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United Nations Children's Fund Executive Board

Compendium of decisions adopted by the Executive Board in 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.

*First regular session
12 February 2026*

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.

*First regular session
12 February 2026*

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.

*First regular session
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.

*First regular session
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.

*First regular session
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](#)).

*First regular session
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*

Annual session, 16–19 June 2026

2026/10

Annual report for 2025 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the Annual report for 2025 of the Executive Director of UNICEF, as well as the Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the Report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the Description of independent oversight functions/bodies in UNICEF; and the data companion and scorecard;

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

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

4. *Recalls* its decisions 2025/8, paragraphs 4 and 5, and 2025/23, paragraph 11, and requests UNICEF to submit an information note on the Future Focus Initiative in advance of the informal briefing to the Executive Board ahead of the second regular session of 2026 that includes, among other things, an update on changes to the organization's staffing structure, an updated organizational chart, as well as

information on how UNICEF is engaging with staff and the Global Staff Association during this organizational change process, the financial implications of the Initiative, the management of risks related to the Initiative, lessons learned and any further steps to be taken in the implementation of the Initiative.

*Annual session
19 June 2026*

2026/11

Annual report on UNICEF humanitarian action

The Executive Board

1. *Takes note* of the Annual report on UNICEF humanitarian action ([E/ICEF/2026/13](#));
2. *Emphasizes* the importance of promoting a seamless transition from emergency relief to development assistance, and encourages UNICEF to further enhance collaboration, including with multilateral development banks and local partners, to build long-term resilience for children;
3. *Encourages* UNICEF to continue its active engagement in the Humanitarian Reset, and requests UNICEF to continue to provide information to the Executive Board on this engagement as part of its updates and reporting on humanitarian action;
4. *Notes* the importance of the centrality of protection in humanitarian action, and encourages UNICEF to continue to integrate protection considerations across its programme cycles, in full respect of humanitarian principles and in accordance with the United Nations guiding principles for humanitarian assistance;
5. *Recalls* its decision 2024/7, and encourages UNICEF to continue to advance its work on localization, and requests UNICEF to continue to report to the Executive Board on the results achieved in that regard as part of its updates and reporting on humanitarian action.

*Annual session
19 June 2026*

2026/12

Update on protection from sexual exploitation and abuse

The Executive Board

1. *Takes note* of the Update on protection from sexual exploitation and abuse ([E/ICEF/2026/15](#));
2. *Encourages* UNICEF management to ensure dedicated, adequate and sustainable staffing, expertise and funding to prevent and respond to sexual exploitation and abuse and sexual harassment;
3. *Requests* the continued commitment and support of UNICEF leadership to strengthen the efforts of UNICEF to ensure a victim-/survivor-centred, effective approach to the prevention and elimination of, and response to, sexual exploitation and abuse and sexual harassment, and to foster an inclusive and respectful organizational culture in which all personnel are empowered and encouraged to report sexual exploitation and abuse and sexual harassment and are protected against retaliation, as part of wider efforts to strengthen a coherent system-wide approach;

4. *Encourages* UNICEF to continue to improve the quality and consistency of assistance for victims/survivors of sexual exploitation and abuse, and to make efforts to conclude outstanding investigations;

5. *Requests* UNICEF to continue to increase the effectiveness and efficiency of prevention, protection, awareness-raising and response efforts through inter-agency and system-wide collaboration, including by conducting joint assessments, building the capacity of implementing partners, and engaging jointly with communities where appropriate, and to further strengthen oversight and accountability mechanisms that reinforce institutional integrity and public confidence;

6. *Recalls* paragraphs 8 and 9 of its decision 2023/10, requests UNICEF to continue the use of the United Nations ClearCheck 2.0 database and to pilot the Misconduct Disclosure Scheme, with a view to improving vetting and reducing the risk of hiring perpetrators of sexual exploitation and abuse and sexual harassment, and also requests UNICEF to update the Executive Board at the annual session on the launch of the pilot and on how the organization is advancing the Scheme's implementation, and to encourage wider adoption of the Scheme by other United Nations entities.

*Annual session
19 June 2026*

2026/13

Update on organizational culture and diversity

The Executive Board

1. *Takes note* of the Update on organizational culture and diversity (E/ICEF/2026/16/Rev.1) provided by UNICEF;

2. *Emphasizes* that a collaborative, inclusive, ethical, diverse and empowering organizational culture serves as a critical enabler for maximizing the programmatic impact of UNICEF on the ground as the organization implements the UNICEF Strategic Plan, 2026–2029;

3. *Requests* UNICEF, with firm commitment and support from leadership, to prioritize staff well-being, including psychological safety and trust; monitor the impact of organizational change processes on staff well-being; develop management approaches that could improve the results and mitigate related risks; and share results with the Executive Board as part of this agenda item at the annual session of 2027;

4. *Also requests* UNICEF to actively engage the Global Staff Association in ongoing and future organizational change processes, including the Future Focus Initiative;

5. *Further requests* UNICEF, in the context of the implementation of the Future Focus Initiative, to make efforts to maintain the integrity of its operations at both headquarters and duty stations organization-wide, and to continue to implement actions aimed at supporting its workforce across the organization, including through the implementation of the Staff Support Strategy; the post-Future Focus Initiative Global Staff Survey Action Plans; the Pulse Check survey on workplace culture; and the Organizational Culture Pathway under the Future Focus Initiative;

6. *Encourages* UNICEF to conduct a Global Staff Survey and to include results and data from the Survey, as well as results and data from the Pulse Check surveys and from the independent evaluation of human resources management, in its

update to the Executive Board on this agenda item, starting at the annual session of 2027;

7. *Recalls* its decision 2024/10, paragraph 8, in which the Executive Board invited the Office of the Ombudsman for United Nations Funds and Programmes to present its annual report at the annual session of the Executive Board as part of this agenda item, and requests that this be reflected in the session agenda and that the report be published on the Executive Board website in a timely manner under this agenda item;

8. *Requests* UNICEF, as part of its annual update on this agenda item to the Executive Board, to provide more information on persistent challenges and on the effectiveness of measures taken to address them;

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

10. *Urges* UNICEF to prioritize efficiency and “delivering as one” by promoting a culture that advances inter-agency collaboration at all levels, particularly at leadership and management levels;

11. *Encourages* UNICEF to explore measures aimed at strengthening the recruitment, development and retention of young professionals, including through internship, fellowship and talent pipeline programmes, in order to support succession planning, while improving geographical representation and gender balance;

12. *Welcomes* progress made in disability inclusion and requests UNICEF to continue to implement measures to improve accessibility, reasonable accommodation, and the recruitment, retention and career progression of persons with disabilities.

*Annual session
19 June 2026*

2026/14

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

The Executive Board

1. *Welcomes* the update provided by UNICEF on implementation efforts on the repositioning of the United Nations development system;

2. *Takes note* of the progress made by UNICEF in implementing the United Nations development system reform checklist, submitted alongside the respective update and, recalling paragraph 2 of its decision 2025/13, reiterates its request to UNICEF to address the remaining areas of uneven progress;

3. *Encourages* UNICEF to use the findings of the System-wide evaluation on progress towards a “new generation of United Nations country teams” (SWEO/2025/001), and requests UNICEF to provide the Executive Board, at the annual session of 2027, further explanation of the rationale for partial acceptance of sub-recommendation 1.2 and of what steps UNICEF has taken to enhance the sharing of workplanning and resource mobilization information with resident coordinators and United Nations country teams and to integrate reform-related accountabilities to reduce duplication and promote more substantive alignment;

4. *Recalls* its decision 2025/13, paragraph 5, reiterates its request to UNICEF to intensify its efforts to contribute to system-wide and inter-agency efficiencies, including through expanding the use of global shared services, common back offices

and common premises, prioritizing the most cost-effective and resource-efficient efforts, and requests UNICEF to provide an update, within existing reporting, on the challenges that UNICEF faces to implement these efforts, particularly at the country level;

5. *Welcomes* the alignment of the UNICEF Strategic Plan, 2026–2029 with the quadrennial comprehensive policy review of operational activities for development of the United Nations system, and the inclusion of common and complementary indicators in the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2026–2029, and requests UNICEF to continue to work with other United Nations entities to increase joint programming and strengthen coherence across the United Nations system;

6. *Recalls* its decisions 2022/16, 2023/15, 2024/11 and 2025/13, and requests UNICEF to take further steps to ensure that its country programme documents are aligned with national development policies and priorities and the specific needs of programme countries, and are derived from the United Nations Sustainable Development Cooperation Frameworks or their equivalent, including by (a) sharing with the Executive Board the written confirmation from resident coordinators of alignment of the draft country programme documents and (b) informing the resident coordinators in a timely manner of new programmes and financial agreements signed to implement the country programme documents, in line with the Management and Accountability Framework.

*Annual session
19 June 2026*

2026/15

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. *Notes with appreciation* the efforts by UNICEF on the UN80 Initiative, acknowledging in particular the added pressure on already stretched resources that these efforts entail;

3. *Encourages* UNICEF to continue to positively engage in and actively contribute to the UN80 Initiative, with a view to increasing system-wide coherence, efficiency, effectiveness and impact of the United Nations, including at country level, while continuing to deliver on its mandate;

4. *Recalls* General Assembly resolutions [79/318](#) and [80/155](#), and reaffirms the central role of Member States in the reform process, which should be inclusive, evidence-based and transparent; affirms the role of the Executive Board in the reform process as it relates to UNICEF; and calls upon UNICEF to actively and regularly engage with members and observers of the Executive Board in this regard;

5. *Also recalls* its decision 2026/1, and requests UNICEF to provide an information note and an informal briefing on its engagement across the UN80 Initiative, ahead of the second regular session of 2026;

6. *Requests* UNICEF to provide, within the information note requested in paragraph 5 of this decision, information and analysis on the impact of reforms at the country, regional and programmatic levels, including operational implementation and delivery, country office configuration in each region and technical capacities.

*Annual session
19 June 2026*

2026/16**Annual report for 2025 on the evaluation function in UNICEF, and management response***The Executive Board*

1. *Takes note* of the Annual report for 2025 on the evaluation function in UNICEF ([E/ICEF/2026/17](#)) and its management response ([E/ICEF/2026/18](#));
2. *Recalls* the Revised evaluation policy of UNICEF ([E/ICEF/2023/27](#)), and reiterates the importance of the full independence of the evaluation function and its direct access to the Executive Board;
3. *Also recalls* the provisions of the revised evaluation policy concerning consultation with the Executive Board and the UNICEF Audit Advisory Committee on the appointment and termination of the Director of Evaluation, and emphasizes the importance of full adherence to these provisions in order to safeguard the independence, credibility and integrity of the evaluation function;
4. *Requests* UNICEF to present to the Executive Board, at its second regular session of 2026, a proposal outlining the modalities for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the heads of independent oversight functions, including the timing, format and scope of such consultation, with due regard to confidentiality, independence and established oversight practices;
5. *Also requests* UNICEF to organize an informal briefing for the Executive Board, ahead of the second regular session of 2026, to present preliminary proposals regarding consultation modalities with the Executive Board on the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions;
6. *Reaffirms* that an independent and adequately resourced evaluation function is essential to supporting the oversight responsibilities and evidence-based decision-making of the Executive Board;
7. *Encourages* UNICEF to conduct a timely and independent evaluation of the Future Focus Initiative, and to share the evaluation with the Executive Board.

*Annual session
19 June 2026*

2026/17**Report of the Ethics Office of UNICEF for 2025, and management response***The Executive Board*

1. *Takes note* of the Report of the Ethics Office of UNICEF for 2025 ([E/ICEF/2026/21](#)) and its management response ([E/ICEF/2026/22](#));
2. *Welcomes* the progress made by the Ethics Office in promoting and strengthening the ethical culture of UNICEF;
3. *Reiterates* the importance of the full independence of the Ethics Office and its direct access to the Executive Board, and encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the Office;

4. *Requests* UNICEF, as noted in decision 2026/16, to present to the Executive Board, at its second regular session of 2026, a proposal outlining the modalities for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the heads of independent oversight functions, including the timing, format and scope of such consultation, with due regard to confidentiality, independence and established oversight practices;

5. *Also requests* UNICEF, as noted in decision 2026/16, to organize an informal briefing for the Executive Board, ahead of the second regular session of 2026, to present preliminary proposals regarding consultation modalities with the Executive Board on the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions.

*Annual session
19 June 2026*

2026/18

UNICEF Office of Internal Audit and Investigations 2025 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2025 annual report to the Executive Board ([E/ICEF/2026/AB/L.3](#)), its addenda ([E/ICEF/2026/AB/L.3/Add.1](#) and [E/ICEF/2026/AB/L.3/Add.2](#)) and its management response ([E/ICEF/2026/AB/L.4](#)), including the overall opinion on the adequacy and effectiveness of the organization's governance, risk management and control framework, while drawing attention to the increasing concentration of audit findings, in particular oversight and monitoring, the high proportion of country offices requiring major improvement, and persistent control weaknesses in key risk areas;

2. *Also takes note* of the UNICEF Audit Advisory Committee 2025 annual report to the Executive Board;

3. *Further takes note* of the progress made in implementing the recommendations of the UNICEF Office of Internal Audit and Investigations, calls upon UNICEF to ensure the full and timely implementation of all audit recommendations, and encourages strengthened efforts in fraud risk management, particularly in high-risk operating environments;

4. *Reiterates* the importance of the full independence of the UNICEF Office of Internal Audit and Investigations and its direct access to the Executive Board, and encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the Office;

5. *Recalls* its decisions 2022/21 and 2023/13 concerning the independence of the UNICEF Office of Internal Audit and Investigations, as well as the recommendations contained in the self-assessment of the independence of the Office set out in the Review of the functions of the UNICEF Office of Internal Audit and Investigations ([E/ICEF/2022/26](#));

6. *Also recalls* the recommendation contained in paragraph 27 (b) of the document [E/ICEF/2022/26](#), and requests UNICEF to revise the Charter of the Office of Internal Audit and Investigations to include provisions for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the Director of the Office of Internal Audit and Investigations, and to present the revised Charter to the Executive Board in an item for decision at its second regular session of 2026;

7. *Requests* UNICEF, as noted in decision 2026/16, to present to the Executive Board, at its second regular session of 2026, a proposal outlining the modalities for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the heads of independent oversight functions, including the timing, format and scope of such consultation, with due regard to confidentiality, independence and established oversight practices;

8. *Also requests* UNICEF, as noted in decision 2026/16, to organize an informal briefing for the Executive Board, ahead of the second regular session of 2026, to present preliminary proposals regarding consultation modalities with the Executive Board on the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions;

9. *Further requests* UNICEF to review the activities of the Vendor Review Committee and Implementing Partner Review Board to identify any improvements needed and to ensure that appropriate and timely action is taken on all documented incidents of misconduct or non-compliance, as discussed in the UNICEF Office of Internal Audit and Investigations 2025 annual report, and to update the Executive Board on these efforts as part of the management response to the Office of Internal Audit and Investigations annual report at the annual session of 2027;

10. *Requests* UNICEF to organize a closed informal briefing of the Executive Board with the UNICEF Audit Advisory Committee ahead of the annual session of 2027.

*Annual session
19 June 2026*

2026/19

Annual report on the risk profile of UNICEF

The Executive Board

1. *Takes note* of the Annual report on the risk profile of UNICEF ([E/ICEF/2026/23](#));

2. *Encourages* UNICEF to undertake a systematic self-assessment of the level of maturity of its system for enterprise risk management against the United Nations Reference Maturity Model for Risk Management developed by the United Nations High-level Committee on Management, and to present the outcome to the Executive Board in the Annual report on the risk profile of UNICEF in 2027;

3. *Requests* UNICEF to expedite its efforts to implement remaining audit recommendations related to enterprise risk management to ensure that it meets the organization's institutional readiness needs;

4. *Encourages* UNICEF management to ensure the sustainable and adequate funding of the office of the Chief Risk Officer.

*Annual session
19 June 2026*

2026/20

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 in which the Executive Board decided to participate in a joint working group to consider the Joint Inspection Unit report 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 the same decision, the Executive Board requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session of 2025;
3. *Welcomes* the update and interim report of the joint working group on the Joint Inspection Unit review presented at the annual session of 2026;
4. *Recalls* its decisions 2025/22 and 2026/5, and reiterates the requests contained therein;
5. *Agrees* to review the proposals of the joint working group for the implementation of the Joint Inspection Unit recommendations contained in the interim report, and takes note of the possibility for Executive Board members and observers to provide feedback in writing to the joint working group by 1 July 2026;
6. *Requests* the UNICEF secretariat, in collaboration with the secretariats of the participating Executive Boards, to schedule a joint informal briefing no later than mid-July 2026, wherein the joint working group and the participating Executive Boards can discuss the proposals for the implementation of the Joint Inspection Unit recommendations contained in the interim report;
7. *Reiterates* its request to the joint working group to submit elements of a draft decision for the independent consideration of the participating Executive Boards at their respective second regular sessions of 2026.

*Annual session
19 June 2026*

2026/21

Private Fundraising and Partnerships: financial report for the year ended 31 December 2025

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: Financial report for the year ended 31 December 2025 ([E/ICEF/2026/AB/L.5](#));
2. *Also takes note* that the revenue figures presented in this report are subject to external audit and that the non-financial results are indicative.

*Annual session
19 June 2026*

Decision adopted by the Executive Board at the annual session of 2026 under agenda item 6: Extensions of ongoing country programmes

2026/22

Extensions of ongoing country programmes

The Executive Board approved the one-year extension of the country programme for Lebanon, following a one-year extension; and the one-year extension of the country programme for South Sudan, following a one-year extension, as presented in document [E/ICEF/2026/P/L.10](#).

*Annual session
17 June 2026*

Second regular session, 1–4 September 2026

2026/23

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

The Executive Board

1. *Takes note* of the Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025 ([E/ICEF/2026/27](#)), and recalls the Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025 ([E/ICEF/2025/31](#)) presented to the Executive Board in 2025;

2. *Notes* the importance of sufficient and predictable regular (core) and other quality resources, including multi-year, flexible thematic and pooled funding, linked to intended and demonstrated results, as these are critical for UNICEF to deliver on its mandate and achieve the results of its Strategic Plan, 2026–2029;

3. *Encourages* UNICEF to continue its engagement with Member States, including through the annual structured dialogue on financing, on prioritizing contributions to regular resources in support of the UNICEF Strategic Plan, 2026–2029, and on shifting from highly earmarked to more predictable and flexible funding, in line with the funding compact, while noting its voluntary nature;

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

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

6. *Recalls* its decisions 2024/25 and 2025/20, in which it requested UNICEF, in collaboration with the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), to include information on challenges that hinder the full implementation of the joint cost-recovery policy in subsequent joint harmonized reports, and notes the updates provided in this regard;

7. *Also recalls* its decisions 2024/25 and 2025/20, reaffirms the criticality of ensuring the recovery of all direct and indirect costs to programmes and projects in line with the Executive Board-approved joint cost-recovery policy, and encourages UNICEF to continue to engage with Member States and other contributing partners

to support its consistent application, and to ensure that regular resources do not subsidize activities financed from non-core resources.

*Second regular session
3 September 2026*

2026/24

Update on the UN80 Initiative and implementation by UNICEF

The Executive Board

1. *Welcomes* the update and information note provided by UNICEF on the UN80 Initiative and its implementation;
2. *Notes with appreciation* the efforts by UNICEF on the UN80 Initiative, acknowledging in particular the added pressure on already stretched resources that these efforts entail;
3. *Encourages* UNICEF to continue to positively engage in and actively contribute to the UN80 Initiative, with a view to increasing system-wide coherence, efficiency, effectiveness and impact of the United Nations, including at country level, while continuing to deliver on its mandate;
4. *Recalls* General Assembly resolutions [79/318](#) and [80/155](#), and reaffirms the central role of Member States in the reform process, which should be inclusive, evidence-based and transparent; affirms the role of the Executive Board in the reform process as it relates to UNICEF; and calls upon UNICEF to actively and regularly engage with members and observers of the Executive Board in this regard;
5. *Decides* to include an item on the UN80 Initiative, as an oral update for information, on the agenda of the first regular session of 2027 and, on the agenda of the annual session of 2027, as part of the for-decision agenda item titled Update on implementation efforts on the repositioning of the United Nations development system;
6. *Requests* UNICEF to provide the Executive Board with the slide deck for the oral update, which should include a general update on its engagement across the UN80 Initiative, at least two weeks before the first regular session of 2027;
7. *Also requests* UNICEF to include updates on UN80 work packages and related humanitarian reforms in the information note on implementation efforts on the repositioning of the United Nations development system and in the relevant oral updates under that agenda item ahead of and during the annual session of 2027;
8. *Further requests* UNICEF, ahead of the first regular session and the second regular session of 2027, to provide an informal thematic briefing to update the Executive Board on progress across specific UN80 work packages to be identified and selected by UNICEF in consultation with the Bureau;
9. *Requests* UNICEF, in its updates on UN80, to provide analysis on the impact of reforms at country, regional and global levels and on emerging risks and resource implications, taking into account the different contexts and capacities of programme countries;
10. *Takes note* of progress towards establishment of the UN System Data Commons, co-led by the Executive Director of UNICEF, and encourages UNICEF to continue to contribute to and use the platform to strengthen UNICEF evidence-based decision-making, and monitoring and comprehensive analysis of humanitarian and development challenges;

*Second regular session
3 September 2026*

2026/25

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, by which it decided to participate in a joint working group to consider the Joint Inspection Unit report 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 the same decision, the Executive Board requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session of 2025;
3. *Further recalls* its decisions 2025/22, 2026/5 and 2026/20, and reiterates the requests contained therein;
4. *Welcomes* the revised interim report of the joint working group on the Joint Inspection Unit review presented at the second regular session of 2026;
5. *Takes note* of the joint informal briefing held in July 2026, which provided an opportunity for the joint working group and the participating Executive Boards to discuss the proposals for the implementation of the recommendations contained in [JIU/REP/2023/7](#);
6. *Decides* to continue its consideration of the proposals for the implementation of the Joint Inspection Unit recommendations, taking into account the independent consideration of the matter by the participating Executive Boards;
7. *Requests* the joint working group to continue its work at least until the second regular session of 2027, in accordance with the revised interim report and its annexes, in consultation with the relevant actors and key implementers, where necessary;
8. *Also requests* the joint working group to consult UNICEF management, as appropriate, and seek their inputs on the more complex recommendations that require further analysis;
9. *Further requests* the joint working group to present, at the first regular session of 2027, an update on its work, including further proposals for the implementation of more complex open Joint Inspection Unit recommendations, with a view to enabling their clear and effective implementation.

*Second regular session
3 September 2026*

2026/26**Revised Charter of the UNICEF Office of Internal Audit and Investigations***The Executive Board*

1. *Welcomes* the revised Charter of the UNICEF Office of Internal Audit and Investigations ([E/ICEF/2026/AB/L.7](#));

2. *Also welcomes* the Proposal outlining the modalities for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions ([E/ICEF/2026/29](#)) developed in response to Executive Board decisions 2026/16, 2026/17 and 2026/18, and requests UNICEF to apply the modalities in future consultations with the Executive Board on the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions.

*Second regular session
3 September 2026*

2026/27**UNICEF Strategic Plan: updated financial estimates, 2026–2029***The Executive Board*

1. *Takes note* of the planned financial estimates for the period 2026–2029, as contained in document [E/ICEF/2026/AB/L.6](#), as a flexible framework for supporting UNICEF programmes;

2. *Approves* the integrated resources framework of planned financial estimates for the period 2026–2029, and the preparation of country programme expenditure submissions to the Executive Board in 2027, covering the full duration of the respective country programmes, with cumulative regular resources allocations of up to \$1.50 billion, subject to the availability of resources and the continued validity of these planned financial estimates;

3. *Also approves* an increase in the minimum annual allocation of regular resources for each country programme from \$850,000, as set forth in its decision 2013/20, to \$1,100,000, starting in 2027, while noting that the overall amount of regular resources available for allocation will continue to be determined by UNICEF based on available funding;

4. *Requests* UNICEF to review, every four years in advance of each new Strategic Plan cycle, whether the level of the minimum annual allocation of regular resources for country programmes, and whether the allocation of regular resources to multi-country programmes and the area programme, remain adequate, and to report its findings to the Executive Board;

5. *Also requests* UNICEF to continue to provide annual updates to the Executive Board on the progress of funding its reserves for staff liabilities;

6. *Welcomes* the information note on the Future Focus Initiative provided by UNICEF, as requested in paragraph 4 of its decision 2026/10;

7. *Decides* to include an agenda item on the Future Focus Initiative, for decision, at the first regular session of 2027, and requests UNICEF to provide to the Executive Board the results of the After-Action Review, including an ex-post financial assessment, as well as a management response, ahead of that session;

8. *Requests* UNICEF to provide to the Executive Board, following the second regular session of 2026, an updated organizational chart that specifies, for each

headquarters division, office and other major organizational unit, its primary geographic location(s) and any significant outposted functions, and the name and title of the respective head.

*Second regular session
3 September 2026*

Decisions adopted by the Executive Board at the second regular session of 2026 under agenda items 4 (a): Country programme documents; 4 (b): Extensions of ongoing country programmes; and 4 (c): Global and Regional Programme document, 2026–2029

2026/28

Country programme documents

The Executive Board approved on a no-objection basis, and in accordance with its decision 2014/1, the country programme documents, including aggregate indicative budgets, for Albania, Botswana, Burkina Faso, Cameroon, Chad, Eritrea, Eswatini, Guatemala, Lao People's Democratic Republic, Mali, Mozambique, Tajikistan, Thailand, Viet Nam, Uruguay and Zimbabwe, and the multi-country programme document, including an aggregate indicative budget, for the English- and Dutch-speaking Caribbean countries ([E/ICEF/2026/P/L.11–E/ICEF/2026/P/L.27](#)).

*Second regular session
2 September 2026*

2026/29

Extensions of ongoing country programmes

1. The Executive Board took note of first two-month extensions of the country programmes for Chile, the Comoros, Ecuador, El Salvador, Honduras, Maldives and Peru; and the first one-year extensions of the country programmes for Bangladesh, Benin, Guinea-Bissau, Togo and Venezuela (Bolivarian Republic of), all of which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2026/P/L.28/Rev.1](#).

2. The Executive Board approved the two-month extensions of the country programmes for Panama and Tunisia, both following one-year extensions; the two-month extensions of the country programmes for the Syrian Arab Republic and Yemen, both following two consecutive one-year extensions; the two-month extension of the country programme for the Congo, following a two-year extension; the additional one-year extension of the country programme for Libya, following a previous one-year extension; and the additional one-year extension of the country programme for Myanmar, following four consecutive one-year extensions, all of which are presented in table 2 of document [E/ICEF/2026/P/L.28/Rev.1](#).

*Second regular session
2 September 2026*

2026/30

Global and Regional Programme document, 2026–2029

The Executive Board approved the Global and Regional Programme document, 2026–2029 ([E/ICEF/2026/28](#)).

*Second regular session
2 September 2026*