



Economic and Social Council

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United Nations Children's Fund

Executive Board

Compendium of decisions adopted by the Executive Board at its first regular session of 2026

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First regular session, 10–13 February 2026

2026/1

Update on the UN80 Initiative and implementation by UNICEF

The Executive Board

1. *Takes note* of the update by UNICEF on the UN80 Initiative and its implementation;
2. *Recalls* General Assembly resolutions [48/162](#), [50/227](#), [79/318](#) and [80/155](#), and reaffirms the responsibility of the Executive Board to provide intergovernmental support to and oversight of UNICEF;
3. *Decides* to include an item on the UN80 Initiative, for decision, on the agenda of the annual session and second regular session of the Executive Board in 2026, and, in this regard, requests UNICEF to continue to provide informal briefings ahead of the Board sessions on its implementation of the UN80 Initiative, including on the humanitarian track that supports the Humanitarian Reset;
4. *Recalls* the United Nations development system reform mandated by General Assembly resolution [72/279](#), and requests UNICEF, in collaboration with other United Nations development system entities, to accelerate progress towards the full implementation of the United Nations development system reform that contributes to the UN80 Initiative.

*First regular session
12 February 2026*

2026/2

Update on UNICEF efforts to address racism and racial discrimination

The Executive Board

1. *Takes note* of the update provided on UNICEF efforts to address racism and racial discrimination ([E/ICEF/2026/6](#));
2. *Notes* the efforts by UNICEF to implement the entity-specific and system-wide recommendations in the Joint Inspection Unit note titled Review of measures and mechanisms for addressing racism and racial discrimination in the United Nations system organizations: managing for achieving organizational effectiveness ([JIU/NOTE/2022/1/Rev.1](#)), and requests UNICEF to continue to implement the recommendations and take concrete efforts in this regard, including at country level and through enhanced cooperation through formal inter-agency coordination;
3. *Requests* UNICEF to take measures to prevent all forms of racial discrimination in recruitment, retention and leadership development, including in the context of relocation and proposed structural reforms, and at country levels, and to further explore initiatives, such as partnerships with regional institutions and internship, fellowship and young professionals programmes;
4. *Also requests* UNICEF to strengthen the equal distribution of opportunities in human resources management for all personnel, including in management and leadership positions, as well as when considering the impact of structural reforms and staff reductions undertaken within the organization;
5. *Further requests* UNICEF to include in future reports on addressing racism and racial discrimination, information on geographical distribution of international

staff and personnel, especially in leadership and management positions in the organization;

6. *Calls upon* UNICEF to ensure the provision of dedicated resources to address racism and racial discrimination, in line with recommendation 3 in the Joint Inspection Unit note;

7. *Acknowledges* the work undertaken by UNICEF with regard to training and capacity-building programmes, in accordance with recommendation 2 in the Joint Inspection Unit note, and encourages UNICEF to continue to expand the roll-out of these programmes throughout the organization;

8. *Decides* to include an item on addressing racism and racial discrimination, for decision, on the agenda of the first regular session of 2027, and requests UNICEF to continue to submit a separate report detailing all actions taken in this regard, including on metrics to measure progress, to ensure that the issue receives sufficient visibility.

*First regular session
12 February 2026*

2026/3

Evaluation of UNICEF work in early childhood development and early childhood education, 2018–2023, and management response

The Executive Board

1. *Takes note* of the Evaluation of UNICEF work in early childhood development and early childhood education, 2018–2023, its summary (E/ICEF/2026/3) and its management response (E/ICEF/2026/4);

2. *Encourages* UNICEF to accelerate the implementation of the evaluation's recommendations and to further strengthen the integration of early childhood development in line with national priorities as a priority within the implementation of the UNICEF Strategic Plan, 2026–2029, including through clearer operational guidance;

3. *Notes* that measuring the progress and impact of early childhood development interventions is constrained by insufficient data availability, and calls upon UNICEF to establish more robust systems to systematically track and report its programme expenditures related to early childhood development.

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2026/4

Plan for global evaluations, 2026–2029

The Executive Board

1. *Endorses* the Plan for global evaluations, 2026–2029 (E/ICEF/2026/5);

2. *Recalls* its decision 2025/14 and requests the UNICEF Evaluation Office to continue to present its costed annual workplans to the Executive Board at the first regular session, with a particular focus on the funding situation and the status of implementation of the evaluation commitments under the Plan for global evaluations;

3. *Encourages* UNICEF to expand the use of rigorous impact evaluations in the period up to 2029, particularly in thematic areas where new approaches have potential for scaling up or where existing impact evidence on approaches is lacking;

4. *Reaffirms* the important role of evaluation for learning, accountability and oversight, and calls upon UNICEF management to meet its policy commitments, as set out in the 2023 Revised evaluation policy of UNICEF ([E/ICEF/2023/27](#) and [E/ICEF/2023/27/Corr.1](#)), by ensuring adequate and predictable resources for the implementation of the Plan for global evaluations, 2026–2029.

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2026/5

Progress on the consideration of the review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women by the Joint Inspection Unit

The Executive Board

1. *Recalls* its decision 2024/15 to participate in a joint working group to consider the report of the Joint Inspection Unit titled Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women ([JIU/REP/2023/7](#)), with the participation of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);

2. *Also recalls* that, in its decision 2024/15, the Executive Board requested the joint working group to provide regular updates to the participating Boards, as necessary, starting after the first regular session of 2025;

3. *Welcomes* the update of the joint working group on the Joint Inspection Unit review presented at the first regular session of 2026;

4. *Recalls* its decision 2025/22 and reiterates the requests contained therein;

5. *Requests* the joint working group to continue to deliver on its mandate and to elaborate and share by the annual session of 2026 preliminary elements of proposals for the implementation of the Joint Inspection Unit recommendations, and to submit a report, including concrete proposals and, as appropriate, elements of a draft decision by the Executive Boards, for the independent consideration of the participating Executive Boards at the second regular sessions of 2026.

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12 February 2026*

2026/6

UNICEF financial report and audited financial statements for the year ended 31 December 2024 and report of the Board of Auditors, and management response

The Executive Board

1. *Welcomes* the unqualified audit opinion for 2024 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2024 ([A/80/5/Add.3](#)) as well as the management response ([E/ICEF/2026/AB/L.2](#));

2. *Also welcomes* the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and calls upon UNICEF to take action on the recommendations pending implementation;

3. *Recalls* its decisions 2020/6, paragraph 5, 2021/4, paragraph 3, 2023/4, paragraph 4, 2024/4, paragraph 3, and 2025/6, paragraph 3, and requests UNICEF to ensure timely implementation of the recommendations related to the management of implementing partners;

4. *Encourages* UNICEF to continue to roll out the Last Mile Supply Monitoring solution, based on the lessons learned from the pilot;

5. *Requests* UNICEF to provide to the Executive Board a detailed breakdown of the total net assets for the years 2022–2024, and projections for 2025 and the years ahead, through an informal briefing before the annual session of 2026.

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12 February 2026*

2026/7

Private Fundraising and Partnerships: 2026 workplan and proposed budget

The Executive Board

1. *Notes* the high, medium and low revenue scenarios for 2026, as shown in table 3 of document [E/ICEF/2026/AB/L.1](#);

2. *Approves* a budget for special-purpose activities of \$148.0 million from core resources for results, comprising \$85.0 million for investment funds and \$63.0 million for other private sector fundraising costs, and the establishment of an other-resources ceiling of \$70.0 million based on the medium scenario in table 3 of document [E/ICEF/2026/AB/L.1](#);

3. *Authorizes* UNICEF:

(a) To redeploy resources between the various core resources for results budget lines (as detailed in paragraph 2, above), up to a maximum of 10 per cent of the amounts approved;

(b) To decrease or increase expenditures up to the levels indicated in columns I and III of table 3 of document [E/ICEF/2026/AB/L.1](#), should the apparent revenue from fundraising decrease or increase to the levels indicated in columns I and III;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2026 approved workplan;

4. *Approves* an interim one-month allocation for January 2027 of \$14.8 million (or 10 per cent of the 2026 special-purpose regular resources allocation of \$148.0 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2027;

5. *Encourages* the Executive Director to identify and respond to opportunities in new markets, should they arise between Executive Board sessions, and to notify the Board accordingly via informal briefings.

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12 February 2026*

**Decisions adopted by the Executive Board at the first regular session of 2026
under agenda items 4 (a): Country programme documents and 4 (b):
Extensions of ongoing country programmes**

2026/8

Country programme documents

The Executive Board approved, in accordance with its decision 2014/1, the country programme documents, including aggregate indicative budgets, for Argentina, Cuba, Georgia, Malaysia, Mexico, Somalia, South Africa and the Sudan ([E/ICEF/2026/P/L.1–E/ICEF/2026/P/L.8](#)).

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11 February 2026*

2026/9

Extensions of ongoing country programmes

1. The Executive Board took note of the 10-month extension of the country programme for Eswatini, following a two-month extension, and of the first one-year extension of the country programme for Kenya, both of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2026/P/L.9/Rev.1](#).

2. The Executive Board approved the 10-month extension of the Gulf Area subregional programme, following a two-year extension and a two-month extension, as presented in table 2 of document [E/ICEF/2026/P/L.9/Rev.1](#).

*First regular session
11 February 2026*