	270.7	270.7
8. Norway	51.6	93.7	42.8	188.1
9. Sweden	63.1	75.1	48.4	186.6
10. Gavi, the Vaccine Alliance	-	159.5	-	159.5
11. Netherlands	36.7	102.0	20.8	159.5
12. Japan NC	118.1	18.5	8.6	145.2
13. Canada	12.0	79.1	39.9	131.0
14. Japan	19.4	25.5	66.0	110.9
15. Germany NC	42.9	27.6	30.3	100.8
16. United Nations Development Programme <sup>c</sup>	-	69.8	19.1	89.0
17. Republic of Korea NC	73.8	14.9	0.2	88.9
18. Spain NC	64.3	10.2	7.4	81.8
19. United Nations Development Group Joint Programmes	-	77.5	-	77.5
20. Saudi Arabia	1.1	1.8	66.2	69.1
21. France NC	51.6	11.2	5.0	67.8
22. United Kingdom NC	27.7	26.2	12.5	66.4
23. Sweden NC	41.6	11.3	8.5	61.4
24. United Arab Emirates	0.7	1.6	56.1	58.4
25. Netherlands NC	39.4	11.3	3.5	54.2
26. Global Partnership for Education	-	51.8	-	51.8
27. Denmark	8.7	22.7	14.5	45.9
28. Republic of Korea	3.8	30.0	10.0	43.8
29. Italy NC	39.2	2.1	2.2	43.6
30. Switzerland	20.3	11.1	12.1	43.5

*Abbreviation:* NC = National Committee for UNICEF.

*Note:* Due to rounding, totals may differ slightly from the sum of the rows.

<sup>a</sup> Contributions received in cash and in kind.

<sup>b</sup> Contributions received from the Office for the Coordination of Humanitarian Affairs include \$142.1 million related to the Central Emergency Response Fund and \$128.6 million related to other sources, including \$104.4 million of pass-through contributions from Saudi Arabia and the United Arab Emirates.

<sup>c</sup> Contributions received from the United Nations Development Programme include \$31 million related to joint programmes and One Fund.

**Table 4**  
**Top five resource partners for in-kind contributions, 2019**

(Millions of United States dollars)

<i>Resource partner</i>	<i>Contribution</i>
1. United States of America	43.0
2. Nutrition International	13.1
3. Hungary	2.9
4. Denmark	2.2
5. Brazil	1.8

**Table 5**  
**Multi-year regular resources revenue**

(Millions of United States dollars)

<i>Resource partner</i>	<i>Period</i>	<i>Revenue<sup>a</sup></i>				<i>Multi-year agreement<sup>b</sup></i>
		<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	
Sweden	4 years (2018–2021)	0.0	0.0	294.4	0.4	294.8
United Kingdom of Great Britain and Northern Ireland	3 years (2018–2020)	0.0	0.0	121.8	17.8	139.6
Netherlands	3 years (2019–2021)	0.0	0.0	0.0	110.3	110.3
Belgium	4 years (2017–2020)	0.0	71.8	-1.1	-0.8	69.9
Australia	5 years (2016–2020)	15.8	48.7	-3.0	-0.5	61.0
Switzerland	4 years (2018–2021)	0.0	0.0	60.7	0.0	60.7
Canada	4 years (2018–2021)	0.0	0.0	47.8	1.2	49.0
New Zealand	3 years (2019–2021)	0.0	0.0	0.0	12.1	12.1
Qatar	2 years (2019–2020)	0.0	0.0	8.0	0.0	8.0
<b>Grand total</b>		<b>15.8</b>	<b>120.5</b>	<b>528.5</b>	<b>140.5</b>	<b>805.4</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns.

<sup>a</sup> Revenue is recognized, for the most part, in the year the agreement is signed and amounts in other years represent revaluation due to exchange-rate fluctuations.

<sup>b</sup> Revenue data excludes write-downs.

**Table 6**  
**Direct programme expense by region and Goal Area, 2019**

(Millions of United States dollars)

<i>Region</i>	<i>Every child survives and thrives</i>	<i>Every child learns</i>	<i>Every child is protected from violence and exploitation</i>	<i>Every child lives in a safe and clean environment</i>	<i>Every child has an equitable chance in life</i>	<i>Total</i>
EAP	108.5	58.3	48.1	45.9	19.8	<b>280.5</b>
ECA	28.1	103.4	65.5	17.7	76.5	<b>291.2</b>
ESA	582.6	206.7	145.8	204.0	57.8	<b>1 196.8</b>
HQ	86.2	29.6	27.9	40.9	36.0	<b>220.6</b>
LAC	56.3	52.0	50.4	43.9	22.0	<b>224.6</b>
MENA	353.6	413.9	165.6	398.2	229.8	<b>1 561.1</b>
SA	343.7	123.8	71.7	126.4	20.3	<b>685.8</b>
WCA	593.7	195.7	133.1	232.1	34.9	<b>1 189.5</b>
<b>Total</b>	<b>2 152.7</b>	<b>1 183.4</b>	<b>708.0</b>	<b>1 108.9</b>	<b>497.1</b>	<b>5 650.1</b>

*Abbreviations:* Regional designations – EAP: East Asia and the Pacific; ECA: Europe and Central Asia; ESA: Eastern and Southern Africa; HQ: headquarters; LAC: Latin America and Caribbean; MENA: Middle East and North Africa; SA: South Asia; WCA: West and Central Africa.

*Note:* Due to rounding, totals may differ slightly from the sums of the columns and rows.

**Table 7**  
**Direct programme expense by Goal Area,<sup>a</sup> 2019**

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>	<i>Percentage of 2019 programme expense</i>	<i>Strategic Plan, 2018–2021 projected programme expense (percentage)</i>
Every child survives and thrives	379.1	1 149.0	624.5	<b>2 152.7</b>	38.1	40.0
Every child learns	165.4	533.2	484.7	<b>1 183.4</b>	20.9	20.0
Every child is protected from violence and exploitation	178.3	265.5	264.1	<b>708.0</b>	12.5	12.0
Every child lives in a safe and clean environment	175.4	391.8	541.8	<b>1 108.9</b>	19.6	19.4
Every child has an equitable chance in life	122.0	241.1	134.0	<b>497.1</b>	8.8	8.6
<b>Total (rounded)</b>	<b>1 020.3</b>	<b>2 580.6</b>	<b>2 049.2</b>	<b>5 650.1</b>	<b>100.0</b>	<b>100.0</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns and rows.

<sup>a</sup>In accordance with International Public Sector Accounting Standards, UNICEF reclassifies programme expense that is directly related to the construction of buildings, primarily schools, as an asset. Programme expense will be recorded in 2020 when the buildings have been completed and handed over to partners.

Table 8  
**Direct programme expense by Goal Area in sub-Saharan Africa, 2019**

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Every child survives and thrives	232.3	587.3	359.8	<b>1 179.3</b>
Every child learns	95.1	229.7	81.7	<b>406.5</b>
Every child is protected from violence and exploitation	91.3	106.3	82.3	<b>279.9</b>
Every child lives in a safe and clean environment	92.9	193.0	152.1	<b>438.0</b>
Every child has an equitable chance in life	50.2	38.5	4.2	<b>92.9</b>
<b>All Strategic Plan Goal Areas: sub-Saharan Africa</b>	<b>561.7</b>	<b>1 154.8</b>	<b>680.1</b>	<b>2 396.5</b>

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows.

Table 9  
**Direct programme expense by Goal Area in the least developed countries, 2019**

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Every child survives and thrives	219.3	574.9	460.2	<b>1 254.4</b>
Every child learns	95.6	234.0	154.8	<b>484.4</b>
Every child is protected from violence and exploitation	96.9	107.2	126.5	<b>330.6</b>
Every child lives in a safe and clean environment	108.0	224.1	325.9	<b>657.9</b>
Every child has an equitable chance in life	49.1	178.8	6.1	<b>234.0</b>
<b>All Strategic Plan Goal Areas: least developed countries</b>	<b>568.8</b>	<b>1 318.9</b>	<b>1 073.5</b>	<b>2 961.2</b>

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows.

Table 10  
**Direct programme expense by result area in each Goal Area, 2019**

(Millions of United States dollars)

<i>Result area</i>	<i>Expense</i>	<i>Percentage of Goal Area expense</i>
Maternal and newborn health	221.4	10
Immunization	560.5	26
Child health	531.1	25
Stunting	280.7	13

<i>Result area</i>	<i>Expense</i>	<i>Percentage of Goal Area expense</i>
Treatment of severe acute malnutrition	397.8	18
HIV treatment and care	32.7	2
HIV prevention	32.4	2
Early childhood development	71.8	3
Adolescent health and nutrition	24.3	1
<b>Total for Goal Area: Every child survives and thrives</b>	<b>2 152.7</b>	<b>100</b>
Education access	771.5	65
Learning outcomes	330.8	28
Skills development	81.1	7
<b>Total for Goal Area: Every child learns</b>	<b>1 183.4</b>	<b>100</b>
Prevention and response services for violence against children	593.5	84
Harmful practices (female genital mutilation and child marriage)	30.3	4
Access to justice	84.2	12
<b>Total for Goal Area: Every child is protected from violence and exploitation</b>	<b>708.0</b>	<b>100</b>
Water	678.6	61
Sanitation	313.2	28
Disaster risk reduction	61.1	6
Children in urban settings	32.4	3
Environmental sustainability	23.7	2
<b>Total for Goal Area: Every child lives in a safe and clean environment</b>	<b>1 108.9</b>	<b>100</b>
Child poverty	60.0	12
Social protection	356.7	72
Adolescent empowerment	63.8	13
Gender	9.3	2
Disability	7.3	1
<b>Total for Goal Area: Every child has an equitable chance in life</b>	<b>497.1</b>	<b>100</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns.

Table 11  
**Thematic funding expense, 2019**

(Millions of United States dollars)

<i>Thematic fund pools</i>	<i>Expense</i>
Humanitarian action	119.4
Education	106.5
Water, sanitation and hygiene	44.6
Child protection	26.9
Nutrition	18.1
Health	15.2
HIV and AIDS	10.4
Social protection, inclusion and governance	7.3
Gender equality	0.6
Safe and clean environment	0.3
<b>Total</b>	<b>349.4</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns.



## II. Resources and links to the UNICEF Strategic Plan, 2018–2021<sup>2</sup>

Table 12

### Integrated Results and Resources Framework by Goal Area, 2018–2021<sup>a</sup>

(Millions of United States dollars)

Goals	Original 2018–2021				Revised 2018–2021				Expenses 2018–2019			
	Other resources				Other resources				Other resources			
	Regular resources	Programmes	Cost recovery	Total resources	Regular resources	Programmes	Cost recovery	Total resources	Regular resources	Programmes	Cost recovery	Total resources
<b>Programmes</b>	<b>4 360.0</b>	<b>15 917.3</b>	<b>-</b>	<b>20 277.3</b>	<b>3 987.2</b>	<b>18 322.2</b>	<b>-</b>	<b>22 309.4</b>	<b>1 969.4</b>	<b>9 075.2</b>	<b>-</b>	<b>11 044.6</b>
Every child survives and thrives	1 744.0	6 366.9	-	8 110.9	1 594.9	7 328.9	-	8 923.8	732.0	3 526.4	-	4 258.4
Every child learns	872.0	3 183.5	-	4 055.5	797.4	3 664.4	-	4 461.9	315.2	2 060.3	-	2 375.5
Every child is protected from violence and exploitation	523.2	1 910.1	-	2 433.3	478.5	2 198.7	-	2 677.1	350.6	1 015.6	-	1 366.2
Every child lives in a safe and clean environment	845.8	3 088.0	-	3 933.8	773.5	3 554.5	-	4 328.0	346.8	1 773.6	-	2 120.4
Every child has an equitable chance in life	375.0	1 368.9	-	1 743.9	342.9	1 575.7	-	1 918.6	224.9	699.2	-	924.2
<b>Organizational effectiveness and efficiency</b>												
Higher-quality programmes through results-based management	589.0	133.0	-	721.9	586.2	104.4	-	690.6	277.2	38.7	-	315.9

<sup>2</sup> Extensive data on the Integrated Results and Resources Framework are presented in the accompanying data companion and scorecard.

Goals	Original 2018–2021				Revised 2018–2021				Expenses 2018–2019			
	Other resources			Total resources	Other resources			Total resources	Other resources			Total resources
	Regular resources	Programmes	Cost recovery		Regular resources	Programmes	Cost recovery		Regular resources	Programmes	Cost recovery	
Improved management of financial and human resources in pursuit of results	459.9	6.4	1 138.0	1 604.3	376.1	6.6	1 244.2	1 626.9	182.5	3.2	579.4	765.1
Coordination of the United Nations development system	23.3	25.9	-	49.3	35.1	23.0	-	58.0	15.2	2.0	-	17.2
<b>Special purpose</b>												
Capital investments	23.0	-	57.0	80.0	27.1	-	52.9	80.0	19.7	-	32.6	52.3
Private sector fundraising	725.1	273.0	-	998.2	637.3	202.6	-	839.9	331.2	82.8	-	414.0
Other, including procurement services	240.0	-	-	240.0	311.5	-	-	311.5	145.5	-	-	145.5
<b>Total resources</b>	<b>6 420.3</b>	<b>16 355.6</b>	<b>1 195.0</b>	<b>23 971.0</b>	<b>5 960.5</b>	<b>18 658.7</b>	<b>1 297.0</b>	<b>25 916.2</b>	<b>2 940.7</b>	<b>9 201.9</b>	<b>612.0</b>	<b>12 754.5</b>

Note: Due to rounding, totals may differ slightly from the sums of the columns and rows.

<sup>a</sup> Data for the programmes cost category are reported on an expense basis; data for the organizational effectiveness and efficiency and special-purpose cost categories are reported on a modified cash basis.

Table 13  
**Integrated Resource Plan, 2018–2021<sup>a</sup>**

(Millions of United States dollars)

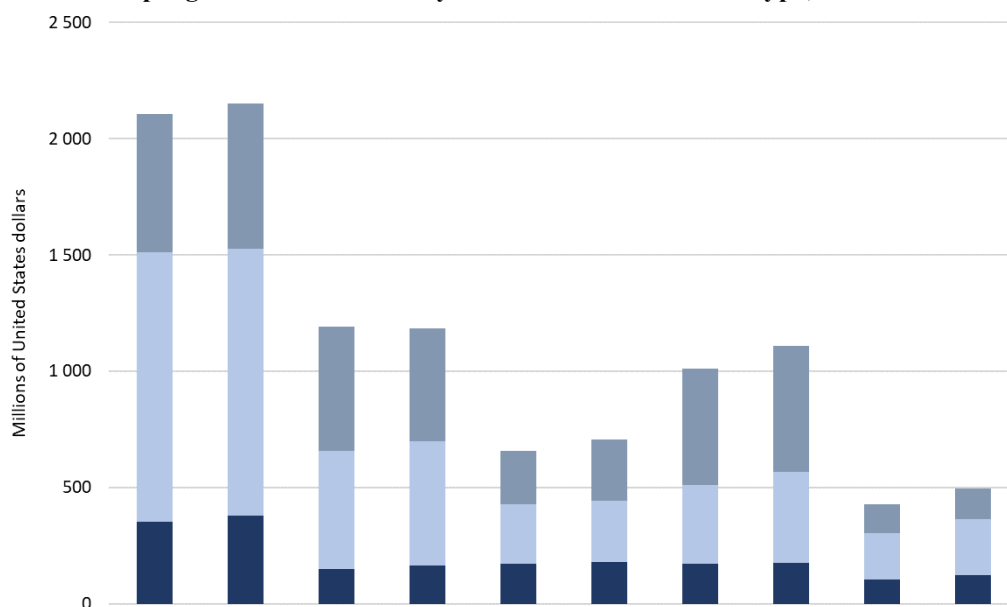
	<i>Approved 2018–2021</i>							<i>Revised 2018–2021</i>						
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
			<i>Cost recovery</i>							<i>Cost recovery</i>				
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
<b>1. Resources available</b>														
Opening balance	562.3		1 235.9	-	1 798.2		727.0	636.7	-	1 372.6	-	2 009.2		1 085.9
Income														
Contributions	5 801.9		16 512.5	-	22 314.4		-	4 947.5	-	19 178.7	-	24 126.2		-
Other income and reimbursements	500.0		-	-	500.0		-	707.5	-	-	-	707.5		-
Total income	6 301.9		16 512.5	-	22 814.4		-	5 655.0	-	19 178.7	-	24 833.7		-
Tax reimbursement adjustment	(80.0)		-	-	(80.0)		-	(80.0)	-	-	-	(80.0)		-
Trust fund receipts			-	-	-		7 148.0		-	-	-	-		6 637.2
<b>Total available</b>	<b>6 784.1</b>		<b>17 748.4</b>	<b>-</b>	<b>24 532.6</b>		<b>7 875.0</b>	<b>6 211.7</b>		<b>20 551.2</b>	<b>-</b>	<b>26 762.9</b>		<b>7 723.1</b>
<b>2. Use of resources</b>														
A. Development														
A.1 Programmes	4 360.0	67.9	15 917.3		20 277.3	84.6	7 116.0	3 987.2	66.9	18 322.2		22 309.4	86.1	6 827.9
Country programmes	4 140.0	64.5	15 107.1		19 247.1	80.3		3 743.7	62.8	17 392.1		21 135.8	81.6	
Global programme	220.0	3.4	810.2		1 030.2	4.3		243.5	4.1	930.1		1 173.6	4.5	
A.2 Development effectiveness	589.0	9.2	133.0	-	721.9	3.0		586.2	9.8	104.4		690.6	2.7	-
Subtotal: Development	4 949.0	77.1	16 050.3	-	20 999.3	87.6	7 116.0	4 573.4	76.7	18 426.6		23 000.0	88.7	6 827.9

	<i>Approved 2018–2021</i>							<i>Revised 2018–2021</i>						
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
			<i>Cost recovery</i>							<i>Cost recovery</i>				
	<i>Programmes</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>
B. United Nations Development Coordination	23.3	0.4	25.9	-	49.3	0.2	-	35.1	0.6	23.0		58.0	0.2	-
C. Management	459.9	7.2	6.4	1 138.0	1 604.3	6.7	-	376.1	6.3	6.6	1 244.2	1 626.9	6.3	-
D. Special purpose														
D.1 Capital investments	23.0	0.4		57.0	80.0	0.3	-	27.1	0.5		52.9	80.0	0.3	-
D.2 Private fundraising and partnerships, direct/investment costs	725.1	11.3	273.0	-	998.2	4.2	-	637.3	10.7	202.6		839.9	3.2	-
D.3 Other	240.0	3.7		-	240.0	1.0	-	311.5	5.2			311.5	1.2	-
Subtotal: Special purpose	988.1	15.4	273.0	57.0	1 318.2	5.5	-	975.9	16.4	202.6	52.9	1 231.4	4.8	-
<b>Total institutional budget (A.2 + B + C + D.1)</b>	<b>1 095.2</b>	<b>17.1</b>	<b>165.3</b>	<b>1 195.0</b>	<b>2 455.5</b>	<b>10.2</b>	<b>-</b>	<b>1 024.5</b>	<b>17.2</b>	<b>134.0</b>	<b>1 297.0</b>	<b>2 455.5</b>	<b>9.5</b>	<b>-</b>
<b>Integrated budget (A + B + C + D)</b>	<b>6 420.3</b>	<b>100.0</b>	<b>16 355.6</b>	<b>1 195.0</b>	<b>23 971.0</b>	<b>100.0</b>	<b>7 116.0</b>	<b>5 960.5</b>	<b>100</b>	<b>18 658.7</b>	<b>1 297.0</b>	<b>25 916.2</b>	<b>100</b>	<b>6 827.9</b>
<b>3. Closing balance of resources</b>	<b>363.8</b>	<b>-</b>	<b>197.8</b>	<b>-</b>	<b>561.6</b>	<b>-</b>	<b>759.0</b>	<b>251.2</b>	<b>-</b>	<b>595.5</b>	<b>-</b>	<b>846.7</b>	<b>-</b>	<b>895.2</b>

Note: Due to rounding, totals may differ slightly from the sum of the columns.

<sup>a</sup> Data included in this table are reported on a budgetary income and expenditure, or modified cash, basis to illustrate resources available and the use of those resources.

Figure I  
Direct programme assistance by Goal Area and resource type, 2018 and 2019



	<i>Every child survives and thrives</i>		<i>Every child learns</i>		<i>Every child is protected from violence and exploitation</i>		<i>Every child lives in a safe and clean environment</i>		<i>Every child has an equitable chance in life</i>		<i>Total (rounded)</i>	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Regular resources	353	379	150	165	172	178	171	175	103	122	949	1 020
Other resources (regular)	1 160	1 149	509	533	255	266	341	392	201	241	2 466	2 581
Other resources (emergency)	593	625	534	485	231	264	499	542	123	134	1 980	2 049
<b>Total</b>	<b>2 106</b>	<b>2 153</b>	<b>1 192</b>	<b>1 183</b>	<b>658</b>	<b>708</b>	<b>1 011</b>	<b>1 109</b>	<b>427</b>	<b>497</b>	<b>5 395</b>	<b>5 650</b>

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows; data as of 2 April 2020.

Table 14  
Cost-recovery waivers, 2019

(United States dollars)

Donor	Country programme	Type of waiver	Value to which waiver applied	Impact of waiver	Rationale for issuing waiver
Government of Kazakhstan (through UN-Women) <sup>a</sup>	Kazakhstan	Reduction from 8% to 5%	241 260	6 383	In line with a decision of the UN-Women Executive Board, the participating agencies agreed to apply a 5 per cent cost recovery rate.
United Nations-African Union Hybrid	Sudan	Total exemption of cost recovery	155 169	10 861	The exemption was applied to the portion of the contribution (\$155,169) that was

<i>Donor</i>	<i>Country programme</i>	<i>Type of waiver</i>	<i>Value to which waiver applied</i>	<i>Impact of waiver</i>	<i>Rationale for issuing waiver</i>
Operation In Darfur (UNAMID)		on the general operating expense of the project			earmarked for operating expenses. Levying a cost recovery on this would have resulted in a double charge.
UNAMID	Sudan	Total exemption of cost recovery on the general operating expense of the project	119 032	8 332	The exemption was applied to the portion of the contribution (\$119,032) that was earmarked for operating expenses. Levying a cost recovery on this would have resulted in a double charge.
United Nations Office for Project Services (Secondary donor is the World Bank)	Zimbabwe	Cost recovery from 8% to 5%	13 006 120	344 077	A donor condition stipulated that the funds be classified as held on behalf of Zimbabwe. Thus, the standard rate of 5 per cent applied to programme country donors is applicable and can be used without a waiver.
World Bank	Yemen	Cost recovery from 8% to 2%	100 000 000	5 446 623	UNICEF agreed to a sliding rate scale, and this tranche falls into the 2 per cent category.
World Bank	Yemen	Cost recovery from 8% to 3%	134 760 000	6 057 174	UNICEF agreed to a sliding rate scale, and this tranche falls into the 3 per cent category.
World Bank	South Sudan	Cost recovery from 8% to 5%	68 000 000	1 798 942	UNICEF agreed to 5 per cent cost-recovery rate in the contribution agreement with the World Bank.
World Bank-administered trust fund-Global Financing Facility (GFF)	Multiple	Reduction from 8% to 7%	25 000 000	216 338	GFF project donors (Laerdal Foundation and Government of Norway) stipulate a cap on total cost recovery and specifically on implementing agencies (UNICEF) of 7 per cent.

*Note:* The table excludes the waiver for a crypto contribution received during the year. The decision memo DEC/OED/2019/0096 was approved by the Executive Director on 10 August 2019 for a one-time 1,000 Bitcoin (BTC) and 10,000 Ethereum (ETH) waiver (cost-recovery waiver of 8% = 80BTC and 800ETH).

<sup>a</sup> United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women).