UNICEF STRATEGIC PLAN: updated financial estimates, 2026–2029

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Key Messages

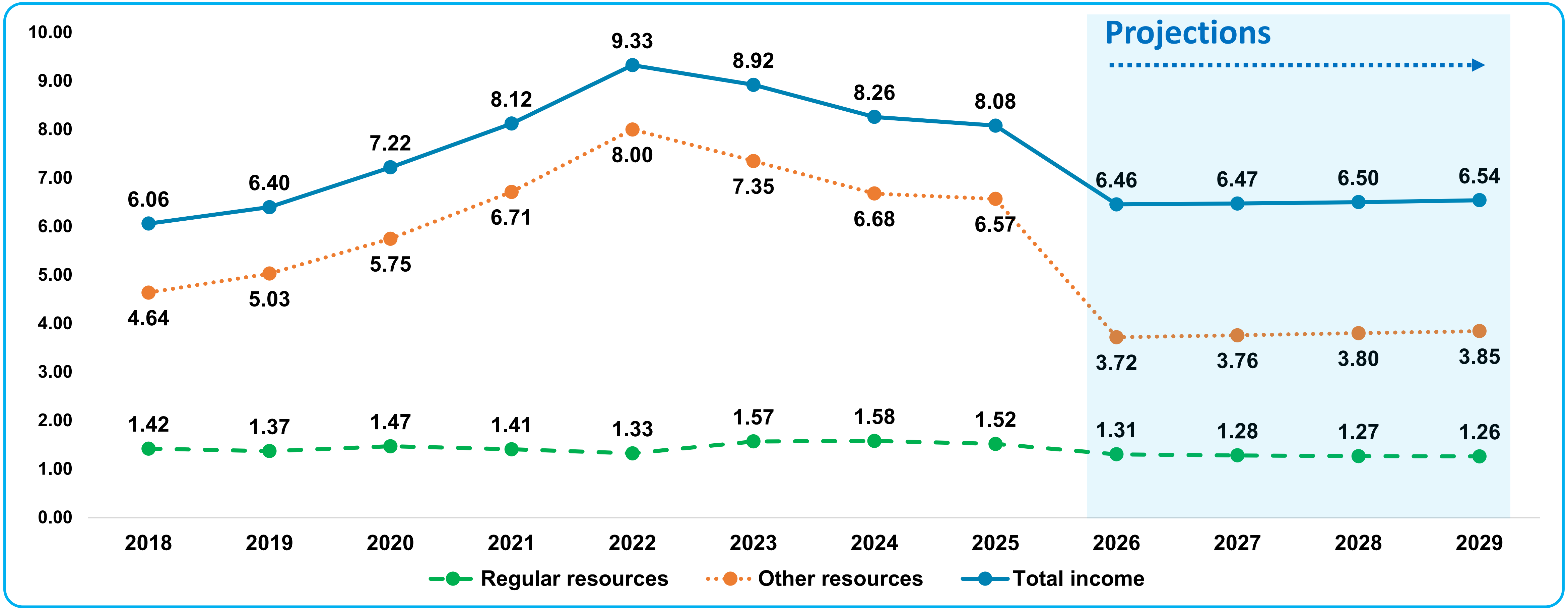
UNICEF has adopted a **conservative financial outlook for 2026 – 2029** in response to emerging global and socio-economic conditions.

Total income for **2026 is projected at $6.46 billion**, representing a **20 per cent decline** compared with 2025 actual income. Income levels are expected to remain **flat at lower level in 2027 and 2028** and to **increase marginally by 1 per cent in 2029.**

Regular resources provide the flexible funding needed to reach the most vulnerable children and respond to evolving needs. **The proposed increase in the minimum annual allocation from $850,000 to $1.1 million** covers only part of the cumulative inflation since 2013 and will help preserves programme viability.

UNICEF regularly monitors income projections and planned expenditure and will make the adjustments to expenditure plans if required, while keeping the Executive Board informed.

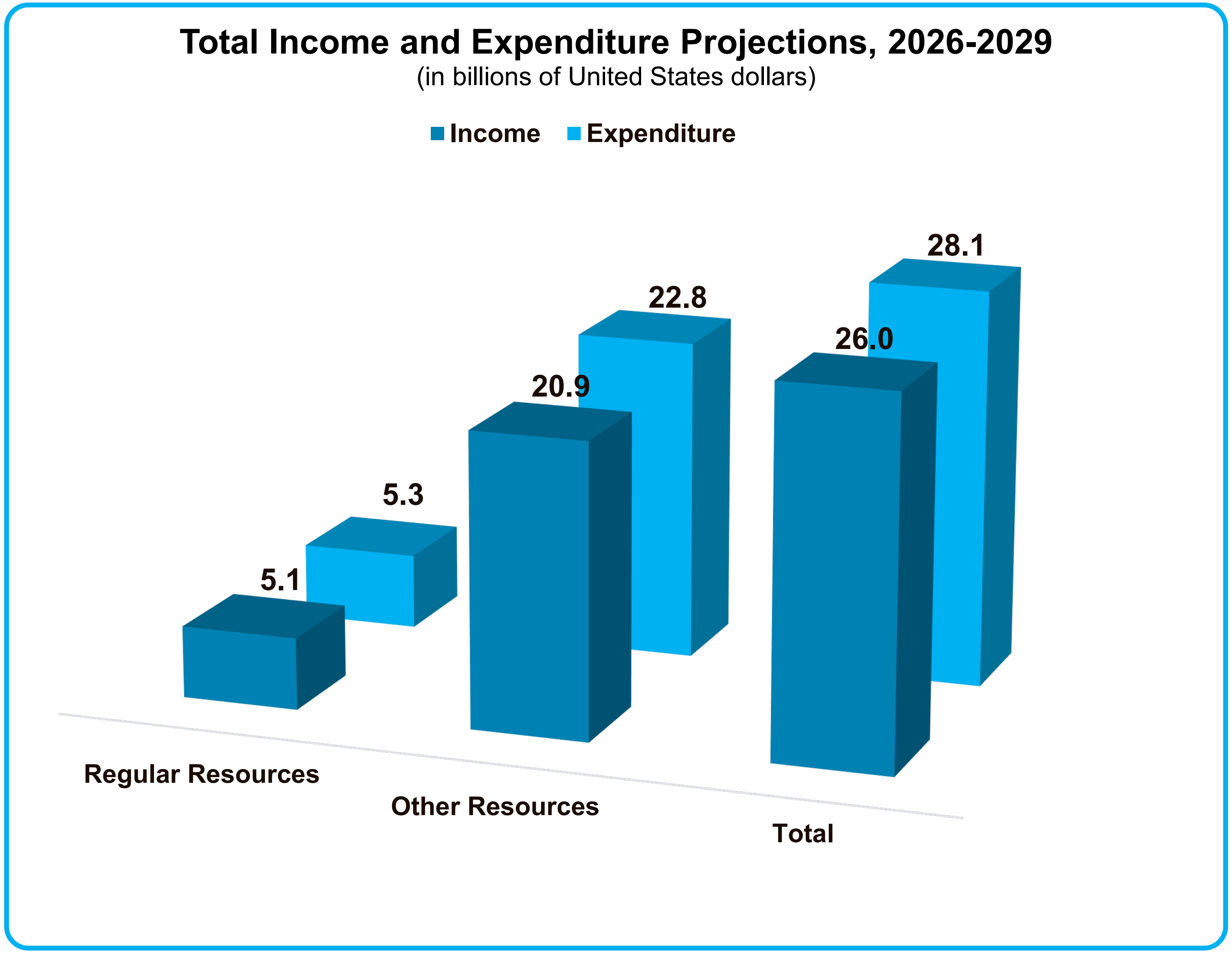
Income trend 2018-2029 *(in billions of USD)*



Total income: Increased from **$6.06bn in 2018 to a peak of $9.33bn in 2022**, before declining to **$8.08bn in 2025**. Income is projected to decline by **20% from the 2025 actual to $6.46bn in 2026**, remaining broadly flat at lower level of around **$6.5bn through 2029**.

Regular resources: Remained broadly stable during 2018–2025, reaching **$1.58bn in 2024** and declining to **$1.52bn in 2025**. Regular Resources are projected to **gradually decline from $1.31bn in 2026 to $1.26bn by 2029** highlighting continued pressure on UNICEF flexible core funding.

Projected income and expenditures: updated financial estimates 2026-2029

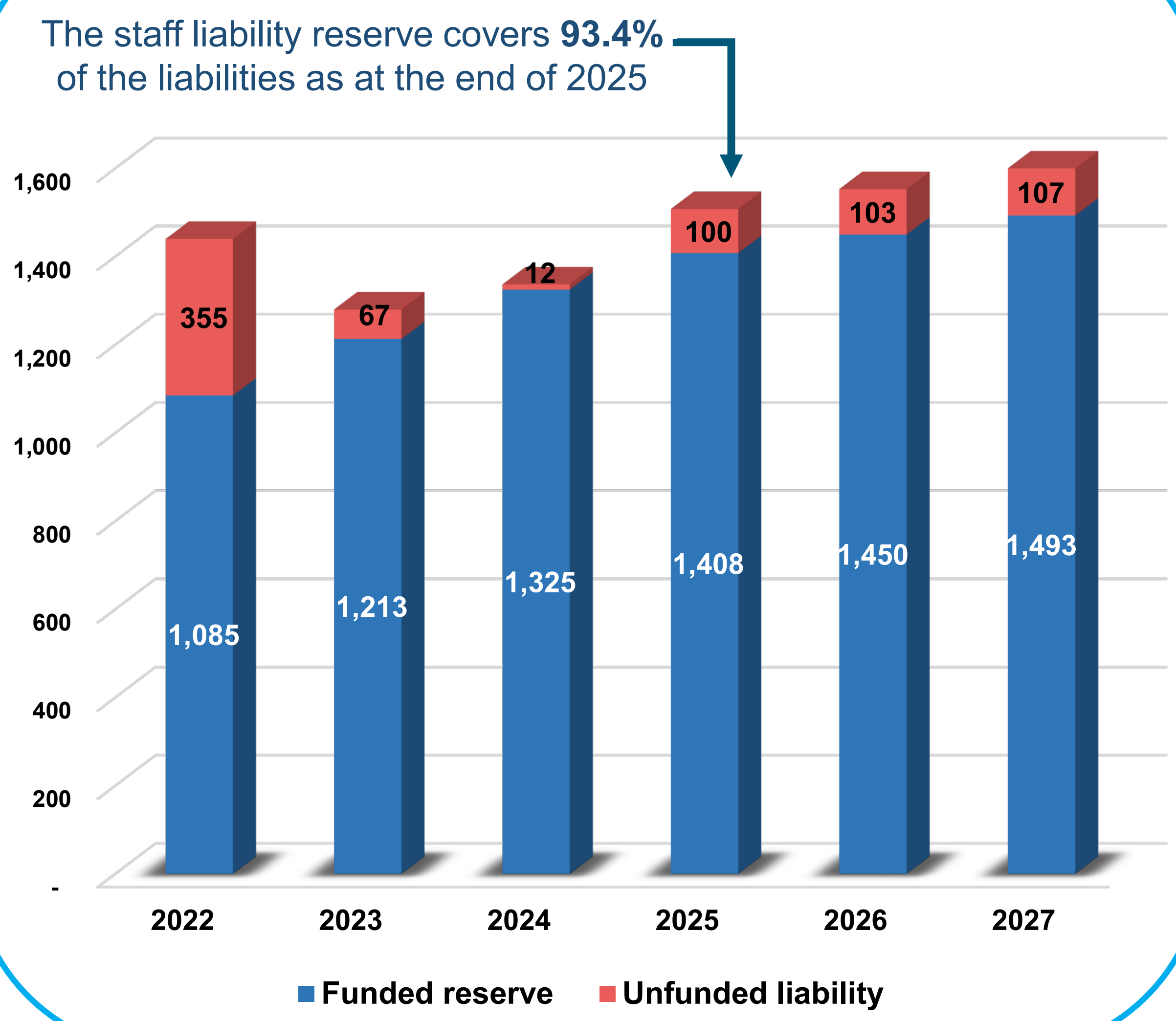


2026-2029 overall income and expenditure projections:

- The difference between the projected total income of **$26.0 billion** and projected expenditure of **$28.1 billion** will be financed from **balances accumulated in prior years**, when actual income exceeded planned levels. As a result, both regular resources and other resources fund balances are projected to decline gradually over the planning period.
- UNICEF **regularly reviews its income and expenditure projections** and, in accordance with Executive Board decision 2020/22, **will maintain prudent liquidity levels in regular resources** throughout the Strategic Plan period.

Progress on funding staff liabilities

In millions of United States dollars



- UNICEF maintains a **robust funding strategy to ensure adequate reserves for employee benefits liabilities,** supported by regular actuarial valuations and prudent financial management.
- At the end of 2025, **reserves reached $1.41 billion, covering 93.4% of actuarially measured liabilities**—well above the 80% funding target established for 2025.
- UNICEF will continue to **monitor** liabilities, **adjust the funding strategy** as needed, and **provide annual updates to the Executive Board** to ensure long-term financial sustainability.

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Strengthening Country Programme Delivery through Regular Resources

Proposed Increase in the Minimum Annual Country Programme Allocation

- **Regular resources provide the flexible funding needed to reach the most vulnerable children, strengthen national systems and respond rapidly to emerging needs.**
- Country programme allocations continue to be determined through the Executive Board-approved allocation system, ensuring resources are directed according to needs.
- The proposed **increase in the minimum annual allocation from $850,000 to $1.1 million** covers only part of the cumulative inflation since the last adjustment in 2013 and helps preserve the viability of country programmes.
- The adjustment will strengthen UNICEF's ability to sustain essential programme delivery, particularly in smaller and high-need country offices.

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Proposed Executive Board decisions for the second regular session related to the financial estimates 2026-2029

Financial Estimates 2026–2029

- Approve the integrated resources framework of planned financial estimates for the period 2026–2029.

Preparation of programme expenditure submissions

- Approve the preparation of country programme expenditure submissions to the Executive Board of up to $1.50 billion from regular resources in 2027, subject to the availability of resources and the continued validity of these planned financial estimates.

Increase in minimum annual allocation of regular resources

- Approve an increase in the minimum annual allocation of regular resources for each country programme from $850,000 as set forth in Executive Board decision 2013/20, to $1.1 million, starting in 2027.

Funding of Staff Liabilities

- Request UNICEF to continue to provide annual updates to the Executive Board on the progress of funding its reserves for staff liabilities.

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Thank you