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Executive Board of the United Nations Children's Fund

**Report on the first and second regular
sessions and annual session of 2026**

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Executive Board of the United Nations Children's Fund

Report on the first and second regular sessions and annual session of 2026



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Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Part one
First regular session of 2026

**Held at United Nations Headquarters from
10 to 13 February 2026**

I. Organization of the session

A. Adoption of the provisional annotated agenda, timetable and organization of work

1. The Executive Board adopted the agenda, timetable and organization of work ([E/ICEF/2026/1/Rev.1](#)) for the session.
2. The Secretary of the Executive Board announced that 47 observer States, 1 intergovernmental organization, 1 international organization, 6 non-governmental organizations and 6 National Committees for UNICEF had submitted credentials, in accordance with rule 50.2 of the rules of procedure.¹

B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

3. The President opened the first regular session of 2026. He expressed his commitment to working with all delegations in a spirit of cooperation, transparency and shared responsibility for children worldwide. The President noted that the session was taking place amid profound and intersecting challenges, including conflict, climate shocks, economic uncertainty and widening inequalities that continued to place children at risk while testing the resilience of national systems and the multilateral framework.
4. The President highlighted that a significant funding gap had compelled UNICEF to undertake difficult prioritization of resources, which had impacted global programmes in education, health, nutrition and protection. He emphasized that the UNICEF mandate had never been more vital and that the Board's guidance had never been more consequential.
5. The President outlined the agenda for the session. He noted that the Board would review eight new country programme documents and extensions of ongoing programmes, which would ensure that UNICEF support remained responsive to national priorities, focused on results and grounded in evidence and equity. The President emphasized that those deliberations would shape how effectively UNICEF could deliver for children, while maintaining the highest standards of integrity, efficiency and results-based management.
6. The President congratulated the newly elected Vice-Presidents and expressed appreciation to United Nations staff and UNICEF leadership and staff, and specifically recognized those serving in hardship duty stations. He noted that their professionalism, courage and unwavering commitment to children under the most difficult circumstances formed the foundation of the credibility and impact of UNICEF.
7. The President highlighted several priorities for the 2026 presidency, which included facilitating focused, well-prepared and solution-oriented Board discussions. He expressed interest in exploring how innovation in education, including the responsible use of artificial intelligence to improve accessibility and quality of education, could be considered by the Board. He said that he would work closely with the secretariat on the commemoration of the eightieth anniversary of UNICEF later in 2026.

¹ The final number of participants consisted of 50 observer States, 1 intergovernmental organization, 1 international organization, 6 non-governmental organizations and 6 National Committees for UNICEF. The final number includes the credentials submitted during the session, after the announcement by the Secretary.

8. The Executive Director thanked the President for his remarks and welcomed delegates to the first regular session of 2026. She congratulated the President and Vice-Presidents and expressed appreciation to the Bureau for its leadership and continued engagement. The Executive Director acknowledged that the session convened at a moment of significant transition, with challenges to the multilateral system and to the world's collective responsibility to care for those most in need, especially children. She stressed the need to ensure that UNICEF remained effective, trusted and focused on delivering results for children, particularly those living in the most fragile and crisis-affected settings.

9. The Executive Director emphasized the importance of country programme documents, which were carefully negotiated with Member States and essential for ensuring accountability between UNICEF and government partners and between UNICEF and the Executive Board. She noted that discussions on country programme documents would focus on health, highlighting the concerning projection that 2025 could be the first year in the current century where child deaths had increased, reversing generations of progress.

10. The Executive Director noted that more than 200 million children across 130 countries were in need of humanitarian assistance in 2026. She said that 2025 had seen the highest number of verified grave violations against children on record. She noted that famine had re-emerged in 2025 with two simultaneous declarations, an unprecedented development. The Executive Director emphasized that, even as needs grew and resources diminished, UNICEF teams had responded to emergencies across more than 100 countries in 2025, reaching tens of millions of children with life-saving healthcare, nutrition, immunization, education, protection, and safe water and sanitation.

11. The Executive Director said that official development assistance was undergoing a structural shift which was not a temporary downturn. She stressed that flexible funding mattered more than ever, as regular resources allowed UNICEF to respond quickly to emergencies and support sustainable long-term solutions. She recognized partners that had sustained or increased their contributions despite fiscal pressure and noted that their impact extended beyond funding to include powerful advocacy for children's rights.

12. The Executive Director noted that UNICEF was strengthening partnerships through the UN80 Initiative and the Humanitarian Reset. She emphasized that the new Strategic Plan endorsed by the Board focused on five impact results for children: health and nutrition, education, child protection, safe water and sanitation, and social policy. She said that UNICEF would advance future-focused reforms to increase effectiveness and efficiency, and highlighted the operational Global Centres of Excellence and the scaling of the Global Shared Services Centre model in Budapest to reduce administrative costs.

13. The Executive Director concluded by reaffirming her top priorities: ensuring that UNICEF was truly fit for the future, financially stable, and building new and creative partnerships to reach the most vulnerable children, including girls and children with disabilities. She stressed that UNICEF must never lose sight of its mandate to do everything in its power to reach every child.

14. The President thanked the Executive Director for her remarks and opened the floor for general statements.

15. Delegations commended UNICEF and its staff, particularly those working in the most difficult and dangerous circumstances, for their unwavering commitment to the rights and well-being of children. Multiple delegations expressed appreciation for the leadership of the Executive Director in navigating a challenging period marked by

funding constraints, organizational reform and escalating humanitarian needs. A Vice-President of the Executive Board, speaking on behalf of the Bureau, emphasized the importance of maintaining a clear focus on the mandate of UNICEF, grounded in the Convention on the Rights of the Child, and of prioritizing impact for the most vulnerable children. She stressed the value of constructive, inclusive and consensus-based engagement within the Executive Board and encouraged all members to approach discussions in a spirit of cooperation.

16. A group of delegations highlighted the changing financial landscape, widening inequalities, unsustainable debt burdens and increasing climate-related crises as serious threats to the well-being of children, with greater impact on children in developing countries. The group highlighted the UNICEF strategy for Africa and the importance of addressing the continent's unique vulnerabilities, strengthening national systems and reaching hard-to-reach communities. The group called for increased core contributions to reverse the current trend by providing adequate, predictable and flexible funding. In response, the Executive Director acknowledged the concern around child survival and noted that for the first time in a generation, child mortality numbers risked going in the wrong direction. She welcomed continued contributions to efforts under the UNICEF strategy for Africa.

17. Many delegations expressed support for the Secretary-General's UN80 Initiative and noted the expectation that UNICEF would engage fully in the reform efforts, with a focus on improved delivery at country level. Several delegations stressed that reform should enable the United Nations to act as one coherent system, under resident coordinator leadership, with stronger results on the ground. Delegations noted the importance of aligning the UNICEF Future Focus Initiative with system-wide UN80 reform efforts and welcomed the establishment of the Global Centres of Excellence. Several delegations requested continued updates to the Executive Board on progress, emerging risks and lessons learned. The Executive Director said that UNICEF was fully committed to the reform agenda and was an active and constructive participant. She noted that effectiveness at country level depended both on the effectiveness of individual parts of the system and on how closely those parts collaborated, and that UNICEF was working on both fronts through the Future Focus Initiative and through its engagement in UN80.

18. Delegations highlighted the severe and deteriorating humanitarian situation faced by many children around the world. Several delegations drew attention to specific crises, including those in Gaza, the Sudan, Ukraine and the Sahel, and emphasized that children living in humanitarian crises faced threats to their fundamental rights to survival, protection, healthcare and education. Delegations commended the strong humanitarian response by UNICEF and emphasized the importance of maintaining strong operational capacity amid growing needs and constrained resources. Multiple delegations expressed concern around the recruitment and use of children by armed groups and the increasing number of attacks against schools and hospitals. The Executive Director said that conflict remained a pernicious challenge for children and emphasized that conflict disrupted the government services on which children depended for healthcare and education. She highlighted the situation in Haiti, where an estimated 3 million children were in need of humanitarian support. She noted that the recruitment of children into armed groups was a horrific and growing problem and said that UNICEF was sharpening its humanitarian focus, prioritizing the most vulnerable and investing in preparedness and anticipatory action.

19. Many delegations highlighted the critical importance of predictable and flexible core funding, and noted that core resources were the foundation enabling UNICEF to respond quickly to emergencies, support long-term solutions and ensure critical oversight functions. Several delegations expressed concern over the overall declining

level of official development assistance and its impact on the ability of UNICEF to fulfil its mandate. Delegations recognized the essential role of the National Committees for UNICEF in mobilizing flexible resources and advocating for children's rights. One delegation announced an increase in its core contribution and several other delegations reaffirmed their commitment to the funding compact. The Executive Director thanked delegations for their support and said that even the smallest contributions, taken as a whole, made an enormous difference to UNICEF. She noted that while the work of National Committees was a huge asset, it did not replace the importance of government core contributions.

20. Several delegations highlighted the importance of gender equality and the rights of adolescent girls, and noted that gender norms continued to prevent girls from achieving their full potential. Two delegations encouraged UNICEF to be ambitious in implementing its Gender Equality Action Plan. Multiple delegations also emphasized the importance of disability inclusion as a foundational commitment within UNICEF activities and called upon UNICEF to ensure that children with disabilities were not left behind. The Executive Director said that adolescent girls were a priority for UNICEF. She noted that over 119 million girls were not in school and that 12 million girls each year were married as children, leaving them particularly vulnerable. She said that children with disabilities were among the most vulnerable populations, particularly in places that lacked systems to support them.

21. Multiple delegations emphasized the importance of UNICEF programmes that supported national development plans, including those that reinforced local capacity or promoted sustainability. Several delegations noted the value of South-South and triangular cooperation in improving regional innovation. One delegation highlighted the importance of reaching rural communities. The Executive Director acknowledged the importance of national action and said that the role of UNICEF was fundamentally to build the capacity of Governments and local authorities to take care of their own children. She noted that while UNICEF provided services in humanitarian settings, it was otherwise focused on helping Governments to strengthen their own systems.

22. Several delegations expressed support for UNICEF work on innovation, including the responsible use of artificial intelligence and digital technologies to improve children's access to education and other services. One delegation commended UNICEF leadership on artificial intelligence policy guidance for children. Delegations also noted the potential dangers of digital technologies for children, including harmful online content. The Executive Director said that UNICEF saw tremendous potential in artificial intelligence, including for training and supporting teachers, but was also focused on monitoring and regulating the digital space to protect children from harm.

23. One delegation raised the issue of Ukrainian children who had been forcibly transferred or deported, and requested that the Executive Board schedule a special briefing concerning practical steps that UNICEF was planning and undertaking to help return thousands of Ukrainian children home. A delegation exercised a right of reply, and said that the goal of the Executive Board was intergovernmental leadership and oversight of the activities of UNICEF, and that the proposed topic of the briefing was outside of the scope of the mandate of the Executive Board and had not been stipulated in the agreed programme of work. The Executive Director said that UNICEF had offered to help on multiple occasions and was actively engaged in reintegration efforts. She noted that nearly half of the approximately 1,900 children who had been returned had received UNICEF support.

C. Election of officers of the Executive Board

24. In accordance with Executive Board decision 2011/11 and rule 11 of the rules of procedure of the Executive Board of UNICEF, the Board had elected a new Bureau consisting of a President and four Vice-Presidents in January 2026.

25. The Executive Board elected as President the Permanent Representative of Estonia to the United Nations; and as Vice-Presidents the Permanent Representatives to the United Nations of Eritrea, Sophia Tesfamariam; Iceland, Anna Jóhannsdóttir; Oman, Omar Said Omar Al Kathiri; and the Dominican Republic, Wellington Darío Bencosme Castaños.

II. Deliberations of the Executive Board

A. UNICEF programme cooperation

(a) Country programme documents

26. The President opened the agenda item, in which eight country programme documents were considered by the Executive Board: Argentina, Cuba, Georgia, Malaysia, Mexico, Somalia, South Africa and the Sudan ([E/ICEF/2026/P/L.1–E/ICEF/2026/P/L.8](#)). The Director, Global Programme Division, introduced the theme of the session, which was “A turning point for children’s health: reclaiming progress to deliver a world where every child survives – and thrives”. The Associate Director of Health, speaking on behalf of the Director of Health, drew attention to the remarkable gains in reducing child mortality achieved through the collective efforts of Member States, and highlighted the risk that those hard-won gains could be undone.

27. A youth advocate from Mexico addressed the Board from the perspective of young people around the world. She highlighted the challenges faced by children with limited access to nutritious food, clean water, mental health support and menstrual health services, and emphasized that child deaths were preventable. She called for solid health and mental health systems.

28. The Board heard statements from guest speakers, including the Minister of Health and Human Services of the Federal Government of Somalia, the Manager of Social and Human Development of the Development Bank of Latin America and the Caribbean, the Head of the Department of Neonatology at Tbilisi State Medical University, Georgia, the General Director of Tabasheer for Aid and Development Organization, a Sudanese civil society organization, and the UNICEF Representative to Malaysia.

29. Delegations whose country programme documents were under consideration expressed appreciation for the inclusive and consultative processes undertaken in developing the programmes and noted alignment with national development priorities. Several delegations emphasized national ownership in implementation and said that they looked forward to continued close collaboration with UNICEF. Delegations highlighted the importance of the programmes in addressing key challenges faced by children, including in health and nutrition, education, child protection, water, sanitation and hygiene, and child poverty reduction. The respective UNICEF Regional Directors thanked the delegations for the close, long-standing partnerships of their Government with UNICEF, outlined the strategic priorities and results set forth in each country programme and pledged to work closely with Governments to achieve them.

30. A group of delegations welcomed the country programme document for the Sudan and emphasized the importance of needs-based responses and UNICEF access to all areas across the country, in line with the humanitarian principle of impartiality. The group welcomed the comprehensive integration of disability inclusion throughout the programme and commended the commitment to advancing gender-responsive and adolescent-responsive programming. The group encouraged UNICEF to continue to strengthen synergies and urged joint coordination between humanitarian and development actors where feasible.

31. The country programme documents for Argentina, Georgia, Malaysia and Mexico were approved on a no-objection basis, in accordance with Executive Board decision 2014/1.

32. One delegation requested that a vote be taken on the country programme document for Somalia and provided an explanation of vote. A group of delegations made a joint statement in support of the country programme documents and expressed its deep concern that a call for a vote was anticipated for four country programmes. The vote on the approval of the country programme document for Somalia resulted in 31 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liechtenstein, Netherlands (Kingdom of the), Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

33. One delegation requested that a vote be taken on the country programme document for South Africa and provided an explanation of vote. The vote on the approval of the country programme document for South Africa resulted in 31 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liechtenstein, Netherlands (Kingdom of the), Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

34. Following the vote, the representative of South Africa made a statement.

35. One delegation requested that a vote be taken on the country programme document for Cuba and provided an explanation of vote. The representative of Cuba made a statement. The vote on the approval of the country programme document for Cuba resulted in 33 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liechtenstein, Mauritania, Netherlands (Kingdom of the), Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Turkmenistan,

Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

36. One delegation requested that a vote be taken on the country programme document for the Sudan and provided an explanation of vote. The vote on the approval of the country programme document for the Sudan resulted in 33 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liechtenstein, Mauritania, Netherlands (Kingdom of the), Nigeria, Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

37. A group of delegations expressed deep regret that there had been calls for a vote on four country programme documents, stating that such documents were technical, evidence-based frameworks that should be agreed by consensus and that voting on them politicized what should be an operational decision. The group reaffirmed its strong commitment to UNICEF, its mandate and its work for every child. The Executive Director expressed regret that consensus had not been reached on several matters and expressed the hope that the Board would return to its tradition of finding common ground on critical issues to support children.

38. The Executive Board adopted decision 2026/8 under agenda item 4 (a) (see annex II).

(b) Extensions of ongoing country programmes

39. The Executive Board noted the extensions of ongoing country programmes approved by the Executive Director, as presented in document [E/ICEF/2026/P/L.9/Rev.1](#): a ten-month extension of the country programme for Eswatini, following a two-month extension; and the first one-year extension of the country programme for Kenya. The Executive Board also approved the ten-month extension of the Gulf Area subregional programme, following a two-year extension and a two-month extension, as presented in document [E/ICEF/2026/P/L.9/Rev.1](#).

40. The Executive Board adopted decision 2026/9 under agenda item 4 (b) (see annex II).

B. Report on UNICEF follow-up to the recommendations and decisions of the fifty-fifth and fifty-sixth meetings of the Joint United Nations Programme on HIV/AIDS Programme Coordinating Board

41. The Associate Director, HIV/AIDS, Global Programme Division, presented the report on UNICEF follow-up to recommendations and decisions of the fifty-fifth and fifty-sixth meetings of the Joint United Nations Programme on HIV/AIDS Programme Coordinating Board (UNICEF/2026/EB/2).

42. Delegations commended UNICEF for its leadership in or continued support to the global HIV response, particularly for children and adolescents, and recognized the significant progress achieved, including nearly 4.4 million new HIV infections among children infections averted between 2000 and 2024. Several delegations expressed concern that reduced funding could put hard-won gains at risk and emphasized the need to protect programme continuity. Delegations highlighted the importance of UNICEF maintaining its pivotal role in working towards the elimination of vertical transmission of HIV, syphilis and hepatitis B and in accelerating access to child-friendly antiretroviral formulations. In response, the Associate Director, HIV/AIDS, said that UNICEF had focused its HIV programme on areas where its mandate was strongest, namely triple elimination, closing the paediatric treatment gap and preventing new infections among adolescents, especially girls. She said that UNICEF was investing in data capacity at the country and district levels to ensure that declining resources were directed towards the most effective strategies.

43. Several delegations acknowledged the role of UNICEF as a lead co-sponsor in the reconfigured joint programme and expressed support for an effective and responsible transition of UNAIDS, including in the context of the UN80 Initiative. Delegations called on UNICEF to continue to dedicate sufficient capacity for engagement with the Programme Coordinating Board and to safeguard specialized HIV staff within the organization.

44. A delegation asked how UNICEF would adapt to take on additional responsibilities as UNAIDS transitioned. Another delegation asked how UNICEF was assessing risks and opportunities to sustain rights-based, gender-responsive HIV prevention for children and adolescents and what support from Member States would be most helpful. The Associate Director said that UNICEF was deeply engaged in the transition process and was establishing Centres of Excellence with a greater focus on sub-Saharan Africa, where the burden of HIV was greatest. She emphasized the importance of a clear division of labour and of delivering as one within the joint programme. On risks and opportunities, the Associate Director said that a significant opportunity existed to dramatically reduce new HIV infections among adolescent girls, who faced a triple threat of early pregnancy, HIV and gender-based violence. She noted that approaches at scale in Eastern and Southern Africa offered valuable learning for other countries and highlighted the importance of multi-year, multi-country support from Member States in accelerating results.

45. Delegations noted that the lessons of the HIV response, including community engagement, strengthening local data capacity and integration of HIV interventions into broader health systems had applicability beyond HIV programming. One delegation encouraged UNICEF to intensify support for the integration of mental health into HIV programmes. The representative of UNAIDS commended UNICEF for its contribution to the joint programme and the global AIDS response and emphasized the need to preserve the unique space for civil society and community engagement. The Associate Director acknowledged the broader relevance of the HIV response and said that UNICEF continued to document and leverage learning from HIV programming for the benefit of its wider work for children and adolescents.

C. Update on UNICEF humanitarian action

46. The Director, Office of Emergency Programmes, presented the update on UNICEF humanitarian action (UNICEF/2026/EB/3).

47. Delegations commended UNICEF on its commitment to humanitarian action for children and recognized the dedication of staff working under extremely challenging conditions. Delegations expressed concern over the scale of humanitarian needs and

highlighted the situations of children affected by armed conflict in multiple contexts. A group of delegations called on all States to comply fully with their obligations under international humanitarian law, including the protection of civilians and humanitarian personnel, and condemned violations against United Nations humanitarian organizations. Delegations reiterated the importance of safe, timely and unhindered humanitarian access.

48. Several delegations welcomed UNICEF engagement in the Humanitarian Reset and the UN80 Initiative and supported reforms to enhance efficiency while protecting front-line delivery. A group of delegations expressed that the United Nations must become more efficient through joint assessments, shared data, shared services and joint monitoring.

49. Delegations welcomed UNICEF leadership on the integrated supply chain initiative with the World Food Programme and the United Nations Secretariat (Department of Operational Support) and encouraged its prompt roll-out. In addition to the supply chain initiative, the Director, Office of Emergency Programmes, said that UNICEF was actively working with the World Food Programme, the Office of the United Nations High Commissioner for Refugees, the International Organization for Migration and the Office for the Coordination of Humanitarian Affairs to pool humanitarian diplomacy capacities.

50. Multiple delegations expressed concern over reductions in targets for child protection, education in emergencies, protection from sexual exploitation and abuse, and mental health and psychosocial support. Delegations stressed that protection and education were life-saving interventions that were central to the UNICEF mandate. The Director said that UNICEF remained committed to education and child protection in emergencies as life-saving and life-sustaining functions. She noted that the 2026 Humanitarian Action for Children appeal aimed to reach 73 million children, with a 25 per cent reduced funding requirement compared with the previous year, driven not by decreased need but by the necessity of prioritizing limited resources. She added that reductions in staffing capacity had been concentrated at headquarters and regional offices in order to protect country-level capacity.

51. Delegations acknowledged UNICEF efforts on localization and emphasized that meaningful local partnerships were critical to effective humanitarian action, including strengthening the role of Governments and local authorities as the primary duty bearers in humanitarian response. The Director said that in 2024, UNICEF had exceeded its Grand Bargain target, providing 48 per cent of allocations to local and national civil society organizations and 29 per cent to national Governments. She noted that in the simplification of the cluster system, the number of clusters had been reduced from 15 to 8, with expanded partnerships enabling local and national non-governmental organizations to co-lead coordination structures at the subnational level.

52. Several delegations reiterated the need for predictable, flexible and multi-year funding. The Director stressed the importance of a balanced funding mix, including the Global Humanitarian Thematic Fund, to ensure an equitable approach to humanitarian action, including in underfunded crises.

D. Update on the UN80 Initiative and implementation by UNICEF

53. The President of the Executive Board introduced the update on the UN80 Initiative and implementation by UNICEF. The United Nations Under-Secretary-General for Policy and Chair of the UN80 Task Force provided an overview of the Initiative, following which the Executive Director presented an update on UNICEF engagement.

54. The Under-Secretary-General outlined the objectives of the UN80 Initiative and noted that it sought to enable the United Nations system to operate more coherently, effectively and sustainably. He highlighted areas of UNICEF engagement, including co-leadership of the work on a United Nations system data commons and active participation in the development of the new Humanitarian Compact. He noted the potential of integrated supply chains to deliver assistance more efficiently and emphasized that the Initiative fully respected institutional mandates and the prerogatives of Member States.

55. The Executive Director said that UNICEF was actively and constructively engaged in the Initiative, with its contributions anchored in what worked for children at the country level. She outlined five areas of engagement: the new Humanitarian Compact, unified services and efficiency reforms, country-level configuration, the regional reset and cross-cutting enablers of funding and data. She emphasized that reform must be evidence-based and risk-informed and stressed the importance of a balanced funding ecosystem.

56. A group of delegations welcomed the UN80 Initiative and expressed strong support for a more efficient, coherent and impactful United Nations. Delegations commended the active engagement of UNICEF in the reform process, including its co-leadership of key work packages. The delegations stressed the responsibility of the Executive Board to fulfil its governance role and requested timely, evidence-based information to that end. They emphasized that essential functions, including governance, oversight and evaluation, should not be disproportionately affected by reform efforts and asked how the Future Focus Initiative aligned with UN80. In response, the Executive Director said that UNICEF had worked to ensure coherence between the two processes, with consistent principles of efficiency and coordination guiding both.

57. Several delegations underscored the importance of accelerating implementation of long-standing reform commitments, including the reconfiguration of United Nations country teams and the establishment of common back offices. One delegation expressed concern over the potential impact of consolidating country offices on proximity and responsiveness, particularly for small island developing States. The Deputy Executive Director, Partnerships, said that UNICEF could not succeed in a failed United Nations and would continue to lean into the UN80 process. She highlighted existing contributions to shared services, including the provision of human resources management services to other entities through the UNICEF Global Shared Services Centre in Budapest.

58. One delegation asked when the common supply chains would be fully operational in pilot countries and requested an update on progress on the data work package. The Under-Secretary-General said that, by September 2026, the aim was to have a single platform bringing together data from across the system, which would serve as the basis for more integrated approaches.

59. The Executive Board adopted decision 2026/1 under agenda item 16 (see annex II).

E. Update on UNICEF efforts to address racism and racial discrimination

60. The Principal Adviser, Division of People and Culture, presented the update on UNICEF efforts to address racism and racial discrimination ([E/ICEF/2026/6](#)).

61. Delegations commended UNICEF for its commitment to addressing racism and racial discrimination and encouraged UNICEF to continue to advance that important work. One delegation emphasized that the commitment was essential both as a human

rights obligation and to foster a safe, respectful and inclusive organizational culture, and noted the importance of diversity and inclusion amid budget cuts, reforms and ongoing organizational changes. Another delegation commended efforts to strengthen diversity and data collection as a critical step towards understanding staff experiences and encouraged UNICEF to continue internal cultural training and data initiatives, despite a constrained resource context.

62. One delegation expressed that fair representation across recruitment, promotions and placement was crucial, and called upon UNICEF to ensure the provision of dedicated resources to address racism and racial discrimination. The delegation also emphasized that the Executive Board decision should speak to the recommendations of the Joint Inspection Unit, in particular system-wide recommendations requiring greater collaboration and leadership from larger United Nations entities.

63. Two delegations asked whether the Future Focus Initiative had had any observed impact on the staffing profile, particularly with respect to diversity. In response, the Principal Adviser said that the diversity aspects of the changes had been closely monitored and that the restructuring had not had a significant impact on the diversity of staffing to date. He said that fairness processes had been put in place and that recruitment processes conducted since the initiative was launched had also been representative. He added that UNICEF had dedicated resources within the organizational culture team to continue that work and that merit remained the first priority in all recruitment and other processes.

64. One delegation asked how UNICEF engaged with other United Nations agencies on those matters and whether lessons learned were being exchanged. The Principal Adviser said that UNICEF continued to be an active participant in inter-agency groups collaborating on different aspects of addressing racism and racial discrimination, and that the organization would continue to contribute to a more coherent United Nations-wide approach, including on categorization and establishing a single body to take that work forward.

65. One delegation requested that a vote be taken on the draft decision on the update on UNICEF efforts to address racism and racial discrimination ([E/ICEF/2026/L.2](#)) and provided an explanation of vote. The vote on the draft decision resulted in 35 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Bolivia (Plurinational State of), Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liechtenstein, Mauritania, Netherlands (Kingdom of the), Nigeria, Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Turkmenistan, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

66. Following the vote, a group of delegations expressed deep regret that a vote had been called on an issue as critical as racism and racial discrimination. The group stated that addressing racism and racial discrimination, both system-wide and entity-specific, was essential for ethical, operational and credibility reasons, and, above all, for the dignity of every individual. The group emphasized the need for comprehensive equality policies to ensure non-discrimination and stated that all actors, including multilateral organizations, must take targeted, inclusive and participatory actions to tackle the persistence and pervasive nature of racial discrimination. The group

underlined that the United Nations must lead by example in the promotion and respect of human rights within its own institutions.

67. The Executive Board adopted decision 2026/2 under agenda item 16 (see annex II).

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

68. The Deputy Director a.i., Evaluation, presented the summary report of the evaluation of UNICEF work in early childhood development and early childhood education, 2018–2023 ([E/ICEF/2026/3](#)). The Global Lead, Early Childhood Development, Global Programme Division, and the Director, Global Programme Division, presented the management response ([E/ICEF/2026/4](#)).

69. Delegations welcomed the evaluation and commended UNICEF for its significant contributions to advancing early childhood development and education. Delegations highlighted the importance of investing in the early years as a catalyst for achieving the Sustainable Development Goals. One delegation emphasized that early childhood education was essential to upholding children's rights as outlined in the Convention on the Rights of the Child.

70. A delegation highlighted the need to design robust public financing and costing models for early childhood development planning and programming. Delegations encouraged UNICEF to continue strengthening government capacities and ownership and to provide technical assistance towards universal early childhood development and education programmes. In response, the Director, Global Programme Division, emphasized the significance of Member States' support for increased investment in early years. The Director also highlighted a key milestone in that collective effort: the first-ever Early Years Financing Summit scheduled for 2027. The Director noted that the summit, organized in partnership with key stakeholders, would serve as a critical platform to reinvigorate global commitment and mobilize greater investment for early childhood development.

71. A delegation welcomed the progress made by UNICEF, noting that over 200 million children had received assistance, including in emergency situations. The delegation called on UNICEF to implement the recommendations set out in the evaluation, particularly with regard to data collection, and encouraged the organization to diversify its resources, including through the National Committees for UNICEF. The Director, Global Programme Division, said that UNICEF was committed to strengthening the evidence base for early childhood development and that further work on data collection was being advanced through the Multiple Indicator Cluster Survey and other national data collection efforts to ensure broader coverage and more consistent data collection across countries.

72. Another delegation emphasized the importance of equity indicators, including for gender equality and inclusion of persons with disabilities, and of addressing the needs of children in rural areas. The delegation requested greater clarity on how gender equity and disability inclusion were being operationalized across early childhood development and education interventions and on how UNICEF would sequence and prioritize the proposed actions under the new Strategic Plan. In response, the Director, Global Programme Division, said that UNICEF was developing guidance on targeted approaches for marginalized groups, including children with disabilities. He said that, going forward, UNICEF would prioritize work in the area of early stimulation, given its impact on later years of development.

73. Several delegations voiced their support for early childhood development and urged UNICEF to implement the recommendations of the evaluation. Delegations

also welcomed the management response, which agreed with all four recommendations of the evaluation and outlined 14 targeted actions to address them. One delegation noted the findings on shortfalls in financial investment for early childhood development and gaps in consistent data on child development outcomes, and supported the evaluation's recommendations. Another delegation urged UNICEF to continue contributing to national efforts by focusing on strategic priorities and ensuring capacity-building at the local level to support national ownership. The Director, Global Programme Division, acknowledged the importance of implementation on the ground and said that UNICEF looked forward to expanding partnerships in that area.

74. The Executive Board adopted decision 2026/3 under agenda item 16 (see annex II).

G. Plan for global evaluations, 2026–2029

75. The Deputy Director a.i., Evaluation, presented the Plan for global evaluations, 2026–2029 ([E/ICEF/2026/5](#)) and the costed annual workplan for evaluation for 2026 (UNICEF/2026/EB/5).

76. A group of delegations welcomed the Plan and commended the thorough and transparent consultation process undertaken in its preparation. The group expressed concern that the number of planned evaluations had been reduced to approximately half that of the previous cycle, despite the overall organizational budget not having declined proportionately, and noted that a significant number of critically necessary evaluations remained without secured funding. The group said that the evaluation function should not bear a disproportionate share of budget reductions, particularly at a time when evidence-based prioritization was most critical, and called upon UNICEF to explore ways to fully fund its evaluation commitments. The group asked how management planned to secure the resources needed to implement the Plan. In response, the Deputy Executive Director, Management, said that the evaluation function had received the same reduction as other headquarters and regional offices and had not been disproportionately affected. She said that the evaluation pooled fund had been allocated \$27.6 million for the current quadrennium, which was higher than the previous allocation. She acknowledged that the Evaluation Office was unable to undertake as many evaluations as planned and said that management was prepared to work with the Office to identify cost-saving approaches, including greater use of inter-agency evaluations and technology. The Deputy Director a.i., Evaluation, indicated that the Office had undertaken efficiency measures and would continue to work with other United Nations agencies for joint evaluations for cost-sharing and would work with management with a view to plugging the Plan for global evaluations funding gap.

77. Several delegations encouraged UNICEF to enhance its participation in joint and system-wide evaluations, including within the context of UN80, and to explore strategic linkages with other United Nations evaluation functions for cost-sharing. One delegation asked whether UNICEF planned to adjust evaluation methodologies for further efficiency gains, including the use of experimental evaluation design. The Deputy Director a.i., Evaluation, said that UNICEF was exploring opportunities to harmonize quality assessment efforts with other United Nations agencies and would continue to use efficient methods and alternative data sources, including geospatial data. In response to points raised by several delegations on unpacking strategic communications as a priority in the Plan for global evaluations, the Deputy Director noted that the Office committed to communicating complex evaluation findings in a clear and decision-oriented manner and to producing actionable recommendations that were tailored for country, regional and global programming.

78. A delegation highlighted the importance of ensuring that priority evaluations could proceed, including those related to the prevention and early detection of child wasting and organizational safeguarding and protection from sexual exploitation and abuse, and requested further information on the feasibility of delivering those evaluations. Another delegation underscored the importance of consistent follow-up on management responses to evaluation recommendations and welcomed the development of a more systematic approach to monitoring their implementation.

79. A delegation requested that a vote be taken on the draft decision on the Plan for global evaluations, 2026–2029 (E/ICEF/2026/L.4). The vote on the draft decision resulted in 35 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Bolivia (Plurinational State of), Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liechtenstein, Mauritania, Netherlands (Kingdom of the), Nigeria, Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Turkmenistan, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

80. Following the vote, a group of delegations expressed deep regret that a vote had been called on the decision. The group stated that a strong and independent evaluation function, supported by a clear and forward-looking plan for global evaluations, was a strategic investment in governance, accountability and the credibility of the work of UNICEF. The group reaffirmed its principled support for the decision and encouraged all delegations to recommit to consensus-based decision-making, in keeping with the spirit and practice of the Executive Board.

81. The Executive Board adopted decision 2026/4 under agenda item 16 (see annex II).

H. 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

82. A representative of the working group on implementing Executive Board decision 2024/15 on the assessment of how the Executive Board executes its governance and oversight functions presented an update. He reported that two batches of questionnaires had been circulated to the agencies: the first focused on the recommendation relating to standing committees, for which responses had been received from 12 units across the five funds and programmes; the second batch, covering the remaining recommendations, had been circulated in December 2025, with responses expected by 28 February 2026. Preliminary analysis of responses to the first questionnaire indicated common themes, including recognition that subcommittees could allow for more detailed examination of audit, risk, finance and budget matters, alongside concerns regarding the risk of duplication with existing oversight mechanisms, resource implications and the need for clear mandates.

83. The Second Secretary said that the joint working group intended to hold targeted interviews with specific units within the agencies, as well as with the Executive Board of the World Food Programme, which operated with standing committee arrangements. He noted that the group aimed to present initial observations and possible directions at the annual session of 2026 and to submit its report at the second regular session of 2026.

84. A group of delegations expressed appreciation for the update and emphasized that the implementation of the Joint Inspection Unit recommendations remained a critical endeavour to strengthen governance and oversight across the Executive Boards. The group noted that the process complemented the UN80 Initiative and shared common objectives, including increased efficiency, more clearly defined responsibilities and strengthened governance structures.

85. The group said that it subscribed to an approach that allowed for the early implementation of those recommendations that could be realized with limited effort or that required only minor adjustments, and urged the joint working group to move decisively towards delivering first concrete results, ideally by the annual session of 2026. In response, the Second Secretary said that the joint working group would take the views expressed into consideration and would continue to work in accordance with the mandate of the Executive Board, including the approved road map and timeline.

86. The Executive Board adopted decision 2026/5 under agenda item 16 (see annex II).

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

87. The Director of External Audit of the United Nations Board of Auditors presented the report of the Board of Auditors ([A/80/5/Add.3](#)). The Deputy Executive Director, Management, made introductory remarks, following which the Comptroller and Director, Division of Financial and Administrative Management, presented the financial report and the management response ([E/ICEF/2026/AB/L.2](#)).

88. The Director of External Audit reported that the Board of Auditors had issued an unqualified audit opinion on the UNICEF financial statements for the year ended 31 December 2024. He outlined the main audit findings, which included limitations in overseeing the last mile of supply delivery, the extensive use of direct selection of implementing partners without sufficient justification and timing misalignments in expense recognition. He noted that 84 per cent of the outstanding recommendations from previous audits had been fully implemented.

89. A group of delegations commended UNICEF for receiving an unqualified audit opinion and for achieving the highest implementation rate of audit recommendations among the 18 United Nations entities under review. Delegations welcomed the strengthening of integrity and anti-fraud frameworks and emphasized the importance of prudent financial management and fiduciary oversight, particularly in the context of ongoing reforms.

90. A number of delegations expressed concern over limitations in overseeing the last mile of supply delivery and the risk of aid diversion. Delegations requested updates on the roll-out of the pilot programme implemented in Somalia and asked what specific tools were being deployed to close monitoring gaps. The Comptroller said that last-mile supply monitoring was a strategic priority for UNICEF. She described the solution being implemented, which involved the tagging and tracking of supplies throughout the delivery chain in close collaboration with implementing partners, and said that it was being expanded to additional high-priority countries.

91. Several delegations raised concerns about the extensive use of direct selection of implementing partners and called upon UNICEF to use open announcements as the default approach. The Comptroller said that clear guidance had been issued to country offices to ensure that direct selection remained exceptional and properly documented,

and that UNICEF was working to increase the registration of implementing partners on the United Nations Partner Portal.

92. One delegation requested a breakdown of the \$27 million in supply write-offs recorded in 2024. The Comptroller explained that approximately \$18 million related to personal protective equipment procured during the early stages of the coronavirus disease pandemic, and that the remainder, approximately \$9 million, was for other supplies largely covered by insurance proceeds. One delegation asked about the reduction in reported cases of presumptive fraud. The Comptroller said that year-on-year fluctuations were not necessarily indicative of increasing or decreasing problems and that it was important to monitor broader trends.

93. The Executive Board adopted decision 2026/6 under agenda item 16 (see annex II).

J. Private Fundraising and Partnerships: 2026 workplan and proposed budget

94. The Deputy Executive Director, Partnerships, introduced the Private Fundraising and Partnerships: 2026 workplan and proposed budget ([E/ICEF/2026/AB/L.1](#)). The Director, Private Fundraising and Partnerships, presented the workplan and budget, and noted that 2026 marked the start of a new four-year cycle aligned with the UNICEF Strategic Plan, 2026–2029. She said that private sector revenue for 2026 was projected at around \$1.9 billion, that the budget had been reduced to \$230 million and that 80 positions had been eliminated, with cuts concentrated at headquarters and further savings to be realized from the relocation of Geneva-based staff to Rome. The Director also presented an update on the World Bank instrument, noting that cumulative pledged donations had reached \$655.5 million as at September 2025 and that UNICEF had fully met all financial obligations.

95. The Chair of the Standing Group of National Committees for UNICEF presented an oral update on the work of the National Committees. He said that the 32 National Committees had increased their financial support by 18 per cent over 2024 to a preliminary 2025 figure of more than \$1.7 billion. He highlighted the engagement of children and young people, noting that in 2025 National Committees had reached at least 6.5 million children through child rights education activities, and directly engaged another 1.4 million children in advocacy and communications work.

96. A group of delegations commended the strong alignment of the workplan with the UNICEF Strategic Plan, 2026–2029, and the continued focus on digital transformation and diversified income streams. The group noted the significant structural changes entailed by the Future Focus Initiative and requested clarification on plans to sustain current revenue levels with reduced resources and mitigation measures to safeguard continuity and fundraising performance. The Director said that cuts had been applied in a targeted manner, preserving the decentralized model, and that a phased transition plan and risk mitigation measures were in place to manage the relocation.

97. The group of delegations encouraged UNICEF to ensure that the work of the National Committees in resource mobilization and advocacy was fully leveraged. The group also welcomed the update on the World Bank instrument and requested information on the additional revenue generated through the attribution model and on plans beyond 2026. The Director said that the attribution model was operational and that results would be shared once the final calculation was complete, and that next steps would be informed by the final assessment.

98. Another group of delegations welcomed references to innovative financing instruments with transformative potential for Latin America and the Caribbean and asked how UNICEF would prioritize middle-income countries and small island developing States that faced financing gaps. The Director said that investments in the region had been maintained and that the bulk of the World Bank instrument had been invested in mature markets there. The Deputy Executive Director, Partnerships, highlighted that the launch of the Banco Futuro LAC by the Development Bank of Latin America aimed to mobilize \$5 billion over five years to reach 50 million children through application of the child-lens investing approach.

99. One delegation asked whether raising revenue for regular resources should be the foremost priority, given the emphasis on humanitarian funding from the private sector. The Director said that private sources contributed more than 54 per cent of core resources and that the approach with private sector partners was to encourage a portfolio of giving that included flexible contributions alongside earmarked support.

100. The Executive Board adopted decision 2026/7 under agenda item 16 (see annex II).

K. Report of the joint field visit to Egypt by members of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP, 26–30 October 2025

101. The President of the Executive Board introduced the report of the joint field visit to Egypt by members of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP (DP/FPA/OPS-ICEF-UNW-WFP/2026/CRP.1). The Permanent Representative of Tajikistan to the United Nations presented the report on behalf of the delegation.

102. The Permanent Representative noted that the visit had taken place in a complex regional context, with Egypt continuing to be affected by protracted humanitarian crises, including the situation in Gaza and displacement from neighbouring Sudan. The visit had combined high-level consultations in Cairo with field visits to Damietta and Alexandria, allowing the delegation to review strategic frameworks and observe implementation at the local level. The delegation had noted strong national ownership and clear alignment between national strategies and the United Nations Sustainable Development Cooperation Framework. In Damietta, the delegation had reviewed integrated service delivery models combining cash assistance, child protection services and support to survivors of gender-based violence. In Alexandria, the delegation had examined programming focused on girls' empowerment, inclusive education and community engagement. The delegation had also observed the potential for Egypt to serve as a platform for South-South and triangular cooperation. The Permanent Representative noted that maintaining clarity of roles and comparative advantages remained essential to avoid duplication and fragmentation, and that a gradual transition from direct service delivery towards technical assistance and institutional capacity development would be warranted in line with national ownership and evolving needs.

103. One delegation commended UNICEF for its capacity to promote comprehensive education, provide child protection and psychosocial support, and engage adolescents and young people as agents of change. The delegation recognized the leadership of the Government of Egypt and the high degree of national ownership and strategic clarity, and emphasized that the added value of the United Nations lay in decisively supporting the Government and amplifying its actions in a coherent manner. The delegation noted that the recommendations of the report pointed to the need to deepen country team coherence and consolidate initiatives under national leadership, and

stressed that the United Nations should work as a system rather than compete on the ground. The delegation also suggested that it would be useful for the secretariats of the different entities to reflect on logistical aspects with a view to strengthening the system vision in future visits.

L. Other matters

104. The Secretary to the Executive Board noted that the provisional list of agenda items for the annual session of 2026 had been published on the first regular session documents page of the Executive Board website. There were no other matters for consideration.

M. Adoption of draft decisions

105. The Executive Board adopted decisions 2026/1 through 2026/7. Decision 2026/8 was adopted under agenda item 4 (a) and decision 2026/9 was adopted under agenda item 4 (b) (see annex II).

N. Closing statements by the Executive Director of UNICEF and the President of the Executive Board

106. In her closing statement, the Executive Director thanked delegations for their engagement and contributions during the first regular session of 2026. She expressed gratitude for the Board's steadfast partnership with UNICEF as the organization navigated an increasingly complex global landscape. The Executive Director welcomed the Board's approval of eight new country programme documents, for Argentina, Cuba, Georgia, Malaysia, Mexico, Somalia, South Africa and the Sudan, as well as the endorsement of the extension of the subregional programme for the Gulf area. She noted that the programme documents served as road maps for delivering results for children across diverse and complex contexts. The Executive Director expressed regret that the Board had been unable to reach consensus on all country programme documents and some agenda items, and affirmed the value of continued efforts to strive for consensus in the work of the Executive Board.

107. The Executive Director noted that 2026 marked the eightieth anniversary of UNICEF and said that the organization would commemorate the occasion by reflecting on its history while renewing its promise to current and future generations of children. She reiterated the appreciation expressed by many delegations for the tireless efforts, commitment and courage of UNICEF staff around the world, from headquarters to the most remote field locations. The Executive Director thanked the Bureau and the President of the Executive Board for their continued leadership and expressed gratitude to the Office of the Secretary of the Executive Board, the United Nations interpreters and all colleagues who had supported the session.

108. In his closing remarks, the President of the Executive Board thanked all delegations and UNICEF leadership and staff for their engagement during the session. He noted that the Board had fulfilled its core governance responsibilities, including the approval of country programme documents and extensions of ongoing country programmes, the consideration of the thematic evaluation and its management response, the endorsement of the Plan for global evaluations, 2026–2029, the review of humanitarian action in the context of global reform initiatives, and the provision of guidance on resource, financial and budgetary matters.

109. The President expressed regret that consensus had not been reached on several draft decisions, including a number of country programme documents, and that the Board had resorted to voting on those items. He emphasized his firm belief that

decisions adopted by consensus best reflected collective resolve and strengthened the unity of the Board. He stated that the support of all Member States for the work of UNICEF remained the most effective way to ensure that vulnerable children received the protection and assistance they urgently needed. The President thanked the facilitators of the draft decisions, fellow Bureau members and the UNICEF technical focal points for their contributions. He also expressed gratitude to the Executive Director and her senior management team, the staff of the United Nations Department for General Assembly and Conference Management, and the Office of the Secretary of the Executive Board for their efforts in ensuring the success of the session.

Part two
Annual session of 2026

**Held at United Nations Headquarters from
16 to 19 June 2026**

I. Organization of the session

A. Adoption of the provisional annotated agenda, timetable and organization of work

110. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2026/9) for the session.

111. The Secretary of the Executive Board announced that 41 observer States, 1 intergovernmental organization, 6 non-governmental organizations and 2 National Committees for UNICEF had submitted credentials, in accordance with rule 50.2 of the rules of procedure.²

B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

112. The President opened the annual session of 2026 and welcomed delegations. He thanked the members of the Bureau, the Executive Director and UNICEF staff across headquarters, regional and country offices for their dedication in preparing for the session and for their continued commitment to advancing the rights and well-being of children around the world.

113. The President said that the session came at an important moment, following the completion of the UNICEF Strategic Plan, 2022–2025 and at the beginning of implementation of the UNICEF Strategic Plan, 2026–2029. He noted that the transition between the two plans offered an opportunity to assess achievements and challenges and to renew the collective commitment to ensuring that every child survived, thrived, learned and was protected. The President noted that, during the session, the Board would consider the Annual report for 2025 of the Executive Director of UNICEF, review progress made under the previous Strategic Plan, and examine the updated Integrated Results and Resources Framework for the new Plan period, connecting vision to implementation and measurable results.

114. The President stated that the responsibility of the Board was to ensure that UNICEF remained focused, effective and accountable in delivering for children, especially those facing the greatest disadvantages. He noted that the session would address UNICEF humanitarian action, organizational effectiveness and oversight functions, including protection from sexual exploitation and abuse, organizational culture, ethics, evaluation, audit, investigations and risk management. He added that the Board would also receive updates on the repositioning of the United Nations development system and on the UN80 Initiative, which highlighted that the success of UNICEF was closely linked to effective multilateral cooperation.

115. The President encouraged all delegations to engage actively and constructively throughout the session. He said that, by working together in a spirit of partnership and mutual respect, the Board could help to ensure that UNICEF remained a strong and effective organization that was capable of meeting the needs of children in the years ahead.

116. The Executive Director thanked the President, the members of the Bureau and the Board for their continued partnership and support. She said that the Board was meeting at a consequential moment for children, who were facing a convergence of

² The final number of participants consisted of 43 observer States, 1 intergovernmental organization, 6 non-governmental organizations and 2 National Committees for UNICEF. The final number includes the credentials submitted during the session, after the announcement by the Secretary.

crises that threatened hard-won gains in survival, learning, protection and development, alongside new challenges presented by a rapidly evolving digital environment.

117. The Executive Director highlighted the fiscal burden of servicing unsustainable debt as a deeply concerning issue for the realization of children's rights. She noted that nearly 400 million children lived in countries where debt burdens were outpacing investments in health, education and nutrition, and that in 37 countries Governments spent more on servicing debt than on health. She emphasized that debt was not only a financial issue but a child rights issue, and said that UNICEF would continue to work with Governments, international financial institutions, development banks and partners to keep children at the centre of conversations on debt restructuring, fiscal policy and development financing.

118. The Executive Director said that, despite those challenges, progress for children remained possible. She noted that over the previous Strategic Plan, UNICEF had invested nearly \$32 billion in programme delivery, and that in 2025 UNICEF and its partners had supported nearly 39 million births in health facilities, delivered 3.2 billion vaccine doses to 103 countries and reached 27.8 million out-of-school children with access to education. She said that those results reflected the enduring commitment of UNICEF to upholding the rights of children.

119. The Executive Director noted that, in 2025, UNICEF had responded to 414 emergencies across 101 countries, including in Gaza, the Sudan and the Democratic Republic of the Congo, while humanitarian needs continued to outpace available resources. She emphasized that flexible, predictable funding allowed UNICEF to act early and respond quickly, and recognized the contributions and advocacy of the National Committees for UNICEF. She highlighted that protecting children's rights also meant safeguarding them in the digital age, including from the potential risks posed by artificial intelligence.

120. The Executive Director said that UNICEF continued to strengthen effectiveness, efficiency and accountability and remained fully engaged in efforts to strengthen how the United Nations delivered, including across the UN80 agenda. She reaffirmed the commitment of UNICEF to strong governance and independent oversight, including evaluation, audit, ethics, investigations, risk management and safeguarding. In conclusion, she noted that UNICEF would mark its eightieth anniversary later in 2026 and would continue to adapt to meet the changing needs of children.

II. Deliberations of the Executive Board

A. Annual report for 2025 of the Executive Director of UNICEF

121. The President introduced the Annual report for 2025 of the Executive Director of UNICEF ([E/ICEF/2026/10](#)). The Director a.i., Office of Strategy and Evidence – Innocenti, presented the report, as well as the Update of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2026–2029 ([E/ICEF/2026/11](#)).

UNICEF report on the recommendations of the Joint Inspection Unit

122. The Chair and Inspector of the Joint Inspection Unit delivered a statement on the UNICEF report on the recommendations of the Joint Inspection Unit ([E/ICEF/2026/12](#)), which summarized the response of UNICEF to recommendations addressed to the organization in reports and notes issued by the Joint Inspection Unit from January to December 2025. He said that UNICEF was among the participating organizations with the highest rate of implementation and noted that, for the reports issued between 2017 and 2024, UNICEF had recorded an acceptance rate of 77 per

cent as at June 2026, with 96 per cent of those recommendations already implemented. He noted that a new, publicly accessible recommendation-tracking system had been launched in 2026. He suggested that the Executive Board might wish to seek further clarification from management on the rationale for recommendations not accepted or considered not relevant.

123. The Deputy Director, Division of Financial and Administrative Management, presented the report on the recommendations of the Joint Inspection Unit. He said that the six system-wide reports issued by the Joint Inspection Unit in 2025 that were relevant to UNICEF had contained 27 recommendations directed at UNICEF, of which 16 had been accepted, with 11 implemented within the same year, while 5 remained in progress. He said that one recommendation, relating to the ombudsman function, had not been accepted, that two recommendations fell outside the sole remit of UNICEF as they required inter-agency consensus and that one recommendation was not relevant. In response to the Chair and Inspector of the Joint Inspection Unit's suggestion to the Executive Board for further clarification from management on the rationale for recommendations not accepted or considered not relevant, the Deputy Director highlighted that the UNICEF rationale for each recommendation was already set out in detail in annex I of the report. He noted that UNICEF was the second-largest contributor to the Joint Inspection Unit budget and that the number of long-outstanding recommendations had been reduced from 12 in 2021 to 2 at present.

124. The President thanked the Chair and Inspector of the Joint Inspection Unit and the Deputy Director, Division of Financial and Administrative Management, for their remarks and opened the floor for general statements.

125. Delegations commended UNICEF and its staff, including those serving in the most difficult and dangerous circumstances, for their dedication and results in advancing the rights and well-being of children, and welcomed the strong performance delivered in the final year of the UNICEF Strategic Plan, 2022–2025, across health, nutrition, education, child protection, and water, sanitation and hygiene. Several delegations warned that 2025 had been a catastrophic year for children, marked by record levels of grave violations in armed conflict, and that a contraction in official development assistance risked reversing the gains of recent decades.

126. Multiple delegations expressed concern at the continuing decline in core and flexible funding and stressed that predictable, flexible and multi-year resources were essential to enable UNICEF to respond rapidly to emergencies, sustain critical services and reach the most vulnerable children. Several delegations announced or reaffirmed their contributions to core resources and encouraged others to do likewise, and a number underscored the complementary role of National Committees for UNICEF and the private sector in mobilizing resources and advocating for children's rights. In response, the Executive Director emphasized that core and flexible funding represented trust in the work of UNICEF and allowed the organization to respond quickly where needs were greatest. She said that the private sector and the National Committees were a vital part of the funding model but could not replace government core contributions, and that a balanced mix of core, pooled and earmarked resources enabled UNICEF to function effectively.

127. Delegations expressed support for the UN80 Initiative and the Humanitarian Reset and welcomed the active and constructive engagement of UNICEF, including on the integrated supply chain and on data. Multiple delegations emphasized that reform should deliver tangible results for children at country level, respect national ownership and preserve the core mandate, governance and oversight functions of UNICEF, and that country programme documents should remain fully aligned with the United Nations Sustainable Development Cooperation Frameworks, supported by

a strengthened resident coordinator system. The Executive Director said that UNICEF wanted reform not for its own sake but to make the system more effective for children. She said that national ownership was indispensable and affirmed that country programme documents were carefully negotiated with Governments, were aligned with and complementary to the Cooperation Frameworks, and were a key instrument of accountability. She described the Integrated Supply Chain Initiative with the World Food Programme, which aimed to shape markets and coordinate transport, warehousing and customs.

128. Several delegations noted the scale and impact of the Future Focus Initiative, in particular its effects on staff well-being and institutional knowledge, and called for regular communication, periodic reporting to the Executive Board and a timely, independent evaluation. The Executive Director stressed that the Future Focus Initiative had been a painful process, with reductions mainly at headquarters and regional offices in order to protect country-level delivery. She said that an after-action review had been initiated to capture lessons learned and that an evaluation would follow, and offered to brief the Board further.

129. Multiple delegations underscored the importance of gender equality, the rights of adolescent girls, and disability inclusion, and called on UNICEF to safeguard the centrality of protection and to sustain dedicated capacity to prevent and respond to sexual exploitation and abuse. The Executive Director said that investing in girls delivered extraordinary returns for girls, communities and countries, and remained a firm commitment. She added that children with disabilities were among the most vulnerable and must not be left behind, and that maternal nutrition and the prevention of harmful practices, including child marriage and female genital mutilation, were priorities. The Executive Director reiterated that protection from sexual exploitation and abuse was a non-negotiable responsibility that UNICEF was working to safeguard despite financial challenges.

130. Delegations highlighted the humanitarian-development nexus, the protection of children online amid the spread of new technologies and artificial intelligence, and the safety of humanitarian personnel, and several described their national partnerships with UNICEF and welcomed forthcoming country programme documents. The Executive Director said that the dual mandate of UNICEF gave it a unique responsibility to lay the foundations for resilience and long-term development in humanitarian settings, and that the organization saw both the potential and the dangers of the digital environment for children and co-led the United Nations system data work with the United Nations Department of Economic and Social Affairs. She paid tribute to humanitarian workers following a treacherous year, expressed deep concern at the record number of grave violations against children, and stressed that humanitarian action could not be a substitute for the political resolution of conflict. The Executive Director also emphasized that education required new approaches, including the responsible use of artificial intelligence to support teachers.

131. The representative of the United States of America took the floor to exercise the right of reply in response to the statement made by the representative of Cuba. The delegation of Cuba took the floor for a second time on the same matter.

132. The Executive Board adopted decision 2026/10 under agenda item 19 (see annex II).

B. Annual report on UNICEF humanitarian action

133. The Deputy Executive Director, Humanitarian Action and Supply Operations, introduced the Annual report on UNICEF humanitarian action ([E/ICEF/2026/13](#)). The Director, Office of Emergency Programmes, presented the report.

134. Delegations commended UNICEF, its staff and partners for their unwavering commitment to children in the most challenging settings, and paid tribute to colleagues who continued to serve as the backbone of the humanitarian system, often at great personal risk.

135. Delegations expressed deep concern at the continued erosion of international humanitarian law, restrictions on humanitarian access and the record number of attacks on humanitarian workers, and called for full respect and accountability for all parties to conflict. A group of delegations asked what approaches UNICEF could employ where access was systematically constrained. In response, the Director, Office of Emergency Programmes, said that UNICEF, with other United Nations agencies, would continue to use humanitarian diplomacy and advocacy to speak out consistently against violations. In addition, to illustrate joint efforts for humanitarian diplomacy and also leveraging the joint work on integrated supply chain, the Director cited recent negotiations undertaken jointly with the World Food Programme on humanitarian cargo during the response in the Middle East and to the Ebola emergency.

136. A delegation, representing a cross-regional group of almost 50 delegations, drew attention to the situation of children in Ukraine, commended UNICEF for its support to the rehabilitation and reintegration of children and recalled General Assembly resolution [ES-11/9](#). The Deputy Executive Director said that UNICEF was committed to continue to support the reintegration of children and family-based solutions for every child in need.

137. Delegations highlighted the persistent funding gap and stressed that predictable, flexible funding, including through the Global Humanitarian Thematic Fund, remained essential to respond to underfunded crises. A group of delegations sought clarification on the decline in funding to local organizations and in cash-based assistance. The Deputy Executive Director, Humanitarian Action and Supply Operations, said that, with diminished resources, UNICEF had first secured global public goods such as the ready-to-use therapeutic food pipeline, which had contributed to a slight decrease of transfers to local organizations, and that reduced humanitarian cash assistance reflected specific country circumstances.

138. Multiple delegations emphasized the centrality of protection and urged that education in emergencies and child protection remain prioritized as life-saving interventions. The Director, Office of Emergency Programmes, affirmed that those were not optional, particularly where education was under attack, and would remain a priority.

139. Many delegations called for stronger localization, a closer humanitarian-development-peace nexus and expanded anticipatory action, and welcomed UNICEF leadership of the integrated supply chain initiative. The Deputy Executive Director said that UNICEF had exceeded the Grand Bargain targets and was also leveraging localization in support of national and local government systems. The Director added that UNICEF would deepen engagement with international financial institutions and roll out a new anticipatory action strategy.

140. The Executive Board adopted decision 2026/11 under agenda item 19 (see annex II).

C. Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025

141. The Associate Director, Gender Equality, Global Programme Division, introduced the Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025 ([E/ICEF/2026/20](#)) following the screening of a video. A youth

advocate and member of the UNICEF Global Girl Leaders Advisory Group addressed the Board and called on UNICEF and Member States to strengthen safe, inclusive and meaningful mechanisms for the participation of girls and adolescents, particularly those in rural and ethnic communities and areas affected by armed conflict.

142. Delegations welcomed the progress reported and recognized the integration of gender equality across UNICEF programmes. They highlighted that girls who faced multiple and intersecting forms of discrimination, including due to poverty, ethnic origin, disability and displacement, remained the furthest behind, and stressed the importance of girls' education, protection from violence, and meaningful participation of girls and adolescents in decisions affecting their lives. Several delegations emphasized the value of engaging men and boys as allies in transforming discriminatory social norms. In response, the Associate Director said that financing and the leveraging of domestic resources had become a central focus of the new Gender Equality Action Plan, 2026–2029.

143. A group of delegations expressed concern that global progress on gender equality was slow and reversing in many places, against a backdrop of significant pushback, and welcomed the UNICEF focus on adolescent girls as an accelerator for change. The group asked how UNICEF was managing funding constraints, how it planned to reach the target of at least 15 per cent principal gender expenditure in the next cycle, and how it would ensure that all country offices met Gender Action Plan standards. The Associate Director said that UNICEF intended to issue an accelerator strategy in the coming weeks, ring-fencing funding and ensuring that programmes reached at least 10 per cent of the girl population, and that accountability rested chiefly on the leadership of country offices, supported by senior gender advisers in the centres of excellence and all-staff training.

144. One delegation expressed support for positive outcomes for girls and boys and the engagement of men and boys as allies, but said that specific terminology included in the report did not align with its national policy. The delegation also noted gaps in data and operational research. The Associate Director affirmed alignment on strengthening evidence and evidence generation research on what works for at-scale solutions for girls and women, and invited the delegation to take part in those efforts.

D. UNICEF programme cooperation

Extensions of ongoing country programmes

145. The Executive Board considered the Extensions of ongoing country programmes ([E/ICEF/2026/P/L.10](#)). The Board was asked to approve additional one-year extensions of the country programmes for Lebanon and South Sudan, each following a previous one-year extension.

146. One delegation made a statement on the extension of the country programme for South Sudan. The delegation urged the transitional government to prioritize transparent domestic investment in essential services and to guarantee safe, unimpeded humanitarian access, and called upon UNICEF and the authorities to work together to that end.

147. The one-year extensions of the country programmes for Lebanon and South Sudan were approved on a no-objection basis, in accordance with Executive Board decision 2009/11.

E. Update on protection from sexual exploitation and abuse

148. The Deputy Director, Programme Effectiveness, presented the Update on protection from sexual exploitation and abuse ([E/ICEF/2026/15](#)).

149. Delegations commended UNICEF for its continued efforts to strengthen safeguarding, accountability mechanisms and survivor-centred approaches, and reaffirmed their commitment to a policy of zero tolerance. A group of delegations emphasized that prevention and response constituted a non-optional core accountability commitment, even amid resourcing constraints, and expressed concern that financial pressures and staffing reductions were weakening protection systems and survivor support. The group stated that protection from sexual exploitation and abuse must remain a distinct priority within the Future Focus Initiative and not be diluted within broader safeguarding frameworks, expressing concern at the move towards a decentralized approach and reductions in dedicated roles. In response, the Deputy Director, Programme Effectiveness, affirmed that protection from sexual exploitation and abuse remained a core priority and said that prioritization meant deciding what was most impactful, not doing less.

150. Delegations highlighted the importance of safe, confidential and child-sensitive reporting systems, and of sustained partnership with national authorities and local actors to build capacity for prevention, reporting, investigation and response. The Deputy Director, Programme Effectiveness, said that strengthening community awareness and trusted reporting channels, government engagement, capacity-building and child-sensitive victim assistance remained central to UNICEF efforts.

151. A delegation observed that most allegations involved implementing partners, called for partner accountability to be reported as an outcome, and highlighted the welfare of locally employed and front-line investigation staff. The Deputy Director said that joint assessments with other agencies were the first line of capacity assessment, complemented by verification through programme monitoring and additional staff training.

152. A group of delegations asked how UNICEF would report on implementation of the recommendations of the Joint Inspection Unit review and the comprehensive assessment, and encouraged stronger inter-agency collaboration, including through the Misconduct Disclosure Scheme. The Deputy Director said that UNICEF had launched implementation of the Scheme, with a pilot planned for the final quarter of 2026, and that the delay reflected the need to ensure that the approach was legally sound and aligned with data protection requirements.

153. A delegation requested information on posts cut and remaining, and on the scope for pooling expertise through joint inter-agency posts. The Deputy Director said that staffing information would be provided in writing. Another delegation stated that it did not endorse the use of gender, gender-based violence or related terminology in the report.

154. The Executive Board adopted decision 2026/12 under agenda item 19 (see annex II).

F. Update on organizational culture and diversity

155. The Principal Adviser, Division of People and Culture, presented the Update on organizational culture and diversity ([E/ICEF/2026/16/Rev.1](#)). The Ombudsman for the United Nations Funds and Programmes presented the 2025 annual report of his Office in conjunction with that agenda item.

156. Delegations commended UNICEF for sustaining a values-driven culture during significant change and welcomed initiatives such as the Organizational Culture Pathways and the Mental Health Stigma Reduction Framework, alongside progress on disability inclusion through the Reasonable Accommodation Fund and both digital and physical accessibility measures in UNICEF operations and programmes.

157. A group of delegations asked how the Future Focus Initiative was affecting staff and culture, which cultural and operational risks had been identified, and where the introduction of human-centred indicators stood. In response, the Principal Adviser said that a strengthened staff support strategy had provided career transition support, well-being and counselling, transparent communication and a Global Ringfence Recruitment Exercise, which prioritized internal staff on abolished posts within recruitment, with the Global Staff Association closely engaged. The Deputy Executive Director, Management, added that lessons from the earlier Headquarters Efficiencies Initiative had informed the approach, with biweekly meetings held with the Global Staff Association and employee resource groups.

158. Several delegations expressed concern at the deferral of the organization-wide staff survey and asked that periodic global staff surveys continue and that results be shared with the Board. The Principal Adviser said that the Pulse Check survey had been conducted in March 2026, with a 68 per cent participation rate, that office-wide results had been released, and that the Global Staff Survey was planned for 2027. The Deputy Executive Director, Management, said that the results indicated that communication and support measures had paid off, while areas for strengthening remained.

159. Delegations welcomed the mandatory multi-rater feedback mechanism and asked how openness of feedback and accountability for senior leaders who did not model values were ensured. The Principal Adviser said that the mechanism applied to over 5,000 staff with supervisory responsibilities and complemented strict reference checks and ethics clearances for movement of senior staff.

160. Delegations noted the decline in younger staff and the disproportionate effect of Future Focus Initiative-related restructuring on lower-level posts. The Principal Adviser said that UNICEF was expanding the internship, Junior Professional Officer and United Nations Volunteer pipelines, including from the global South.

161. One delegation said that it did not support prioritization of demographic targets or gender parity metrics, and it emphasized merit-based recruitment. Under agenda item 19, the delegation requested that a vote be taken on the draft decision on the update on organizational culture and diversity ([E/ICEF/2026/L.13](#)) and provided an explanation of vote. The vote on the draft decision resulted in 32 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People's Democratic Republic, Lesotho, Liechtenstein, Mauritania, Netherlands (Kingdom of the), Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

162. Following the vote, a group of delegations expressed regret that consensus had not been possible and that a decision focused on organizational culture and diversity had been called to a vote. The group stated that a safe, respectful, ethical, diverse and inclusive working environment was central to the ability of UNICEF to deliver for children and a core enabler of programme delivery, risk management, staff performance and institutional trust. It emphasized the importance of monitoring staff trust, psychological safety and well-being during organizational change, including through the Future Focus Initiative and the wider UN80 process, and said that its

support for the decision should be understood as support for the staff, leadership and mandate of UNICEF.

163. The Executive Board adopted decision 2026/13 under agenda item 19 (see annex II).

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

164. The Deputy Executive Director, Partnerships, introduced the Update on implementation efforts on the repositioning of the United Nations development system. The Global Director, Public Partnerships and Resource Mobilization Division, presented the update.

165. A group of delegations welcomed the efficiency gains, encouraged continued engagement in joint and pooled programmes, and emphasized that country programme documents should be tailored to national contexts, including for the least developed countries, small island developing States and countries affected by conflict.

166. A group of delegations stated that the Cooperation Framework should be the single system-wide strategy at the country level, that country programme documents should generally be derived from rather than loosely aligned with the frameworks, and that their approval should be sequenced after finalization of the frameworks. The group asked what more UNICEF could do to elevate the Cooperation Frameworks, what obstacles hindered the establishment of common back offices, and what change Member States could enact to reduce competition. In response, the Deputy Executive Director said that frameworks and country programme documents were complementary but distinct: the framework set collective strategic direction, while the country programme document translated priorities into government-endorsed, Board-approved results backed by resources and verified by the resident coordinator. The Global Director said that alignment was substantive rather than mechanical and that obstacles to common back offices included divergent standard operating procedures, uneven capacity and differing financial and information technology systems.

167. Multiple delegations emphasized that reform should not dilute mandates and that results should be measured by tangible improvements for children. In response, the Deputy Executive Director said that reform should be measured against better, faster and further-reaching results for children, not monetary savings alone, and that country configuration should be driven by evidence and national priorities rather than budgetary pressure.

168. Several delegations highlighted the importance of predictable, sustainable financing and of strengthening core and pooled funding. In response, the Deputy Executive Director said that a balanced mix of core, earmarked and pooled funding was needed, in line with the funding compact, and that reducing competition required Member States to convey a consistent message across the wider system.

169. The Executive Board adopted decision 2026/14 under agenda item 19 (see annex II).

H. Update on the UN80 Initiative and implementation by UNICEF

170. The Deputy Executive Director, Partnerships, introduced the update on the UN80 Initiative and implementation by UNICEF, pursuant to decision 2026/1. The Global Director, Public Partnerships and Resource Mobilization Division, presented the update.

171. A group of delegations reiterated full support for the UN80 Initiative and for an accountable, transparent, efficient and fit-for-purpose United Nations, and underlined the central governance role of the Executive Boards in any proposed restructuring. The group asked how the Future Focus Initiative was differentiated from the UN80 reform agenda and requested an information note in advance of the next session. In response, the Deputy Executive Director, Partnerships, said that the Future Focus Initiative was the internal business transformation of UNICEF, which had preceded and was not mandated by UN80, whereas UN80 was a whole-of-system approach; the two were aligned but differed in governance and metrics of success.

172. Multiple delegations sought clarity on how efficiency gains under the integrated supply chain initiative would be measured, on coordination with other entities and on moving from pilot to scale. In response, the Deputy Executive Director, Humanitarian Action and Supply Operations, said that indicators were being finalized, including reduced delivery times and lower commodity and customs costs, and that the division of labour with the United Nations Population Fund on maternal, newborn and child health commodities had been clarified. He added that procurement and logistics arrangements would become assets available beyond the five pilot countries and beyond humanitarian settings, and that reform would promote local procurement and manufacturing.

173. Multiple delegations highlighted the strategic coordination role of resident coordinators within their mandate, cautioned against new bureaucratic layers and emphasized that country programme documents must remain aligned with Cooperation Frameworks. In response, the Deputy Executive Director, Partnerships, affirmed full commitment to the resident coordinator system while retaining direct access to ministries under the normative mandate of UNICEF, and noted that the country programme document remained the key accountability instrument. The Global Director said that, in the few cases where ideal sequencing was not possible owing to sudden crises, pragmatic flexibility was needed.

174. A delegation asked about the United Nations Regional Reset. In response, the Global Director said that the work package remained in progress and should help country teams to access specialized expertise not available locally, while avoiding duplication.

175. The Executive Board adopted decision 2026/15 under agenda item 19 (see annex II).

I. Evaluation reports and management responses

Annual report for 2025 on the evaluation function in UNICEF, and management response

176. The Director of Evaluation presented the Annual report for 2025 on the evaluation function in UNICEF ([E/ICEF/2026/17](#)). The Director a.i., Office of Strategy and Evidence – Innocenti, presented the management response ([E/ICEF/2026/18](#)).

177. A group of delegations commended the evaluation function for maintaining high-quality work during a period of significant organizational change and resource pressures. The group was particularly encouraged by the study of influential evaluations, which showed how evaluation evidence had informed institutional reforms, programme design, national policies and the development of the Strategic Plan, 2026–2029. The group welcomed efforts to strengthen the system, including the first UNICEF evaluation handbook, more risk-based planning, and continued investment in national evaluation capacity development. The group noted that those

gains had been achieved under considerable resource pressure, and reiterated the importance of maintaining an independent and adequately resourced function.

178. The group of delegations noted uneven progress in integrating gender equality and disability inclusion across the portfolio and encouraged a more systemic approach supported by strengthened data, clearer methodological guidance, dedicated expertise and strengthened quality assurance. In response, the Director of Evaluation noted that the main gaps tended to arise during data collection and analysis rather than at the design stage. He explained that UNICEF was addressing those gaps through stronger quality control and assurance processes, including the socialization of the gender guidance contained in the new evaluation handbook. He added that future efforts would focus on ensuring that gender equality and disability inclusion were not only reflected in evaluation design, but were meaningfully carried through in sampling, data collection, analysis, findings, conclusions and recommendations.

179. The group of delegations requested an update on the planned evaluation of organizational transformation, including its scope, timeline and relationship with internal after-action review. In response, the Director of Evaluation clarified that the evaluation had emerged from the function's own strengthened, risk-based planning and consultation process rather than from an external request by the Audit Advisory Committee. The Director of Evaluation indicated that the evaluation would have a broader scope than the Future Focus Initiative, while examining the Initiative as a central element of wider organizational transformation at UNICEF. He noted that the independent evaluation would draw on broader, data-driven analysis and would run from the fourth quarter of 2026 to the second quarter of 2027 so that its findings could inform the midterm review of the Strategic Plan, 2026–2029.

180. The group of delegations expressed appreciation to the outgoing Director of Evaluation for his leadership in enhancing the function's maturity, strategic relevance and independence, and emphasized the importance of ensuring continuity of leadership and safeguarding the independence of the function during the leadership transition.

181. The Executive Board adopted decision 2026/16 under agenda item 19 (see annex II).

Impact evaluation of the early childhood cash transfer of the Juntos programme on health services coverage and prevalence of stunting and anaemia in Peru, and UNICEF summary of the response of the Government of Peru to the evaluation

182. The Director of Evaluation presented the summary of the impact evaluation of the early childhood cash transfer of the Juntos programme in Peru ([E/ICEF/2026/19](#)). The Minister of Development and Social Inclusion of the Government of Peru and the UNICEF Representative in Peru presented the summary of the response of the Government of Peru to the evaluation ([E/ICEF/2026/20](#)).

183. The Director noted that it was the first impact evaluation to be presented to the Executive Board. He described impact evaluation as a vital strategic tool for achieving focus, impact and scale at a time of constrained resources, as it established not only whether an intervention worked but for whom, under what conditions and at what unit cost. He said that the country-led evaluation presented at the session, which had been requested by the Government of Peru and supported by UNICEF and partners, had examined whether a cash transfer that was conditional on bringing children to facilities for health and nutritional support incentivized positive health behaviours and, by extension, had led to changes in child health and nutrition indicators.

184. The Minister of Development and Social Inclusion of the Government of Peru emphasized that the impact evaluation results and recommendations had helped to consolidate the early childhood transfer, which had been incorporated into results-based budgeting in 2023, and that Peru would allocate \$16.5 million in 2026 to ensure its continuity, an increase in allocations of nearly 15 per cent since 2023. She detailed plans to strengthen household support through digital tracking, monitoring and home visits, and outlined an urban pilot incorporating behavioural-economics tools and differentiated incentives.

185. The UNICEF Representative in Peru said that the evaluation had strengthened the role of UNICEF as a strategic partner for more efficient public spending for children and had generated new requests for technical assistance from government counterparts. He added that UNICEF would continue to support the Government to increase investment in children, strengthen national evaluation systems, and promote integrated programmes spanning nutrition, health and education.

186. A young advocate and former participant of the Juntos programme shared his and his family's experience of the programme through his early childhood and education, and called on Governments to sustain such programmes and to listen to remote communities to shape their policy.

J. Report of the Ethics Office of UNICEF for 2025, and management response

187. The Director, Ethics Office, presented the Report of the Ethics Office of UNICEF for 2025 ([E/ICEF/2026/21](#)). The Principal Adviser, Division of People and Culture, presented the management response ([E/ICEF/2026/22](#)).

188. Delegations welcomed the report and commended the Ethics Office for performing beyond its targets during a year of profound organizational change. A delegation noted the increase in engagement, outreach and training and the rising demand for support, and asked whether that reflected greater trust or a greater number of issues. In response, the Director attributed the increase to greater awareness of where to seek guidance, growing trust and reliance evidenced by repeat consultations and referrals, and a rise in matters specific to the Future Focus Initiative. He said that staff were increasingly opting for informal and early resolution, which helped to avoid formal mechanisms becoming overburdened.

189. Several delegations highlighted the importance of the full independence of the Ethics Office and of adequate, predictable and sustainable staffing and financing, and acknowledged that UNICEF had largely protected the Office's budget for the period 2026–2029. Delegations expressed appreciation for the Ethics and Culture Champions network as a decentralized mechanism for promoting ethics awareness. One delegation emphasized the importance of ensuring that staff felt safe to raise concerns, that protections against retaliation were consistently applied and trusted, and that ethical leadership was embedded across the organization. Another delegation welcomed the launch of global training for preventing and addressing sexual harassment.

190. Delegations requested further information on the status of the new ethics charter and on what gaps or improvements it sought to address. In response, the Director said that the Charter was in its final stages, aligned with the organization's updated regulatory framework, and that its development had been deliberately sequenced to await the Secretary-General's review of the bulletin governing ethics functions and emerging standards of practice among multilateral ethics offices. He clarified that the Charter reinforced the mandate and working arrangements of the Office but was not a precondition for its independent operation.

191. A delegation asked for more information on the role of the Ethics Office during the organizational change. The Director said that it had supported leaders and managers in navigating restructuring with fairness and empathy, had conducted deep listening with severely affected staff and staff groups, and had escalated issues requiring intervention to senior management.

192. The Executive Board adopted decision 2026/17 under agenda item 19 (see annex II).

K. Internal audit and investigations

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

193. The Director, Office of Internal Audit and Investigations (OIAI), introduced the OIAI 2025 annual report to the Executive Board ([E/ICEF/2026/AB/L.3](#)). The Chair of the Audit Advisory Committee presented the 2025 annual report of the UNICEF Audit Advisory Committee. The Deputy Executive Director, Management, introduced the UNICEF management response and the Deputy Director, Division of Financial and Administrative Management, presented the response ([E/ICEF/2026/AB/L.4](#)).

194. A group of delegations welcomed the conclusion in the OIAI 2025 annual report that the UNICEF framework of governance, risk management and control remained adequate and effective. The group noted that the share of country office internal audit reports rated as requiring major improvement or unsatisfactory had risen to 40 per cent and asked how independent functions would remain effective amid funding constraints. The Deputy Director said that OIAI had been protected from more significant budget reductions.

195. The group of delegations raised recurring risks in cash transfers, programme monitoring, procurement and supply chains, and urged prioritization of the 22 internal audit agreed actions outstanding beyond 18 months. The Deputy Director said that those actions related largely to enterprise risk management, which management was in the process of implementing fully.

196. The group of delegations raised concerns about high residual fraud risk, low detection rates and weak fraud risk assessments. One delegation asked what action had been taken against partners identified in audits. The Deputy Director said that a global fraud risk assessment guide was being developed. The Deputy Executive Director said that some partnerships had been suspended pending completion of proceedings before the Implementing Partner Review Board.

197. A delegation asked why government partners were not required to undergo a protection from sexual exploitation and abuse assessment or bound by fraud-prevention provisions, limiting the ability of OIAI to act. The Deputy Director said that it was a reflection of the distinct relationship with government counterparts, with risks addressed through capacity-building and inter-agency mechanisms. The Director of OIAI added that it was a limitation that would require changes to the applicable legal framework.

198. Another delegation asked about the observations in the Audit Advisory Committee 2025 annual report relating to the planned evaluation of the Future Focus Initiative, the updating of overdue policies and culture assessments in country office audits. The Deputy Director said that an after-action review was under way and an evaluation planned for the following year. The Deputy Executive Director said that a two-year workplan had been initiated to prioritize updates to policies due for review. The Director of OIAI said that culture was already being considered in country office audits, with a deeper approach planned for 2027.

199. The Executive Board adopted decision 2026/18 under agenda item 19 (see annex II).

UNICEF Audit Advisory Committee 2025 annual report to the Executive Board

200. The Chair of the Audit Advisory Committee presented the 2025 annual report of the Committee.

201. The Chair of the Audit Advisory Committee welcomed the unqualified opinions of the external and internal audit functions for 2024, the introduction of annual risk reporting to the Executive Board and the actions being taken to strengthen the UNICEF policy framework. He outlined the Committee's key advice: establishing a dedicated corporate governance function, timely succession planning, accelerated enterprise risk management maturity with actionable risk appetite statements, strengthened fraud risk detective controls, a combined assurance map to address coverage gaps, co-locating the leadership of all internal oversight offices in New York Headquarters, increasing internal audit coverage in the areas of information technology, culture and anti-money laundering, having structured dialogue between management and the Evaluation Office regarding budget expectations and sustainability of coverage, finalization of the ethics charter, and strengthened controls over cash transfers and last-mile supply monitoring. He noted that the Committee had adapted its working modalities to support austerity measures and had also commenced the use of approved artificial intelligence tools.

202. Several delegations expressed appreciation for the work of the independent Audit Advisory Committee and noted its advice on strengthening enterprise risk management. A delegation asked the Committee whether its recommended independent evaluation of the Future Focus Initiative should be undertaken by a third party or by the Evaluation Office and recommended that the Committee participate in the recruitment of the new Director of OIAI.

203. The Deputy Executive Director, Management, expressed appreciation for the contributions and advice of the Committee. The Deputy Director, Division of Financial and Administrative Management, welcomed the Committee's feedback and its advice on governance, risk management, ethics, integrity and oversight.

L. Annual report on the risk profile of UNICEF

204. The Chief Risk Officer presented the Annual report on the risk profile of UNICEF ([E/ICEF/2026/23](#)).

205. A delegation expressed appreciation for the transparent reporting of risk and the strengthening of the enterprise risk management framework and noted that the reported increase in fraud cases involving the misuse of programme funds underscored why a robust framework was essential. The delegation called upon UNICEF to focus on risks central to its core mandate, with particular attention to the financial misconduct risk posed by third-party implementing partners. The Chief Risk Officer said that UNICEF was focused on identifying the risks central to its mandate and that risk management was an enabler for navigating uncertainty to deliver results, not a paper exercise.

206. Another delegation welcomed the report and the aim of making risk management an enabler rather than a constraint, recognized that changing the risk culture was a longer journey, and emphasized the importance of adequate and sustainable funding and staffing for the Chief Risk Office. The delegation asked how UNICEF intended to implement the Audit Advisory Committee's five recommendations. The Chief Risk Officer said that the revised enterprise risk management policy embedded risk discussions in country, regional and global

management teams, supported by risk committees, and that the focus was shifting towards helping offices to identify and discuss the most significant risks. He said that the Committee's recommendations were in line with that journey and that UNICEF would consider how to incorporate them into the next phase of its risk management work.

207. The Executive Board adopted decision 2026/19 under agenda item 19 (see annex II).

M. 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

208. The Co-Chairs of the working group on implementing Executive Board decision 2024/15 on the assessment of how the Executive Board executed its governance and oversight functions presented the group's interim report on the implementation of the 31 recommendations in the 2023 report by 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](#)).

209. A group of delegations welcomed the interim report and the assessment of the relevance and feasibility of the recommendations. The group noted the proposal to convene an informal meeting of the three Boards and the intention to present draft decision language at the second regular session of 2026 where sufficient convergence emerged, and encouraged all Member States to engage constructively and move forward in a results-oriented manner.

210. A group of delegations commended the focus on refining existing mechanisms rather than adding complexity, welcomed the proposed delegate's handbook and closer engagement with independent oversight bodies, and emphasized that governance and oversight directly affected humanitarian and development results. The group supported retaining a Member State-driven mechanism that preserved institutional memory and stated that any advisory bodies should add value, avoid duplication and respect the intergovernmental nature of the Boards.

211. A Co-Chair welcomed the shared focus on improving existing arrangements and reiterated that Member State feedback was essential to finalize the report, with written input invited by 1 July 2026, ahead of the planned informal meeting.

212. The Executive Board adopted decision 2026/20 under agenda item 19 (see annex II).

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

213. The Deputy Executive Director, Partnerships, introduced the Private Fundraising and Partnerships financial report for the year ended 31 December 2025 ([E/ICEF/2026/AB/L.5](#)). The Director, Private Fundraising and Partnerships, presented the report.

214. A group of delegations welcomed the strong private sector performance by UNICEF and commended the result in regular resources and the integrated approach. The group noted that growth was driven largely by the National Committees for UNICEF and also, in part, by a small number of large philanthropic contributions, and requested clarity on how far those contributions drove the 2025 results and their expected contribution in future years. The Director said that the approach taken by

UNICEF was to make such large gifts mainstream through multimillion, multi-year and multi-country partnerships built over years. She noted that those gifts were cashed in and managed over several years to limit spikes. She said that growth was evident across most income streams even when those gifts were set aside, noting that contributions from individual supporters exceeded \$1 billion for the first time in history.

215. The group of delegations requested greater transparency on the investment strategy, including the share of resources allocated to digital acquisition, pledge scale-up and legacy development, the markets concerned and how returns were measured. The Director said that investment funds augmented the resources already invested by country offices and National Committees, were allocated on the basis of track record and market potential, were assessed over a four-year horizon, and aimed to accelerate regular resources in absolute terms. She noted that 82 per cent of investments were allocated to mature National Committees to increase regular resources generation.

216. The group of delegations recognized the growing role of innovative financing and partnerships with international financial institutions and asked how such instruments were being positioned to contribute to a diversified resource base. The Director said that innovative financing was tested through a phased approach, scaled up and mainstreamed where successful, and represented funding for the future as part of the diversification strategy. The Deputy Executive Director underlined the importance of the UNICEF brand, credibility and decades of work to the success of fundraising, particularly for retaining the monthly pledge donors, on whom about a third of funding depended.

217. The Executive Board adopted decision 2026/21 under agenda item 19 (see annex II).

O. Address by the Chairperson of the UNICEF Global Staff Association

218. The Chairperson of the UNICEF Global Staff Association addressed the Executive Board. She said that the Future Focus Initiative, office consolidations and workforce adjustments had created prolonged uncertainty, with heavier workloads, shorter contracts and growing strain on the physical and mental health of staff. She highlighted a decline in willingness to take on staff representative roles, called for predictable, timely and honest communication, particularly at country level, and emphasized the importance of staff safety, compassionate leadership, a robust accountability framework and investment in early- and mid-career staff.

219. A group of delegations commended the frank intervention and the courage of staff representatives, and emphasized that reform could not come at the expense of staff well-being and trust. The group called for transparent communication and rationale for decisions, the protection of staff representatives, the continued centrality of security management and duty of care, and investment in clear career paths, and asked UNICEF to report back on progress.

220. The Chairperson clarified that communication with management was generally strong but did not translate consistently at country level. The Deputy Executive Director, Management, described a consultation reviewing the human resource actions taken under the Future Focus Initiative to strengthen talent management, said that corrective action had been taken to protect staff representatives, and noted that Pulse Survey results would inform targeted action plans.

P. Other matters

Provisional list of agenda items for the second regular session of 2026

221. The provisional list of agenda items for the second regular session of 2026 was presented by the Secretary of the Executive Board.

Q. Adoption of draft decisions

222. The Executive Board adopted decisions 2026/10 through 2026/21 (see annex II).

R. UNICEF Staff Team Awards and closing statements by the Executive Director of UNICEF and the President of the Executive Board

223. The Executive Director announced the 2025 UNICEF Staff Team Awards, recognizing the achievements of UNICEF teams across three categories. In the exceptional circumstances category, the awards recognized the country offices in Afghanistan and Chad; in the collaboration for impact category, the country offices in Nepal and Sierra Leone; and in the innovation category, the country offices in Côte d'Ivoire and Peru. The Executive Director thanked the awardees for their dedication, perseverance and professionalism in delivering for children, often under difficult and insecure conditions. The announcement was followed by the screening of a video.

224. In her closing statement, the Executive Director thanked delegations for their engagement, thoughtful interventions and commitment to children throughout the session, and expressed gratitude for the manner in which the Board had worked together despite some disagreements. She said that the interventions of programme countries had been particularly valuable in illuminating the challenges faced in different contexts.

225. The Executive Director said that the central question on United Nations reform was whether it would make the work of UNICEF stronger and better able to address the challenges facing children and welcomed the support of the Board in navigating the reforms with that aim in mind. Reflecting on the achievements of the Strategic Plan that had concluded at the end of 2025, she said that, despite conflict, climate shocks, economic pressures and a constrained financial environment, UNICEF and its partners had continued to deliver for children at scale. She noted that children's needs remained immense and growing, and that, as implementation of the new Strategic Plan advanced, the focus must remain on accelerating progress for the most vulnerable children.

226. The Executive Director said that hearing directly from young people had been among the most powerful aspects of the session and that the work of UNICEF was ultimately about the opportunities and futures of children and young people. She thanked the Board for its engagement on UNICEF programme cooperation, oversight and accountability, and assured delegations that their comments and recommendations had been carefully noted.

227. In closing, the Executive Director paid tribute to several colleagues whose service to UNICEF was coming to an end and thanked them for their decades of dedication to advancing the rights and well-being of children.

228. In his closing remarks, the President of the Executive Board thanked delegations, the Executive Director, the senior management team and UNICEF leadership and staff for the quality of the discussions and the results achieved in a

spirit of dialogue and partnership. He noted that the Board had made progress over the course of the session, including the adoption of several decisions. He said that, amid escalating conflicts, climate and environmental shocks, deepening inequality, record humanitarian needs and sharp reductions in development and humanitarian financing, UNICEF continued to stay and deliver for children.

229. The President said that the updates received during the session had provided a broad overview of the challenges, risks, achievements, strategic priorities and innovations of UNICEF. He expressed regret that consensus had not been reached on one decision and that the Board had resorted to a vote, and encouraged delegations to reflect on how the unity of the Board strengthened the credibility and integrity of UNICEF and advanced the rights of children. He thanked those who had shown flexibility and sought compromise.

230. The President thanked his fellow Bureau members, several of whom had chaired meetings during the session, the facilitators of the draft decisions and the UNICEF technical focal points for their contributions. He also expressed gratitude to the Secretary of the Executive Board and his Office, the staff of the United Nations Department for General Assembly and Conference Management and the interpreters for their professionalism and support in ensuring the success of the session.

Part three
Second regular session of 2026

**Held at United Nations Headquarters from
1 to 3 September 2026***

* The session ended on 3 September 2026, a day before the scheduled date of 4 September 2026.

I. Organization of the session

A. Adoption of the provisional annotated agenda, timetable and organization of work

232. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2026/25/Rev.2) for the session.

233. The Secretary of the Executive Board announced that 50 observer States, 1 intergovernmental organization, 4 non-governmental organizations and 1 National Committee for UNICEF had submitted credentials, in accordance with rule 50.2 of the rules of procedure.³

B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

234. The President opened the second regular session of 2026 and welcomed delegations. He provided an overview of the agenda and said that the Board would also review the Global and Regional Programme document, 2026–2029, which was an integral part of the Strategic Plan and a framework supporting child rights and driving global, regional and cross-border solutions for children. The President noted that new items on governance and oversight had been added to the agenda following requests made by the Board in decisions adopted at the annual session of 2026.

235. The President said that the Board would hold a special focus session on innovation in education, an area of keen personal interest to him and to Estonia, whose experience would be connected with the efforts of UNICEF to improve the accessibility and quality of education. He noted that innovation was a key feature of the work of UNICEF for children, especially the most disadvantaged and marginalized.

236. The President said that the session was being convened at a critical moment, at the end of the first year of implementation of the UNICEF Strategic Plan, 2026–2029, during a period of unprecedented challenges for children, with growing humanitarian needs, public health emergencies, climate and environmental risks and shrinking resources affecting the efforts of UNICEF to uphold the rights of every child.

237. The President said that the Board would join the UNICEF secretariat in the coming months to commemorate the organization's eightieth anniversary. He said that, since 1946, UNICEF had helped to drive some of the greatest advances in human progress, but that, for the first time in a generation, those gains could no longer be taken for granted. He called upon delegations to unite with UNICEF to reaffirm its mandate, protect the gains made for children and make an urgent case for renewed action and investment in their future.

238. The President said that he looked forward to working with all delegations in a spirit of collaboration and reminded the Board that the paramount concern should remain the well-being of children.

239. The Executive Director said that the Board was meeting at a consequential moment for children, for UNICEF and for the United Nations. She noted recent disasters in China, Colombia, Indonesia, Nepal and the Bolivarian Republic of

³ The final number of participants consisted of 55 observer States, 1 intergovernmental organization, 4 non-governmental organizations and 1 National Committee for UNICEF. The final number includes the credentials submitted during the session, after the announcement by the Secretary.

Venezuela, and said that needs continued to grow as resources shrank, while rapid technological change was transforming childhood.

240. The Executive Director said that UNICEF was fully engaged in the UN80 Initiative. She noted that UNICEF was co-leading work on integrated supply chains, where pilots were already generating savings in transportation and logistics, and on a United Nations Data Commons drawing together data from 28 United Nations entities. She stressed that reform would be judged by whether children were safer, healthier and better able to realize their rights.

241. The Executive Director said that UNICEF would mark its eightieth anniversary in December 2026. She highlighted a 60 per cent fall in the global under-5 mortality rate since 1990 and the adoption of the Convention on the Rights of the Child in 1989, and said that the lesson of eight decades was that humanitarian action and the sustained work of development were indispensable.

242. The Executive Director said that artificial intelligence held great potential for children but that, without safeguards, it could deepen inequality. She highlighted the work of UNICEF with the Group of Seven on common principles for children in the digital environment and in the first Global Dialogue on Artificial Intelligence Governance. She also noted that 273 million children and young people were out of school, 2.1 billion people lacked safe drinking water and 3.4 billion lacked adequate sanitation.

243. The Executive Director drew attention to the Democratic Republic of the Congo, where more than 300 children had died in the country's worst Ebola outbreak on record. She said that UNICEF was also responding to immense humanitarian needs in multiple crises around the world. She stressed that children could not be reached where access was denied and that all parties must respect their obligations under international law.

244. The Executive Director said that public sector core resources had fallen by 31 per cent between 2024 and 2025, the lowest level on record, and welcomed increases announced by Denmark, Iceland and Luxembourg and made by Japan, as well as the strong performance of private sector core resources. She said that a new governance team was being established that would bring together and strengthen key functions supporting internal governance and regulatory oversight, and that ambition for children must be matched by the quality as well as the quantity of resources.

245. The President thanked the Executive Director for her remarks and opened the floor for general statements.

246. Delegations congratulated UNICEF on its forthcoming eightieth anniversary and commended the organization's staff, particularly those delivering in the most difficult and dangerous circumstances. Numerous delegations paid tribute to the leadership of the Executive Director. The Executive Director said that the commitment of staff allowed UNICEF to stay and deliver, and acknowledged how painful the reductions under the Future Focus Initiative had been.

247. A group of delegations supported the UNICEF strategy for Africa and highlighted the need for sustained investment to reach the most vulnerable and hard-to-reach children. The group said that country programme documents remained the most important tool for reflecting national priorities and called for a significant increase in predictable, multi-year and flexible core contributions. The Executive Director said that the strategy for Africa was a major priority and that progress there would be enormously impactful.

248. Several delegations welcomed the engagement of UNICEF in the UN80 Initiative and the Humanitarian Reset and stressed that reform should strengthen

delivery at country level, empower resident coordinators and reduce duplication without eroding country presence and technical expertise. Delegations welcomed progress under the Future Focus Initiative and its After-Action Review. One delegation asked how risks were being monitored and efficiency gains translated into programmatic benefits. Delegations also urged that work on integrated supply chains move beyond pilots towards implementation at scale, with attention to value for money, noting the \$2 million in savings achieved through joint negotiations with maritime carriers. The Executive Director said that the test of reform was whether it improved results for children, that UNICEF would be frank in its review about what it would do differently, and that the centres of excellence in Bangkok and Panama would bring technical support closer to multi-country offices.

249. Numerous delegations expressed concern regarding the historic decline in public sector core resources and emphasized that flexible funding was essential to respond to emergencies and reach underfunded contexts. Delegations encouraged UNICEF to broaden its donor base, develop innovative financing and strengthen incentives for flexible funding, including through greater visibility and full cost recovery on earmarked contributions. Several delegations recognized the role of the National Committees for UNICEF and the private sector, and some reaffirmed or increased their core contributions. The Executive Director said that about 80 per cent of core resources went directly to programmes and that core funding was critical to a wider ecosystem in which Governments retained the primary role.

250. Several delegations underlined national ownership and welcomed the alignment of country programme documents with national development plans and the United Nations Sustainable Development Cooperation Framework. Delegations described long-standing partnerships in water and sanitation, health, nutrition, education and child protection, and stressed the importance of strengthening national systems. The Executive Director said that UNICEF country programme documents were aligned with the cooperation frameworks and reinforced the UNICEF focus on building national capacity, highlighting that about 44 per cent of UNICEF funding went to local and national entities.

251. Delegations highlighted the situation of children affected by armed conflict, displacement, disease outbreaks and disasters, including in the Democratic Republic of the Congo, Gaza, the Sudan and Ukraine. They stressed that education in emergencies was life-saving and called for respect for international humanitarian law and protection of humanitarian personnel. The Executive Director said that one in six children lived in or was fleeing a conflict zone and that the most recent reporting had shown the highest number of grave violations against children ever recorded. She asked delegations to keep Haiti in view.

252. One delegation described intensified attacks on Ukraine, including the highest monthly number of child casualties since 2022, appealed for support for the \$160 million winter response, and called for the return of Ukrainian children. Another delegation said that it supported the work of the UNICEF Refugee Response Office in Poland, and invited UNICEF to continue to ensure assistance for children and families displaced from Ukraine, including access to healthcare, mental health and psychosocial support.

253. The representative of the Russian Federation took the floor to exercise the right of reply in response to the statements made by Ukraine and Poland, and expressed the view that the statements concerned fell outside the mandate of the Executive Board.

254. Many delegations welcomed the leadership of UNICEF on children's rights in the digital environment, including the common principles agreed by the Group of Seven and the first global dialogue on artificial intelligence governance. Delegations

emphasized protection from online sexual exploitation and abuse, data privacy and children's participation. One delegation asked how data protection was being addressed as humanitarian data systems became more interconnected. The Executive Director said that UNICEF saw potential in artificial intelligence to support teachers and health workers while remaining mindful of the risks, and that protecting personal data and privacy were priorities.

255. Delegations stressed the importance of water and sanitation, nutrition, immunization, primary healthcare and disability-inclusive programming. The Executive Director highlighted the scale of needs, with 150 million children stunted and unable to recover the resulting loss of physical and mental capacity, no region on track for universal water and sanitation by the end of the decade, and children with disabilities least likely to be in school, reached by services or counted in data.

256. Two delegations urged UNICEF to remain focused on its core mandate. One delegation expressed views related to diversity, equity and inclusion initiatives, gender ideologies, abortion and personnel decisions, and the other on the extent of focus on climate and environment.

C. Proposed programme of work for the Executive Board sessions in 2027

257. The Secretary of the Executive Board introduced the Proposed programme of work for the Executive Board sessions in 2027 ([E/ICEF/2026/26](#)). The Secretary noted that the programme would be published online and would remain a flexible framework subject to revision.

258. One delegation called for adequate attention to humanitarian action, child protection, accountability, sustainable financing and implementation of the Strategic Plan, and requested that its statements be reflected in the present report.

II. Deliberations of the Executive Board

A. UNICEF programme cooperation

(a) Country programme documents

259. A Vice-President of the Executive Board opened the agenda item. The Board considered 17 new programme documents: country programme documents for Albania, Botswana, Burkina Faso, Cameroon, Chad, Eritrea, Eswatini, Guatemala, the Lao People's Democratic Republic, Mali, Mozambique, Tajikistan, Thailand, Uruguay, Viet Nam and Zimbabwe, and the multi-country programme document for the English- and Dutch-speaking Caribbean countries ([E/ICEF/2026/P/L.11-E/ICEF/2026/P/L.27](#)). She noted that, in accordance with Executive Board decision 2014/1, the documents were considered and approved in one session on a no-objection basis, and noted that the drafts had been published for comment from 9 to 29 June 2026 and any comments received taken into account in the final versions. Costed evaluation plans and, in accordance with decision 2025/13, resident coordinator letters confirming alignment with the United Nations Sustainable Development Cooperation Frameworks, were also published.

260. The theme of the session was country programmes driving nutrition progress. The Director, Global Programme Division, moderated the session. The Director noted the commitment under the UNICEF Strategic Plan to save 10 million child lives and support 500 million children to be well nourished by 2029 and said that some 57 million cases of stunting had been averted and 12 million cases of wasting had been averted over the previous 30 years.

261. The Director of Child Nutrition and Development said that 150 million children remained affected by stunting and 43 million by wasting, that 22 countries were experiencing active nutrition crises and that famine had been declared in parts of Gaza and the Sudan. Emerging evidence showed that childhood obesity had for the first time surpassed undernutrition among school-age children and adolescents aged 10 to 19 years. The Director stressed that gains were threatened by poor food environments, poverty, conflict, climate shocks and declining official development assistance. She highlighted high-impact nutrition interventions, from maternal nutrition to the treatment of wasting with ready-to-use therapeutic foods (RUTF), and emphasized the need for a systems approach across food, health, water and sanitation, and social protection to improve nutrition. She also emphasized the key strategic shifts that UNICEF-supported nutrition programmes were supporting, including policy reform on food environments, domestic and innovative financing, humanitarian leadership, localization with reference to First Foods Africa and RUTF production across different country typologies.

262. The Board heard statements from panellists, including the Deputy Minister of Health and Social Protection of the Population of Tajikistan, the National Coordinator of the civil society platform for the Scaling Up Nutrition movement in Mozambique, the Vice-President of a private sector foundation in Thailand, the UNICEF Representative in Cameroon and a youth advocate from Guatemala. They described progress in reducing malnutrition through scaling up proven solutions, such as multisectoral coordination, work with retailers on food environments and shifts towards domestic nutrition financing.

263. The youth advocate from Guatemala said that, in her country, one in two children under 5 years of age lived with chronic malnutrition, while overweight among adolescents aged 15 to 19 years had risen from 22 to 28 per cent in less than a decade. She said that what young people ate depended on their environment rather than individual choice, and called for affordable, healthy and culturally appropriate food where children live and study and for young people to have a place in decisions on food environments.

264. Delegations expressed appreciation for the inclusive and consultative processes through which country programme documents had been developed, and welcomed their alignment with national development plans, the United Nations cooperation frameworks and the UNICEF Strategic Plan. Delegations emphasized national ownership and highlighted priorities including water, sanitation and hygiene, maternal, newborn and child health, nutrition, education and skills, child protection, social protection and climate resilience.

265. Several delegations emphasized that results would depend on predictable and sustained financing, stronger domestic financing and institutional capacity, partnership extending to provincial and district authorities, and support to national data systems. Delegations underlined the importance of reaching children in rural and underserved areas, children with disabilities and children living in poverty. One delegation stressed that the regional approach must preserve national ownership while remaining responsive to national priorities.

266. A delegation welcomed the country programme documents for Burkina Faso, Chad and Mali, cited the Sahel Resilience Partnership and the Berlin Process for Food Security in the Sahel as examples of integrated multilateral cooperation, and asked how UNICEF would ensure coherence across the three programmes and strengthen joint programming with its sister agencies.

267. The respective UNICEF Regional Directors thanked Governments for their leadership in developing the programmes and outlined the strategic focus of each,

emphasizing that stronger national systems, greater domestic investment and sustained political leadership were essential to delivering results at scale in a constrained financing environment.

268. The Executive Board adopted decision 2026/28 under agenda item 4 (a) (see annex II).

269. After the adoption of the country programme documents, one delegation said, while it noted that these country programmes were mapped against national development frameworks that were linked to the Sustainable Development Goals, it would not recognize the country programmes as a matter of course and that it did not support programming related to diversity, equity and inclusion or gender ideology. The delegation expressed the view that UNICEF interventions should remain focused and time-bound and transition to national actors, and that it wished to work collaboratively with the Executive Board and UNICEF leadership to review and adapt the formula by which core funding was allocated for country programme documents.

(b) Extensions of ongoing country programmes

270. The Vice-President of the Executive Board noted that, in accordance with Executive Board decision 2009/11, extensions of ongoing country programmes of one year or less were approved by the Executive Director, who informed the Executive Board of each approval and the reason for it.

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

272. The Vice-President said that, in accordance with the same decision, proposed extensions of country programmes of more than one year, or multiple extensions that in aggregate exceeded one year, were submitted by the Executive Director for approval by the Executive Board on the basis of a short proposal document setting out the reasons for the proposal.

273. 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, as presented in document [E/ICEF/2026/P/L.28/Rev.1](#).

274. The Executive Board adopted decision 2026/29 under agenda item 4 (b) (see annex II).

(c) Global and Regional Programme document, 2026–2029

275. The Vice-President of the Executive Board introduced the Global and Regional Programme document, 2026–2029 ([E/ICEF/2026/28](#)).

276. The Director, Office of Strategy and Evidence – Innocenti, presented the document. She said that the resources underpinning the Global and Regional Programme had already been approved by the Executive Board through the integrated resource plan of the UNICEF integrated budget, 2026–2029. She noted that the

Programme document followed a year of organizational transformation shaped by fiscal constraints and the Future Focus Initiative, and outlined four reinforcing dimensions: policy and technical leadership, anchored in the UNICEF Centres of Excellence and responsive to country demand; convening power to advance advocacy and social and behaviour change; the generation of evidence, tools and global public goods; and strategic partnerships. The Director noted that the Programme contributed directly to the five impact results of the Strategic Plan and to three of its accelerators, and complemented programmes delivered through the country programme document modality. The Programme supported the achievement of child rights, for every child, through global, regional and cross-border initiatives as well as selected programming and partnerships in high-income countries where UNICEF did not have a country programme document. The Director said that engagement with high-income countries would be formalized through framework agreements and would not draw on regular resources.

277. One delegation welcomed the Programme and its anchoring in the commitment to leave no child behind. The delegation highlighted opportunities in digital transformation, responsible artificial intelligence and early warning systems, and encouraged UNICEF country offices to undertake in-depth situation analysis and develop innovative frameworks.

278. One delegation said that the protection of children living through conflict should be more firmly reflected in global programming. The delegation said that children in its country had been killed, injured or displaced during recent hostilities, and called for stronger regional early warning and emergency response mechanisms and support to national recovery.

279. A delegation reiterated its expectation that UNICEF would address grave violations without selectivity and requested that its statements be reflected in the report. The delegation took the floor a second time.

280. The United States of America registered an objection and dissociated itself from the Programme on the basis that it did not support the inclusion of certain elements, including diversity, equity and inclusion standards, and some specific terminology, and expressed a view that anchoring the Programme in the 2030 Agenda for Sustainable Development and its targets diverted attention from child survival, health and nutrition.

281. The Director, Office of Strategy and Evidence – Innocenti, said that linking the Programme to country programme situation analyses was foreseen, together with regional sectoral assessments and strategic foresight analysis, and that it would strengthen response capacity, early warning and child protection in conflict. The Deputy Executive Director, Humanitarian Action and Supply Operations, said that the Programme supported all objectives of the Strategic Plan, including on children affected by armed conflict and ending violence against children, that silence was not an option when children were subjected to grave violations, and that established United Nations arrangements for follow-up existed, which UNICEF would continue to monitor.

282. The Executive Board adopted decision 2026/30 under agenda item 4 (c) (see annex II).

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

283. The Deputy Executive Director, Partnerships, introduced the Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025 ([E/ICEF/2026/27](#)), accompanied by reports on progress against funding compact

commitments (UNICEF/2026/EB/11) and the joint cost-recovery policy. The Global Director, Public Partnerships and Resource Mobilization Division, presented the report.

284. A group of delegations expressed concern at the deepening imbalance in the funding structure, with earmarking accounting for 80 per cent of income over the past two Strategic Plans. Delegations shared the assessment of UNICEF that private sector income could not replace the foundational role of Member States in preserving the legitimacy and multilateral character of the organization, and that the sustained decline in regular resources affected the ability of UNICEF to deliver on its mandate. They asked how the decline in core resources could be reversed, multi-year agreements expanded and earmarking restrictions reduced. The Deputy Executive Director said that core resources were the institutional backbone of a wholly voluntarily funded organization, that UNICEF intended to make multi-year contributions the default rather than the exception and that it was working with the United Nations Development Programme and the World Food Programme towards a common position on earmarking. The Global Director said that seven multi-year core agreements had been concluded for 2026, and that growing donor conditionalities added transaction costs that drew staff from programming.

285. Several delegations asked how the UN80 Initiative work package on funding mechanisms would deliver a more balanced funding base. The Deputy Executive Director said that UNICEF was a co-architect of the package and had argued that reform should improve the quality of all funding streams rather than shift resources between them, and noted the Joint Inspection Unit finding on the cost of earmarking as well as the UNICEF analysis that showed a 113 per cent rise in donor reports since 2018. Pooled funding remained critical, yielding more than \$400 million in 2025.

286. Two delegations raised the issue of cost recovery. One delegation warned against cross-subsidization from regular resources and asked how effective the measures in the joint report had been. The other delegation suggested that cost-recovery rates to incentivize flexible funding could be reviewed and asked whether lessons from private donors could be applied to public partners. The Deputy Executive Director said that corporate partners, who frequently sought tightly earmarked arrangements, were being asked to direct part of their contributions to thematic funds, and had responded strongly. The Global Director cited new reports tracing results from flexible funding to country level.

287. One delegation said that it would not support language placing sole responsibility for funding challenges on Member States without addressing the accountability of the organization, and noted that it had voted against the Strategic Plan.

288. The representative of the Standing Group of National Committees said that 7 of the 10 largest regular resources contributors in 2025 had been National Committees for UNICEF, but that Governments held primary responsibility as duty bearers under the Convention on the Rights of the Child.

289. The Executive Board adopted decision 2026/23 under agenda item 13 (see annex II).

C. Update on UNICEF humanitarian action

290. The Deputy Executive Director, Humanitarian Action and Supply Operations, introduced the item. The Director, Office of Emergency Programmes, presented the update, on the theme of localization.

291. Delegations welcomed the recognition of States as the first line of response under the Humanitarian Reset. A group of delegations encouraged UNICEF to invest in national systems, to match national leadership with resources and risk-sharing, and to assess what had changed in practice and what barriers remained. The Director said that UNICEF worked with national ministries every day, before, during and after crises.

292. A group of delegations asked how UNICEF measured the strengthening of local leadership, rather than the share of funding transferred, and how localization mobilized domestic financing. In response, the Director highlighted a rise of 24 per cent in the child protection budget of one country and the adoption of a first provincial child protection policy that would carry a budget line in another.

293. Several delegations noted that localization concerned influence over governance and decision-making. One delegation asked how children's perspectives informed decisions. The Director said that national non-governmental organizations led or co-led clusters and sat on strategic advisory groups.

294. A delegation asked how UNICEF ensured complementarity and where it would step back in favour of better-placed actors. Another delegation noted that genuine localization required coordination with the Governments of affected countries rather than selective engagement with non-governmental organizations. The Director said that complementarity was not a zero-sum game and that local communities and organizations had greater reach in remote areas of the Sahel, as an example.

295. Several delegations emphasized that water and sanitation, education and child protection were life-saving and not recovery activities. The Director agreed that education in emergencies was life-changing as well as life-saving and asked delegations to help to protect those services when resources were scarce.

296. Delegations called for stronger links between response, recovery and development and asked about the anticipatory action strategy. The Director said that recovery began immediately, as in Nepal, and that part of the Global Humanitarian Thematic Fund had been allocated to anticipatory action, including in the Pacific and the Horn of Africa as part of El Niño preparedness.

297. Delegations expressed concern about the situation of children affected by armed conflict and stressed the importance of respect for international humanitarian law and humanitarian access. The Deputy Executive Director said that children continued to die in conflicts in the Middle East and beyond and that UNICEF would continue to advocate and to respond to grave violations of child rights, wherever they occur.

298. A delegation asked what measures ensured the safety of local staff. The Director said that the duty of care of UNICEF was paramount. The Director added that UNICEF supported all staff equally and invested in their safety and well-being, and called on Member States to uphold protection for humanitarian workers.

299. Delegations asked for a timeline for the integrated supply chain initiative and reiterated the need for flexible and multi-year funding. The Deputy Executive Director said that next steps included agreeing on metrics of success. The Deputy Executive Director thanked all member states who continued to invest in core resources and in the Global Humanitarian Thematic Fund that allowed disbursements to occur within 48 to 72 hours to respond to emergencies in a flexible and rapid way.

D. Update on the UN80 Initiative and implementation by UNICEF

300. The President of the Executive Board introduced the Update on the UN80 Initiative and implementation by UNICEF, provided pursuant to decision 2026/15. The Deputy Executive Director, Partnerships, introduced the item and the Global

Director, Public Partnerships and Resource Mobilization Division, presented the update.

301. A group of delegations reiterated their full support for the UN80 Initiative. The group asked where the greatest risks to operations in humanitarian and fragile contexts lay, how they were being managed and what participation implied for staff workload, organizational capacity and programme delivery. The Deputy Executive Director said that engagement carried a cost that could not be precisely quantified but that UNICEF could not afford not to engage. The information note set out the risks identified, including reduced presence affecting health and child protection services, less distinct child-specific mandates in a reconfigured setting and disruption if reform moved too fast, for each of which mitigation measures were kept front and centre.

302. Delegations asked for further detail on the criteria for assessing whether an agency presence could be reduced, consolidated or replaced, and emphasized that national ownership should remain central. One delegation said that adjustments should be gradual, transparent and evidence-based and that efficiencies should translate into programmatic capacity. The Global Director said that UNICEF had shared its parameters with the wider system: protecting programme delivery in fragile and high-need contexts; preserving capacity for normative mandates and child rights; reflecting income levels and fragility; harnessing agency comparative advantages rather than headcount; and full consultation with host Governments.

303. Several delegations underlined the importance of predictable, flexible and quality funding. The Deputy Executive Director said that a balanced funding architecture was essential; for example, in the Ebola response, core resources deployed within 24 hours had been complemented by the Global Humanitarian Thematic Fund, earmarked contributions and pooled funding. The Global Director said that donor reporting had risen by 113 per cent since 2018, reflecting growth in earmarked funding and donor conditionalities, among other factors.

304. One delegation commended UNICEF leadership on global supply chains and common services, including \$2 million saved in transport costs, noted that the integrated supply chain initiative should advance swiftly and transparently and asked for a timeline for next steps. The Global Director said that it was too early to report on several work packages and that pilots under way would inform them.

305. One delegation said that reform should be judged by its impact on children living through conflict, described the effects of recent military action on children in its country and said that implementation should strengthen the capacity of UNICEF to document violations and support survivors.

306. The Executive Board adopted decision 2026/24 under agenda item 13 (see annex II).

E. 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

307. The President introduced the agenda item, which included an update on the implementation of Executive Board decision 2024/15. The co-chairs of the joint working group presented the group's revised interim report on the 2023 Joint Inspection Unit review, which included an updated implementation plan and an indicative clustering of interrelated recommendations into five work packages. They noted that not all recommendations had been accepted: non-acceptance was proposed where existing arrangements were considered adequate or intervention would add complexity without commensurate benefit. The co-chairs said that the group had been

guided by the principle of strengthening existing mechanisms wherever possible before proposing new structures, in line with the UN80 Initiative.

308. A group of delegations thanked the working group for the revised report and its transparent consultation. The group welcomed the proposed handbook and harmonized onboarding programme, and the emphasis on direct and unrestricted reporting lines to the Boards and Board approval of oversight charters. The group recognized the potential value of a subcommittee on audit and finance and expressed support for maintaining a focused standing agenda item for at least one year while keeping the working group active.

309. Another group of delegations welcomed the greater clarity on implementation responsibilities and timelines and requested further detail on the timeline for revising the relevant charter and terms of reference. The group recognized the rationale for the proposed advisory subcommittee but noted that missions did not have equal staffing or access to specialized expertise and that no new structure should create unequal access, participation or influence. The group encouraged consideration of alternatives to a formal subcommittee, including technical advisory arrangements, and further informal consultation before proposals were finalized.

310. One delegation supported consideration of the establishment of advisory committees and, if necessary, subcommittees on finance, administration and oversight. The delegation expressed support for a direct reporting line to the Board for independent oversight committees, including the UNICEF Audit Advisory Committee, and a formalized role for the Board in risk management. The delegation endorsed the phased implementation road map and supported maintaining the working group to track the roll-out of approved recommendations up to the first regular session of 2027.

311. The co-chairs of the joint working group said that consultations would continue and that outstanding comments could still be addressed. They acknowledged the unequal capacity of delegations, noted that all regional groups were represented in the working group and confirmed that equitable geographical representation would remain central, and welcomed the suggestion of alternatives to a formal subcommittee.

312. The Executive Board adopted decision 2026/25 under agenda item 13 (see annex II).

F. Update on oversight matters

(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 the independent oversight functions

313. The Director, Division of People and Culture, presented 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](#)), submitted for information pursuant to decision 2026/16. He said that it covered the Directors of the Office of Internal Audit and Investigations, of Evaluation and of the Ethics Office.

314. A group of delegations welcomed the timely preparation of the proposal and the revision of the Charter of the Office of Internal Audit and Investigations as important steps towards further clarifying and strengthening the oversight role of the Executive Board. The group expressed appreciation for the greater procedural clarity and predictability regarding when and how the Board was to be involved, and said that

clear and transparent consultation arrangements were important to ensure that the roles and responsibilities of the Board and management were understood.

315. The group of delegations recognized that its feedback during development had been taken into account and welcomed aspects including the strengthened provisions for involving the full Executive Board and the clarification of how feedback from Board members would be addressed, which it said preserved the decision-making authority of the Executive Director.

316. The group of delegations encouraged UNICEF to include provisions on consultation with the Executive Board concerning the head of the Ethics Office from the outset in the ethics charter, to ensure consistency across the three independent oversight functions. The group said that the modalities advanced implementation of the recommendations of the Joint Inspection Unit on the governance and oversight of Executive Boards and could be adopted or adapted by the joint working group.

317. One delegation welcomed both documents but noted that the Joint Inspection Unit, in its 2020 review of the investigation function, had recommended that the legislative bodies of United Nations system organizations include in their oversight charters provisions requiring not only consultation with, but approval by, those bodies when appointing, dismissing or removing the heads of independent oversight offices. The delegation said that approval was the strongest standard for protecting the independence of those offices. The delegation also expressed support in principle for the new governance team, sought further information on its scope and objectives, and recommended that it cover the UNICEF implementing partner oversight framework. The Director, Division of People and Culture, welcomed the support and said that UNICEF looked forward to working with the Board on implementation. He said that UNICEF valued the work of the Joint Inspection Unit and its contribution to coherence across the United Nations system, but noted that its recommendations were non-binding and did not prescribe a single required approach, and that UNICEF would consider them insofar as they were consistent with United Nations and UNICEF regulatory frameworks.

(b) Revised Charter of the UNICEF Office of Internal Audit and Investigations

318. The Director, Office of Internal Audit and Investigations, presented the revised Charter of the UNICEF Office of Internal Audit and Investigations ([E/ICEF/2026/AB/L.7](#)), submitted for decision pursuant to decision 2026/16.

319. The Director said that the Office operated pursuant to its Charter of 17 June 2021, which had been presented to the Executive Board and approved by the Executive Director at that time, and which established the Office as a key component of the independent internal oversight system of UNICEF, with a mandate to provide independent and objective assurance, investigation and advisory services.

320. The Director said that, at its annual session in June 2026, the Executive Board had requested that UNICEF amend the Charter to provide for consultation with the Executive Board with respect to decisions by the Executive Director concerning the appointment, renewal, non-renewal and termination of the Director of the Office. That provision had been incorporated in a new paragraph 42, which was the sole amendment to the Charter, and the amended Charter had been approved by the Executive Director.

321. The Executive Board adopted decision 2026/26 under agenda item 13 (see annex II).

G. UNICEF Strategic Plan: updated financial estimates, 2026–2029

322. The Deputy Executive Director, Management, introduced the item, and the Comptroller and Director, Division of Financial and Administrative Management, presented the updated financial estimates, as contained in document [E/ICEF/2026/AB/L.6](#).

323. Delegations welcomed the conservative approach to financial planning, noting that the projected 20 per cent reduction in income was materializing for the first time in 2026. One delegation asked how likely it was that the projected 2026 income of \$6.46 billion would be realized. Another expressed concern that public sector regular resources had fallen to their lowest level ever, with only 6 per cent of public sector income going to core resources, far below the 30 per cent funding compact target, and asked how UNICEF would maintain and, where possible, increase core and thematic funding.

324. Several delegations noted the proposed increase in the minimum annual regular resources allocation for country programmes, from \$850,000 to \$1.1 million, and expressed support for a review every four years. One delegation said that UNICEF had not demonstrated how the increased allocations would deliver measurable results, that the request to approve up to \$1.5 billion in country programme submissions for 2027 was not linked to quantified efficiency gains, and that the documentation had not clarified that the increase was a reallocation within the same budget. The Comptroller acknowledged that additional context could have been provided and welcomed the proposal for more regular reviews.

325. One delegation noted that the regular resources balance at the end of 2025 remained significant, at \$853 million, and asked about the expected pace of expenditure. The Comptroller said that country programme projections were deliberately conservative so that country offices could count on predictable funding across the five-year period, and that further allocations could be made at the discretion of the Executive Director if balances proved high at the end-2026 income review.

326. Several delegations raised the persistent difficulty of funding evaluation from other resources, emphasized the importance of an independent evaluation function amid organizational reform, and encouraged UNICEF to maintain the target allocation of 1 per cent of programme expenditure. The Comptroller said that the Evaluation Office and the pooled fund had been protected as far as possible, that 33 evaluation posts remained core-funded, and that core funding stood at the level approved a year earlier, having borne the same reductions as other headquarters and regional offices.

327. Delegations welcomed continued implementation of the Future Focus Initiative and sought reassurance that savings remained on track. One delegation said that the \$640 million in savings was necessary but that UNICEF should go further, and called for rigorous prioritization and streamlined operations. The Comptroller confirmed that the savings were on track, mainly from staff separations, and that travel and premises costs were under review. Reductions at headquarters and regional offices had sustained country programme regular resources at close to 2025 levels.

328. The Executive Board adopted decision 2026/27 under agenda item 13 (see annex II).

H. Report of the field visit of the Executive Board

329. The President of the Executive Board introduced the report of the field visit to Maldives and Sri Lanka that had taken place between 31 May and 4 June 2026, as contained in document UNICEF/2026/EB/12. A Vice-President of the Executive Board presented the report on behalf of the delegation.

330. The Vice-President gave an overview of the situation of children in Maldives. Gains in child survival, maternal health, immunization, education and basic services had been achieved, but there were emerging challenges for adolescents. Concerns about young people not in employment, education or training underscored the need to link education with skills, employment, mental health and social protection. Discussions on child protection, violence prevention and juvenile justice had emphasized prevention, early intervention, family support and community-based approaches. As a small island developing State, Maldives faced particular challenges in equitable service delivery, and government counterparts emphasized the importance of maintaining UNICEF responsiveness, technical capacity and presence under the planned transition to a multi-country office with Sri Lanka.

331. The Vice-President also described the situation of children in Sri Lanka, where achievements in child survival, health and education coexisted with persistent inequalities and pressures from economic recovery, climate change and social vulnerability. Child protection had been a central theme, with family reintegration approaches combining psychosocial support, improved living conditions and livelihood assistance showing potential to keep children out of institutional care. High school enrolment did not always translate into equitable learning outcomes, and foundational learning, preschool access, the digital divide, violence in schools and climate anxiety were ongoing concerns. Young climate advocates hoped not only to be consulted but to influence decisions affecting their future. The Vice-President said that community resilience should not substitute for addressing the vulnerabilities and repeated shocks that communities were asked to absorb.

332. The Vice-President said that across both countries, the visit had reinforced the value of UNICEF as more than a programme implementer; its greatest potential lay in partnering with Governments to strengthen national systems, generate evidence and translate national priorities into results for children. The Vice-President said that resources alone did not guarantee results, and asked how resources, technical assistance and partnerships could translate into lasting improvements for children.

I. Other matters

333. The Secretary of the Executive Board confirmed that the provisional list of agenda items for the first regular session of 2027 had been published on the Executive Board website. There were no other matters for consideration.

J. Adoption of draft decisions

334. The Executive Board adopted decisions 2026/23 through 2026/27 (see annex II). Decisions 2026/28, 2026/29 and 2026/30 were adopted under agenda items 4 (a), 4 (b) and 4 (c).

K. Closing statement by the Executive Director of UNICEF and the President of the Executive Board

335. In her closing statement, the Executive Director thanked delegations for their engagement and continued support for the work of UNICEF for children. She expressed gratitude for the spirit of collaboration that had enabled the consensual adoption of decisions. She welcomed the approval of 17 new programme documents and said that UNICEF looked forward to continuing its partnership with Governments and other partners.

336. The Executive Director thanked the President for initiating the special focus session on educational technology, artificial intelligence and the learning revolution.

She said that the real test was not the sophistication of the technology but whether it improved the health and education of children while keeping them safe, which in education meant harnessing artificial intelligence to expand learning opportunities for every child, with strong safeguards for their rights and well-being. She asked delegations to keep the matter high on the agenda and to move from promise to action.

337. The Executive Director thanked the delegations that had confirmed contributions and those that had reaffirmed their commitment to prioritizing core resources, the continuing decline which she described as deeply concerning. She thanked the members of the Board who had travelled to Maldives and Sri Lanka on the Board's annual field visit and noted the value of such visits in seeing the children served.

338. The Executive Director paid tribute to several senior retiring colleagues. She thanked UNICEF colleagues around the world, the President, the Bureau, the Office of the Secretary of the Executive Board and the staff of the United Nations who support the sessions, and said that while the challenges remained immense, so did the capacity to make progress by working together to put children first.

339. In his closing remarks, the President of the Executive Board thanked delegations for their thoughtful engagement and constructive dialogue. He said that the important discussions held and the decisions approved would help to shape the work of UNICEF in the years ahead, and that the deliberations had reflected both the complexity of current challenges and a shared determination to address them together.

340. The President said that the special focus session on innovation in education had emphasized the importance of harnessing artificial intelligence and other innovations to improve learning and educational outcomes, while ensuring that teachers remained central, young people had a voice, and equity, safety and children's rights were protected. He thanked the speakers, panellists, delegations and those who had prepared the session.

341. The President thanked the Executive Director and the entire UNICEF team for their professionalism, dedication and openness throughout the Executive Board session, and expressed his gratitude to his fellow Bureau members, the secretariat, Conference Services and the interpreters, whose work had enabled the efficient conduct of proceedings. He also thanked the facilitators of the draft decisions, and particularly the overall coordinator of the negotiation process.

342. The President observed that an Executive Board session without a vote was a good Board session. He said that the true measure of the session would not be the decisions adopted but how they translated into better outcomes for children around the world, a responsibility that belonged to all. He called on Board members to leave the session with a renewed sense of purpose and partnership, united in their resolve to ensure that every child had the opportunity not only to survive but to thrive.

Annex I

Special focus session on innovation in education: “EdTech, AI and the Learning Revolution: From Promise to Proof”

1. The special focus session on innovation in education was convened in cooperation between UNICEF and Estonia. The session underscored a single message: artificial intelligence had significant potential to transform education, but its value would ultimately be judged by whether it improved learning, advanced equity and strengthened, rather than displaced, the role of teachers. Against the backdrop of a global learning crisis and rapidly accelerating technological change, the discussion moved beyond the promise of artificial intelligence towards the practical conditions needed for responsible implementation at scale.

2. The President opened the session, emphasizing the urgency of the moment and the need for collective action, and noting that education systems and Governments were struggling to keep pace with technological change. The Executive Director said that technology alone did not constitute educational innovation; evidence of improved and safer learning had to precede scale. She announced the UNICEF Learn AI Global Compact, a platform to bring Governments, technology partners, educators, young people and other stakeholders around a shared approach to responsible artificial intelligence through standards, sustainable financing and collective action.

3. The experience of Estonia provided a practical example of system-level transformation. The Deputy Minister for Economic and Development Affairs of Estonia, H.E. Ms. Mariin Ratnik, highlighted the central role of education in the broader digital transformation of her country, while the Chief Executive Officer of the AI Leap Foundation, Mr. Ivo Visak, stressed that AI Leap was fundamentally an education initiative rather than a technology project. Its approach combined teacher development with artificial intelligence designed to support learning rather than simply to provide answers. Estonia was taking an evidence-led approach to expansion, including withholding the tool from primary school students, where sufficient evidence of benefit did not yet exist.

4. A discussion moderated by Ms. Isabelle Hau, Executive Director of the Stanford Accelerator for Learning, centred on four priorities: evidence, equity, teachers and leadership by Governments. The UNICEF Global Director for Education, Ms. Pia Britto, emphasized that solutions could not be considered successful if they only reached children in well-connected, urban or stable environments, and that artificial intelligence had to be grounded in child rights and augment rather than replace teachers and human relationships. The limited evidence base remained a constraint: the moderator noted that only a small proportion of existing studies on artificial intelligence in education provided causal evidence. The Minister of Education and Technical Education of Egypt, H.E. Mr. Mohamed Abdel Latif, stressed that the central question for Governments was not what technology could do but whether it could be shown to improve education at scale, equitably and for every child. He also highlighted the work of his Government with UNICEF to integrate digital literacy and online safety across subjects.

5. The discussion also highlighted that teachers and young people should be active shapers of the transition to artificial intelligence rather than passive recipients of technology. The General Secretary of Education International, Mr. David Edwards, emphasized the fundamentally relational nature of education and the importance of investing in and co-creating solutions with teachers, particularly in the light of a global shortage of 44 million teachers. The youth panellists, the United Nations Youth

Delegate of Finland, Mr. Cevor Tikerpuu, and a UNICEF Youth Advocate from Argentina, Ms. Abril Perazzini, called for greater literacy, safeguards and meaningful co-creation of artificial intelligence with children and young people, and cautioned against a future in which access to human teaching became increasingly determined by income.

6. Mr. Cris Turner, Vice-President for Government Affairs and Public Policy, Knowledge and Information Products, Google, cited evidence from guided learning in Sierra Leone, implemented under teacher supervision, which showed substantial learning gains. He emphasized that teachers, learners and parents were at the centre of the education technology of Google.

7. Interventions from members of the Executive Board underlined the need to address persistent questions of connectivity, affordability, language and inclusion, particularly for rural, nomadic and underserved learners. A Vice-President of the Executive Board noted the limited Internet connectivity in her country and asked how artificial intelligence could be made accessible and equitable for nomadic and rural students and support the country's nine languages of instruction. Mr. Turner said that alternatives to fibre, including satellite and wireless technologies, were being explored, although cost remained a challenge, and that effective support for different languages depended on diverse data sets that captured linguistic and cultural nuance. Another delegation asked how Egypt was ensuring that artificial intelligence narrowed rather than widened inequalities in rural areas and Upper Egypt, and what lessons could be shared through South-South cooperation. The Minister of Education and Technical Education of Egypt emphasized foundational literacy and numeracy as core and noted that Egypt had addressed overcrowded classrooms and teacher shortages and raised attendance to 87 per cent within two years without additional funding. He added that Grade 10 students were receiving tablets and learning coding and artificial intelligence, with expansion to vocational students, and that Internet connectivity was available across rural and urban areas.

8. Those exchanges reinforced that technological capability alone would not resolve structural inequalities in education systems and that technology had to be designed with equity and inclusion at the centre.

9. Overall, the session helped to position artificial intelligence and education technology on the education agenda around a shift from experimentation and promise to evidence, responsible implementation and scale. It also reinforced the distinctive role of UNICEF at the intersection of child rights, education systems, evidence, standards and implementation, and established the Learn AI Global Compact as a vehicle for bringing those dimensions together. A central challenge emerging from the discussion was how Governments, educators, technology companies, young people and development partners could build an alliance capable of ensuring that artificial intelligence served learning as a public good, accessible to every child, including those in the most resource-constrained and crisis-affected settings.

Annex II

Decisions adopted by the Executive Board in 2026

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” (SWE0/2025/001), 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

Approves 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*

Annex III

Report of the joint meeting of the Executive Boards of UNICEF, UNDP/UNFPA/UNOPS, WFP and UN Women held on 5 June 2026

I. Opening

1. The Acting President of the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), in his capacity as Chair of the 2026 Joint Meeting of the Executive Boards, welcomed participants and highlighted the joint meeting as a valuable opportunity for the executive boards and the principals of the United Nations funds, programmes and entities to discuss issues of common concern and exchange perspectives on system-wide challenges. Referring to the theme of the meeting, “UN80: System-wide Perspectives and Strategic Considerations”, he emphasized the importance of ensuring that the United Nations development system remains fit for purpose in an increasingly complex global environment, and highlighted the need for strengthened coherence, effectiveness and strategic alignment across the system. He underscored the complementary mandates of the participating entities and the need to reduce fragmentation, leverage synergies and maximize impact at the country level. Stressing the importance of executive boards in providing strategic guidance and oversight, he called for constructive engagement by Member States to help shape evidence-based and credible reform proposals under the UN80 Initiative, with a view to strengthening delivery and results across the United Nations system.

2. In her opening remarks, the Deputy Secretary-General emphasized that the UN80 Initiative builds on mandates and commitments already established by Member States through United Nations development system reform, the 2030 Agenda for Sustainable Development, and the Pact for the Future. She underscored the need to strengthen efficiency, coherence and effectiveness across the United Nations system in response to growing global challenges and resource constraints, highlighting ongoing work on shared services, country team configuration, regional reset, expertise-on-demand mechanisms and the humanitarian reset. She stressed the central role of resident coordinators and integrated country-level responses aligned with national priorities, while noting that proposals under consideration, including potential mergers, were intended to improve mandate delivery rather than alter mandates. The Deputy Secretary-General emphasized the importance of sustainable financing, including stronger partnerships with international financial institutions, regional organizations and the private sector, and continued Member State engagement and oversight throughout the reform process. While acknowledging progress achieved through United Nations development system reform and operational efficiencies, she argued that further reforms were necessary to ensure that the United Nations remains fit for purpose and capable of delivering on the Sustainable Development Goals by 2030.

3. Speaking next, the Executive Director of UN-Women reaffirmed the organization’s commitment to advancing gender equality and women’s rights, and highlighted progress achieved in supporting legislative reforms, ending violence against women and girls, advancing the women, peace and security agenda, expanding humanitarian assistance, and promoting women’s economic empowerment. She emphasized that multilateralism remains essential to achieving these objectives and expressed strong support for the Secretary-General’s UN80 Initiative. Stressing the importance of integrating gender equality across all reform workstreams, she underscored the need to strengthen the United Nations gender

equality architecture, ensure meaningful engagement of civil society and women-led organizations, and maintain dedicated gender expertise throughout the system. She further highlighted UN-Women's engagement in discussions on humanitarian reform, peace and security, country team configurations, and data initiatives to ensure that gender-responsive approaches are embedded across the reform agenda. Regarding the assessment of a potential merger between UN-Women and the United Nations Population Fund (UNFPA), she noted that the exercise seeks to determine whether alternative institutional arrangements could enhance coherence, impact and effectiveness in advancing gender equality and women's rights, while safeguarding existing mandates and normative frameworks. She emphasized that country-level results should remain the primary measure of success, acknowledged Member States' request for alternative options to a merger, and reaffirmed UN-Women's commitment to engaging openly and constructively with Member States throughout the process.

4. As the second principal to speak, the Administrator of the United Nations Development Programme (UNDP) emphasized that addressing today's interconnected development, humanitarian, climate, governance and peacebuilding challenges requires integrated responses and a more coherent United Nations system. Highlighting the role of UNDP as an integrator and platform for system-wide collaboration, he pointed to examples of joint work on sustainable development financing, climate action, crisis response and recovery, including through partnerships with other United Nations entities and support to nationally led development priorities. He underscored the importance of strengthening coherence across the humanitarian-development-peace nexus, supporting transitions in crisis-affected settings, and expanding shared services and common operational arrangements to improve efficiency and effectiveness across the system. Expressing support for the Secretary-General's UN80 Initiative, he stressed that reform efforts should be driven by delivery, evidence, value for money and country-level impact, while preserving national ownership, respecting mandates and maintaining strong oversight by executive boards. In this regard, he emphasized the continued importance of country programme documents (CPDs), derived from and aligned with United Nations Sustainable Development Cooperation Frameworks (UNSDCFs), as a key mechanism for ensuring Member State oversight and accountability, noting 100 per cent compliance of CPDs of the UNDP in this regard. He highlighted the importance of the Expertise-on-Demand mechanism, as a practical mechanism that guarantees Governments access to the best the United Nations has to offer without having to build duplicative infrastructure. He concluded that a less fragmented, more coherent and effective United Nations development system would be better positioned to deliver results in support of national priorities and sustainable development.

5. In her remarks, the Executive Director of UNFPA reaffirmed the organization's support for the Secretary-General's UN80 Initiative and its commitment to contributing evidence and analysis to inform Member State deliberations on reform. She highlighted the engagement of UNFPA across multiple reform workstreams, including country-level coordination, humanitarian response, regional support arrangements, Expertise-on-Demand initiatives, and efforts to strengthen the use of demographic data, population analysis and foresight across the United Nations system. She emphasized the importance of preserving specialized technical expertise, normative functions, human rights-based approaches and sustained country presence to ensure effective delivery of sexual and reproductive health services, gender-based violence prevention and response, and broader population and development objectives, underlying that impact is not just about money spent. Referring to discussions on a potential merger between UNFPA and UN-Women, she stressed that the assessment was intended to examine future institutional arrangements rather than address performance concerns, and noted that both organizations were developing

alternative options to strengthen coherence and impact within existing frameworks. She underscored the importance of safeguarding mandates, governance arrangements, operational continuity, financial sustainability and accountability to Member States, including through CPDs, while reaffirming the unique role of UNFPA in advancing the Programme of Action of the International Conference on Population and Development. She concluded that the success of reform should ultimately be measured by its ability to improve support to Member States and deliver results for the people the United Nations serve.

6. The Executive Director of the United Nations Office for Project Services (UNOPS) similarly reaffirmed the organization's commitment to the Secretary-General's UN80 Initiative, and emphasized the need for a more coherent, coordinated and collaborative United Nations system capable of responding effectively to complex and interconnected global challenges. He stressed that reform efforts should preserve mandates while strengthening collaboration, and avoiding unnecessary duplication, excessive competition, and the creation of monopoly powers or incumbent structures, and advocated for a marketplace approach, rooted in mandates, to enhance efficiency, agility and effectiveness. Referring to discussions on United Nations country team reconfiguration, he highlighted efforts to strengthen strategic, needs-based planning and develop more adaptive, fit-for-purpose operating models. He emphasized that resident coordinators should be well-positioned to strategically plan with host Governments and United Nations country teams to identify and mobilize required skills and expertise through the Cooperation Framework. He further highlighted the need to shift towards deployment of relevant expertise, on demand, where and when it is needed from outside the country, and that United Nations country teams shall work more as hub-like configurations. He underscored the potential of the Unified Services Roadmap and common back-office arrangements to maximize operational efficiencies and reduce duplication across the system. This requires sustained behavioural change to shift organizational dynamics towards systemic buy-in. In addition, he expressed support for greater integration of supply chains and operational services, emphasizing the importance of leveraging the comparative advantages of different entities, informed by transparent data and cost-benefit analysis. He concluded that increased agility, stronger collaboration and more horizontal ways of working would be essential to improving efficiency, effectiveness and impact, and to rebuilding trust in the United Nations system.

7. The Executive Director of UNICEF reaffirmed the organization's support for the Secretary-General's UN80 Initiative, and emphasized that reform efforts should be guided by their ability to improve results for children. She highlighted measures undertaken by UNICEF to increase efficiency and effectiveness, including reducing operational costs, modernizing its operating model, expanding shared services and strengthening collaboration with other United Nations entities. Stressing the importance of accountability to Member States and national Governments, she underscored the continued role of executive boards in overseeing country programmes, resource allocation and mandate implementation, while emphasizing the need to preserve strong alignment between CPDs and UNSDCF. She further highlighted the importance of a strong resident coordinator system, noting that coordination and operational delivery are complementary functions requiring both system-wide coherence and specialized agency expertise. The Executive Director pointed to practical examples of inter-agency cooperation, including common premises, common back offices, integrated humanitarian supply chains, data initiatives, and partnerships in health, nutrition, social protection and humanitarian response. She concluded that reforms should strengthen coherence, accountability and efficiency, while remaining focused on delivering better outcomes for children,

particularly those affected by poverty, conflict, displacement, disability and climate-related challenges.

8. The Acting Executive Director of the World Food Programme (WFP) reaffirmed the organization's support for the Secretary-General's UN80 Initiative, and emphasized that reform efforts should build on the strengths and achievements of the United Nations system while addressing growing needs in an increasingly constrained resource environment. Highlighting the operational experience of WFP in humanitarian emergencies, he stressed the importance of improving both efficiency and effectiveness, including through organizational streamlining, greater prioritization, and a stronger focus on helping countries build resilience and reduce long-term dependence on external assistance. He underscored the value of partnerships and system-wide collaboration, pointing to ongoing work on integrated supply chains, common services and data interoperability as practical examples of reforms that can enhance collective impact. The Acting Executive Director also emphasized the need for a cultural shift across the United Nations system towards greater collaboration and a stronger focus on shared outcomes. He called for candid discussions with Member States on risk-sharing and the operational consequences of funding reductions, and stressed the importance of more flexible, predictable financing and stronger incentives for cooperation across entities. He concluded that a more coherent and collaborative United Nations system would be better positioned to deliver effective results in support of vulnerable populations.

II. Session 1: Governance, mandates and system-wide coherence

9. Introducing the first session, the President of the Executive Board of UNDP/UNFPA/UNOPS emphasized the significant contributions of United Nations operational entities in delivering results at the country level, and underscored the importance of direct engagement between Member States and the executive heads of the organizations. Drawing on observations from Executive Board field visits, he noted both the strengths of inter-agency cooperation and the continuing challenges posed by fragmentation within the United Nations system. He encouraged Member States to approach discussions on the UN80 Initiative with a focus on practical improvements to effectiveness, coherence and impact, rather than institutional processes alone, stressing that current global challenges do not permit complacency or inaction. The President also highlighted the importance of broad and inclusive consultations with Member States on reform proposals, including discussions related to possible mergers, and noted ongoing cooperation among the executive boards in facilitating such exchanges. Referring to governance arrangements, he observed that the existence of multiple governing bodies and parallel board processes may itself merit examination as part of broader reform efforts, while reaffirming that Member States would play the central role in determining the future direction of the reform agenda.

10. After opening the floor, delegations raised the following observations:

- Delegations broadly welcomed the UN80 Initiative and expressed support for reforms aimed at strengthening the effectiveness, efficiency, coherence and responsiveness of the United Nations system. Many emphasized that reforms should ultimately be judged by their ability to improve results and impact at the country level, and ensure that the organization remains fit for purpose in an increasingly complex global environment.

- A strong emphasis was placed on strengthening system-wide coherence and coordination while preserving the comparative advantages, specialized expertise, mandates and governance structures of individual entities. Several delegations stressed that coherence should not be equated with uniformity, and that reforms

should enhance complementarity and collaboration rather than pursue consolidation as an objective in itself.

- Delegations repeatedly underscored the importance of preserving mandates and ensuring that reform efforts strengthen, rather than weaken, existing programmatic capacities and normative functions. Particular attention was given to safeguarding specialized expertise and maintaining support in areas such as development, humanitarian action, gender equality, women's empowerment, human rights, and sexual and reproductive health and rights.

- While many delegations expressed openness to considering structural reform options, they emphasized that decisions should be supported by robust evidence, comprehensive cost-benefit analyses, assessments of risks and operational implications, and careful consideration of alternative approaches. Several delegations stressed the importance of preserving country presence, programme continuity and service delivery throughout any transition process.

- Delegations highlighted the central role of executive boards and Member States in providing governance, oversight and strategic direction throughout the reform process. Many stressed that proposals affecting mandates, governance arrangements, operational models or accountability mechanisms should be subject to meaningful consultation with executive boards and informed decision-making by Member States.

- Strong calls were made for transparency, consultation and evidence-based decision-making. Delegations emphasized the need for timely information-sharing, comprehensive analysis, regular reporting and meaningful opportunities for Member State engagement as reform proposals continue to evolve.

- Several delegations underscored the importance of strengthening country-level coordination and leadership, including through the resident coordinator system. Support was expressed for ensuring that reforms reinforce country-level coherence, improve responsiveness to national priorities, and make greater use of field perspectives and country-level feedback in shaping reform decisions.

- Delegations emphasized that reform efforts should respect national ownership and align with the priorities of programme countries. Many stressed that reforms should support nationally led development pathways, strengthen local institutions, and avoid disruption to cooperation frameworks, country programmes and ongoing operations.

- A number of delegations highlighted the importance of ensuring that reform efforts remain focused on supporting developing countries and countries in special situations, including least developed countries, landlocked developing countries and small island developing States. Calls were made for reforms that strengthen the development pillar, reinforce humanitarian and emergency response capacities, and improve outcomes for vulnerable populations.

- Several delegations noted the importance of assessing reform proposals within the broader context of ongoing United Nations reform efforts, including the humanitarian reset, regional reset, resident coordinator system reforms and country team reconfiguration processes. Delegations emphasized the need to understand the cumulative operational, financial and human resource implications of these interconnected initiatives.

- Concerns were raised regarding the financial environment facing the United Nations system and the implications of resource constraints for mandate implementation and country-level delivery. Delegations stressed that efficiency gains

should support stronger programmatic impact, preserve field-level capacities and avoid placing additional burdens on programme countries.

- Delegations sought further clarification on the practical implications of proposed reforms, including governance arrangements, accountability mechanisms, transition costs, operational risks, impacts on staff and country-level delivery, preservation of technical expertise, preparedness of Governments for potential changes, and measures to ensure that reforms produce tangible improvements for the populations served by the United Nations.

III. Session 2: Operational efficiency, delivery models and partnerships

11. Opening the second session, the President of the Executive Board of WFP emphasized that rising global needs and declining resources require a more coherent, coordinated and efficient United Nations system. Noting the interconnected nature of challenges such as food insecurity, health, education, social protection and infrastructure, she stressed the importance of integrated approaches, stronger collaboration across entities and greater coherence across the humanitarian-development nexus. She highlighted ongoing efforts among the Rome-based agencies to advance more coordinated and nationally led approaches, aimed at reducing fragmentation and increasing collective impact, while emphasizing that efficiency should serve as a means to improve results rather than create additional bureaucracy. She underscored the importance of flexibility and adaptation to country contexts, particularly in fragile and crisis-affected settings, and reaffirmed the commitment of the WFP Executive Board to strengthening system-wide coherence, operational efficiency and localized delivery in order to better serve vulnerable populations.

12. Speaking next, the Vice-President of the Executive Board of UNICEF emphasized that reform efforts should ultimately be measured by their ability to improve outcomes for children, particularly those who are most vulnerable and hardest to reach. He underscored the importance of operational efficiency, including through shared services, integrated supply chains and strengthened data systems, while stressing that reforms must be evidence-based, responsive to country contexts, and preserve mandates, accountability and oversight. He highlighted the continued importance of CPDs and predictable, flexible financing in supporting effective delivery and accountability for results. He also called for clear evidence of the impact of system-wide reforms, and emphasized the need for transparent engagement of Member States and Executive Boards in decisions affecting governance, mandates, country presence and financing arrangements.

13. During the interactive discussion that followed, delegations raised the following points:

- Delegations broadly welcomed the Secretary-General's UN80 Initiative and ongoing efforts to strengthen the effectiveness, efficiency and coherence of the United Nations development system. Many emphasized that reforms should enhance country-level impact, reduce duplication and administrative costs, and enable entities to deliver more effectively in a context of growing needs and constrained resources.

- Strong support was expressed for deeper inter-agency collaboration, including through shared services, common back-office functions, joint programming, pooled procurement, integrated logistics and supply-chain arrangements. Delegations encouraged building on existing operational efficiencies, while ensuring that reforms remained practical, evidence-based, and focused on improving development and humanitarian outcomes.

- Several delegations underscored the importance of maintaining strong country-level coordination and leadership. Support was expressed for strengthening the role of resident coordinators and ensuring that reforms enhanced the responsiveness of United Nations country teams, while respecting national ownership and alignment with programme country priorities.

- Discussions on structural reform proposals, including possible mergers among United Nations entities, continued to attract significant attention. While many delegations expressed openness to exploring merger options as a means of improving coherence and efficiency, they stressed that any such arrangements should be supported by thorough analysis and preserve existing mandates, technical expertise, governance arrangements, and programmatic and implementation capacities, particularly in areas related to gender equality, women's empowerment, sexual and reproductive health and rights, and humanitarian action.

- Delegations emphasized that reform efforts should remain people-centred and continue advancing the principles of the 2030 Agenda. Particular attention was drawn to the need to protect support for vulnerable populations, strengthen localization, promote gender equality and women's empowerment, and reinforce linkages across humanitarian, development and resilience efforts.

- Concerns were raised regarding the financial environment facing the United Nations system. Delegations highlighted the importance of ensuring that efficiency gains translated into greater programmatic impact, and called for reforms that maximize the use of available resources while preserving field-level capacities and technical expertise.

- A number of delegations stressed the importance of transparency and meaningful engagement with Member States throughout ongoing reform processes. Calls were made for timely information-sharing, opportunities for consultation through governing bodies, and regular updates on proposals being considered under the UN80 Initiative, the Quadrennial Comprehensive Policy Review and related reform processes.

- Delegations sought further information on the practical implications of proposed reforms, including governance arrangements, operational impacts, safeguards for specialized functions and service delivery models, the preservation of technical expertise, accountability mechanisms, and measures to ensure that reforms result in tangible improvements at the country level.

14. In response, the Executive Director of UN-Women thanked Member States for their constructive engagement, and reaffirmed UN-Women's commitment to supporting the UN80 reform process. She noted delegations' calls for ambitious reforms, stronger system-wide coherence, and continued efforts to reduce fragmentation and duplication while enhancing collective impact. Emphasizing that the success of reforms should be measured by improved results for those most at risk, she highlighted the importance of executive boards in guiding the reform agenda, including discussions on potential mergers. She stressed that reforms should strengthen the ability of the United Nations to deliver for women and girls and uphold international commitments on gender equality and women's empowerment, and reiterated UN-Women's readiness to support a stronger, more effective and coherent United Nations system.

15. The Executive Director of UNFPA thanked Member States for their comments and emphasized the importance of collaboration across the United Nations system in advancing shared objectives. She acknowledged the contributions of partner entities and underscored that, while mandates may differ, the success of the United Nations depends on its ability to work together effectively. She concluded by recalling the

commitment to leave no one behind, and highlighted the importance of ensuring inclusion and attention to the needs of persons in all their diversity.

16. The Administrator of UNDP thanked Member States for their comments and emphasized the importance of listening to Member States throughout the reform process. He acknowledged questions regarding timelines and stressed that established governance, oversight and intergovernmental processes must be respected to ensure meaningful Member State engagement in decision-making. He also underscored the continued importance of looking at the reform through the lens of delivery, noting that the United Nations is at its best when it works as one.

17. The Executive Director of UNOPS thanked Member States for their guidance and emphasized the importance of ensuring that their views inform the next steps of ongoing reform efforts. He highlighted the significant progress already achieved in delivering results despite challenging circumstances, including advances in United Nations development system reform, strengthened resident coordinator leadership, enhanced coherence within United Nations country teams, and increased collaboration among United Nations entities. He noted that reform is an ongoing process that is already taking place across the system, including within individual organizations, and expressed confidence that any future country team reconfigurations or merger processes could be managed in a way that avoids disruption to delivery.

18. The representative of UNICEF, speaking on behalf of the Executive Director, thanked Member States for their constructive and insightful interventions, and emphasized that the success of the UN80 Initiative should ultimately be measured not by the ambition of its architecture, but by the United Nations system's collective ability to deliver results for vulnerable populations, particularly those furthest behind. The representative also expressed the commitment of UNICEF to continuing discussions with Member States on UN80 and United Nations development system reform through the Executive Board.

19. The representative of WFP thanked Member States for their comments, and emphasized the importance of both sharing progress on reforms and efficiencies and listening to Member States' perspectives. The representative highlighted the tangible reforms undertaken by WFP, including in collaboration with other United Nations entities, and reaffirmed the organization's commitment to continuing these efforts. The representative also expressed appreciation for the guidance and oversight provided by Member States and governing bodies throughout the reform process.

20. Closing the session, the Acting President of the Executive Board of UN-Women thanked participants for their active engagement in the Joint Meeting of the Executive Boards, and commended the spirit of collaboration and candid dialogue that had characterized the discussions. He noted that these exchanges reflected a shared commitment to a strong and effective United Nations system, expressed appreciation for the opportunity to serve as Chair of the 2026 Joint Meeting, and formally declared the meeting closed.