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Report of the Executive Board of the United Nations Children's Fund on the work of its first regular session of 2021

(9–12 February 2021)*

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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/2021/1/Rev.2).
2. The Secretary of the Executive Board announced that 47 observer delegations, including 1 intergovernmental organization, 1 international organization, 9 non-governmental organizations and 8 National Committees for UNICEF had submitted credentials, in accordance with rule 50.2 of the rules of procedure.

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

3. The President welcomed all members and observers of the Executive Board to the first regular session of the Board and noted the new members of the Bureau. She acknowledged the UNICEF Executive Director and thanked UNICEF staff.
4. The President said that, at this time last year, everybody had high hopes for 2020. Today, however, instead of the accelerated progress for children that had been hoped for, the world was reckoning with the brutal impact of an unprecedented global pandemic. She said the most vulnerable had suffered the most.
5. The coronavirus disease 2019 (COVID-19) pandemic had revealed and increased inequities globally, including highlighting gaps in education, social security, gender and digital access.
6. Despite these challenges, UNICEF had persisted. The President praised the quick and effective response by the organization, including leadership at headquarters and offices in the field. She noted the swift adaptation to the new realities by UNICEF personnel on the ground. She said that UNICEF had supported access to water, sanitation and hygiene (WASH) services and provided personal protective equipment in more than 100 countries. The organization had supported millions of children with remote and home-based learning and reached billions of people with science-based COVID-19-related messages.
7. UNICEF had also used innovative partnerships, such as an agreement with the largest soap manufacturer in Burundi, to produce extremely low-cost soap for use in that country.
8. UNICEF work to address the pandemic was coupled with its ongoing work, such as fighting malnutrition and supporting routine vaccination.
9. The President said UNICEF needed to commit to getting back on track to achieving the child-related Sustainable Development Goals, because the world's children could not wait for the end of the pandemic to see the progress.
10. With the accelerating development of vaccines, the world dared to imagine the pandemic's end. The President strongly appreciated and welcomed the efforts by UNICEF as part of the COVAX Facility to enable equitable access to COVID-19 vaccines.
11. She noted that, as the largest single vaccine buyer in the world, UNICEF was contributing invaluable expertise in procurement, logistics, freight and storage, and the Board looked forward to welcoming representatives of the World Health Organization (WHO), a key partner of the COVAX initiative, during the agenda item on COVID-19.

12. The pandemic had highlighted the importance of quality health systems, which would be a topic of the presentation on country programme documents.
13. In the education realm, the President emphasized the importance of quality remote education and solutions aimed at providing children with digital learning opportunities by 2030 and the need for equal opportunities for learning, including inclusiveness for children with disabilities.
14. Wider use of new technologies was also important, as was scaling up innovations. This would also enable local communities and activists to contribute more for their development and well-being, and to a cleaner and safer environment.
15. The President called on Member States to help UNICEF to secure the flexible and sustainable resources it would need to fully implement its mandate.
16. The Board members should be encouraged by the determination of UNICEF to build back better. The pandemic had galvanized UNICEF to rethink the way it operated and to seize the disruptions and hurdles as opportunities for change and experimentation.
17. The President said the Executive Board would do everything it could to support UNICEF in the development of the next Strategic Plan.
18. The Executive Director said that the year 2021, which marked the seventy-fifth anniversary of UNICEF, would provide a milestone opportunity to highlight the organization's role in serving and supporting children and to continue adapting UNICEF for the future.
19. Before the COVID-19 pandemic, the world had already been off track in meeting the Sustainable Development Goals, with children threatened by worsening humanitarian emergencies, continued violence, poverty, exclusion and discrimination, a changing climate, a denial of their rights to health and education and inequalities that limited their futures. In the pandemic, children were shouldering the brunt of lockdowns, experiencing restrictions to transportation and movement, interruptions in such vital services as immunizations and basic health care, rising food insecurity and school and playground closures.
20. The number of children needing UNICEF support was expected to multiply. Countries would require unprecedented levels of assistance to rebuild shattered systems and to support their populations. The pandemic could be the largest disruption to global progress for children in modern history, one that would cause pain in all countries. Amid that darkening picture, UNICEF was hard at work.
21. During the session, the Executive Board would be updated on UNICEF progress in responding to the needs of the pandemic, including its leadership role in the COVAX Facility and in purchasing, transporting and delivering vaccines. The Board would also discuss several new country programme documents, all aligned with the United Nations Sustainable Development Cooperation Frameworks (UNSDCFs) and the UNICEF commitments under the Convention on the Rights of the Child.
22. The Board would also be updated on the UNICEF Strategic Plan, 2022–2025, which would reflect the organization's short-term priorities, including distance learning to save futures, immunization to save lives, water to save communities and mental health to save families. The Plan would also include such medium-term priorities as primary health care at the community level and ready access to a suite of health services. UNICEF would adapt its child protection programming; expand work on social policy and protection; integrate gender commitments across its programming; advance programming around climate; continue with its commitment

to stay and deliver within humanitarian emergencies; and pursue transactional fundraising and two-way social media engagement.

23. Discussions would also focus on the Private Fundraising and Partnerships workplan and the innovative financing instruments under development. UNICEF counted on Member States to increase their regular resources support based on the commitments made in the funding compact. UNICEF would continue to match donor generosity with strong financial stewardship and transparency. For the eighth consecutive year, UNICEF had received an unqualified audit opinion on its financial statements and would continue to monitor its financial estimates.

24. UNICEF continued to scale up bold innovations, improve its human resources system, implement organizational improvements and streamlining, and continue its journey to become more diverse and inclusive. In its seventy-fifth year, UNICEF would not stand still. It would continue to adapt and change to meet the needs of children.

25. The President opened the floor to general statements.

26. The context of the COVID-19 pandemic and its impact on children, along with the need for equitable access to COVID-19 vaccines, were dominant themes mentioned by nearly every delegation or group of delegations in their general statements. One delegation referred to the economic and social fallout of the pandemic as the long tail of COVID-19, while also noting that the moment nevertheless brought opportunities to demonstrate innovation and improve cooperation to deliver for children.

27. A delegation said that the COVID-19 pandemic had not only undermined initiatives to protect children but had further worsened the living conditions of children throughout the world. The pandemic had unravelled decades of health, education and other advances for children across the globe, in the view of another delegation. Another noted that the pandemic had made children, especially girls, more vulnerable to crimes of exploitation, such as domestic violence and trafficking and called on UNICEF to focus on these issues in the new Strategic Plan. One delegation said the concept of human security was a useful one in the current environment and should guide efforts to build back better in the post-COVID-19 era.

28. Two delegations said that the COVID-19 pandemic was pushing more children into extreme poverty or multidimensional poverty, with one of these saying that Member States and development partners needed to therefore raise their voices and speak for children. Five additional delegations and a group of delegations noted the challenges and vulnerabilities of children living in poverty or in poor households and the need to reduce multidimensional poverty.

29. One delegation hoped that in combating the pandemic, UNICEF would strengthen its coordination with other United Nations agencies to help countries and regions to alleviate the negative impact of the pandemic on children, women and other vulnerable groups. Another delegation remarked that the tireless efforts and commitment of the UNICEF Executive Director and staff had proved to be the cornerstone of assistance to children worldwide.

30. A delegation said that there was a need to create an enabling environment for health security across broader sectors, including water and sanitation, food and nutrition, education, gender and others to address the crisis beyond the immediate response. One delegation said that the moment called for the acceleration of efforts to tackle the profound challenge that all Member States were facing and guarantee that children's rights were promoted and protected.

31. The UNICEF leadership role in the COVAX Facility and in vaccine distribution was hailed by 14 delegations and by a group of delegations. One delegation considered the UNICEF involvement in the COVAX Facility to be a welcome development against vaccine nationalism and urged UNICEF to support technology transfer to developing countries and flexibility under intellectual property rights to ensure that vaccines reached the most vulnerable people. Several other delegations also noted the importance of the UNICEF role in fair vaccine access.

32. One delegation asked how UNICEF would be involved in the COVAX initiative and what would be done to ensure that middle-income countries could also have access to the vaccine, while a group of delegations said that the delivery of vaccines to low- and middle-income countries was not only a moral imperative, but enlightened self-interest. A delegation asked how UNICEF was planning to contribute to overcoming challenges in vaccine equity, especially in countries affected by conflict.

33. Another delegation said it hoped that UNICEF could benefit from all the contributions made to the COVAX Facility. Representatives of Amnesty International and Human Rights Watch both called for equity in access to and the distribution of the COVID-19 vaccine, with the former expressing concern that the COVAX Facility was operating subject to vaccine orders that rich countries had already secured.

34. Eight delegations talked of school closures and the learning crisis or called for the safe reopening of schools. One delegation was concerned that many children were falling behind in their education, with many at risk of dropping out, particularly girls and adolescents. Another delegation urged UNICEF and Member States to make education a priority for the new Strategic Plan, and to support countries to build resilient education systems and bridge the digital divide.

35. Several delegations cited the need to close the digital gap and eliminate digital exclusion, with delegations calling for more attention to the protection of children in the digital space, including in education, and noting that the pandemic had exacerbated the negative consequences of globalization and digitization. A delegation said that such partnership initiatives as Generation Unlimited and Giga, a UNICEF effort to connect schools to the Internet and children to information, were crucial to increasing investment in digital learning, building skills and youth empowerment, especially in the context of the digital transition and in the effort to leave no one behind. One delegation wanted more information on how UNICEF planned to expand its work on the safe reopening of schools.

36. Several delegations said that one consequence of the pandemic was the staggering emergence of violence against children (especially girls) as well as domestic violence, which children were forced to witness while confined to their homes. One delegation called for campaigns against domestic violence.

37. Noting the alarming psychological impact of the pandemic, a delegation mentioned the closure of schools; adjusting to virtual learning technologies; a lack of access to basic health care and outdoor activities; and domestic violence and sexual exploitation. Two delegations welcomed UNICEF support to making mental-health services or psychosocial support available for every child during this unprecedented disruption of their lives, and one noted that this was especially important in humanitarian situations and for children with disabilities.

38. One delegation felt that, considering the context of the pandemic and what needed to be accomplished in the next four-year cycle, the next Strategic Plan would be the most ambitious plan that UNICEF had ever undertaken. A delegation hoped that UNICEF would align the Strategic Plan with its mandate and the quadrennial comprehensive policy review of operational activities for the development of the

United Nations system (QCPR), while another delegation asked how UNICEF was implementing the mandates of the QCPR resolution adopted the previous year.

39. A delegation welcomed hearing more about the lessons learned and best practices so far in terms of the four UNICEF priorities during the pandemic, particularly in implementing the United Nations development system reform and strengthening the connection between humanitarian and development efforts. The delegation asked how such lessons learned would inform the next Strategic Plan and programming for building back better.

40. A delegation said that UNICEF needed to innovate and adjust to new challenges and strengthen partnerships for implementation at the national, regional and global levels. Another delegation said that the new Plan should be built on the organization's comparative advantages, while two said that the Plan should be based on the principles of national ownership.

41. A delegation called for efforts to address climate change to be integrated into the new Strategic Plan, while a group of delegations said that climate awareness and action should be integrated into UNICEF programming, including its education initiatives.

42. Two delegations and a group of delegations called for more flexible funding for UNICEF, particularly in the context of pandemic recovery.

43. Two delegations spoke of the positive and transformative power of early childhood development work, with one delegation calling for a focus on the design of modern and efficient education systems to be developed in the new Strategic Plan.

44. Five delegations and two groups of delegations noted the seventy-fifth anniversary of UNICEF, with a group of delegations saying that it provided an opportunity for UNICEF to assess its policies and programmes for children and adolescents. A delegation said that the future of UNICEF lay in preserving the trust that Member States placed in it and in continuing to live up to that trust, as it always had.

C. Election of officers of the Executive Board

45. The Executive Board elected as President the Permanent Representative of Lithuania to the United Nations, Audra Plepytė, and as Vice-Presidents: the Permanent Representatives to the United Nations of Morocco, Omar Hilale; New Zealand, Craig J. Hawke; and Costa Rica, Rodrigo A. Carazo; and the Deputy Permanent Representative to the United Nations of the Republic of Korea, Hyunjoo Oh.

II. Deliberations of the Executive Board

A. Updated road map to the development of the UNICEF Strategic Plan, 2022–2025, including consultations and briefings

46. The item was introduced by the Deputy Executive Director, Programmes, and presented by the Director, Division of Data, Analytics, Planning and Monitoring.

47. A group of delegations noted the implications of the COVID-19 pandemic for children and for the ways in which UNICEF would respond to their needs over the coming years. A delegation praised UNICEF for working towards a Plan that accounted for the effects of the pandemic, integrated the United Nations reform and ensured harmonization with other United Nations agencies. The delegation wanted to see how UNICEF would conceptually address humanitarian action in development

work. Another delegation and a group of delegations welcomed steps to better link such work; the delegation noted the importance of safeguarding principled humanitarian action. The Deputy Executive Director, Programmes, said that the new Strategic Plan would strengthen the humanitarian-development-peace nexus.

48. The group of delegations welcomed the Plan's ambition regarding gender and hoped that a focus on structural barriers, harmful practices and transformative actions would be at the core of the Plan. A delegation called for strategic approaches to address equality and coverage. The Deputy Executive Director, Programmes, said that the Plan would strengthen the use of social-behavioural science as part of its approach to addressing the structural barriers linked to gender inequality.

49. The group of delegations said the pandemic had demonstrated an urgent need for flexible and predictable funding to quickly adapt and respond.

50. The group and another delegation welcomed the stronger focus on outcome-level results, while the group requested that outcomes have a clear thematic orientation, which would incentivize the soft earmarking of funds. The delegation emphasized the need for a clear line of accountability between country-office action and aggregated results and the need for generating outcome-oriented evidence. While acknowledging that flexibility on output-level results was needed, the group of delegations hoped that the Plan's results framework would still reflect the unique contribution of UNICEF to results in countries. The group and another delegation also called for improved performance reporting.

51. A delegation looked forward to a Plan that reflected the importance of the UNICEF normative mandate; it encouraged further work on multisectoral approaches, especially the human rights-based approach, the principle of leaving no one behind and the conflict-sensitive approach. The Director, Division of Data, Analytics, Planning and Monitoring, said that UNICEF took to heart these principles. The Deputy Executive Director, Programmes said the forthcoming Plan would have this multisectoral approach and would reflect related lessons learned during the pandemic.

52. The delegation asked how UNICEF would align these approaches with the Plans of other agencies and implement them in countries. The Deputy Executive Director, Programmes, responded that UNICEF was working with other agencies on what each would contribute, with the aim of ensuring complementarity as well as accountability. Several delegations appreciated the joint Strategic Plan consultations held with other New York-based funds and programmes.

53. A delegation wanted UNICEF to put sustainability at the core of its work by applying a climate and environmental lens to its programming. The Deputy Executive Director, Programmes, responded that a focus on sustainability, along with resilience and the humanitarian-development-peace nexus, would be strengthened in the new Plan. The Deputy Executive Director, Management, said UNICEF had made progress on ecoefficiency, including on an inter-agency basis. UNICEF had hundreds of "green teams" around the world. The next Strategic Plan would align UNICEF emission reduction targets with those of the United Nations.

B. UNICEF programme cooperation

(a) Country programme documents

54. The country programme documents (CPDs) for Azerbaijan, China, Côte d'Ivoire, Eswatini, Georgia, North Macedonia, Panama, Somalia, Tunisia, Uruguay and Uzbekistan were considered by the Board. Following an introduction by the Deputy Executive Director, Programmes, the Director, Health Section, Programme

Division, gave a presentation, followed by a short video on the 11 countries and by remarks from four guest panellists.

55. In a pre-recorded message, the Minister of Health, North Macedonia, reiterated his Government's commitment to providing quality health care while safeguarding gains, building resilience and including a focus on mental health and children with disabilities. He underscored the role of UNICEF in supporting these efforts.

56. Joining via pre-recorded video, the Minister of Planning and Development, Côte d'Ivoire, highlighted the country's progress and challenges relating to health indicators. She noted the importance of multisectoral approaches, innovations and complementary strategies for behaviour change, as well as engagement strategies that included participation by adolescents, especially young girls.

57. A young Girl Scout leader from Tunisia spoke of her organization's extensive efforts to reach and support communities to address the challenges posed by the COVID-19 pandemic, including through communication campaigns on handwashing and awareness-raising, promoting the active participation of young people.

58. In his pre-recorded remarks, the Deputy Special Representative of the Secretary-General and Humanitarian and Resident Coordinator for Somalia underscored the alignment of the CPD with the UNSDCF and National Development Plan. The CPD would facilitate adaptive programming and bolster joint programming with the United Nations agencies to build resilience and ensure sustainability.

59. After the panellists, Member States had the floor for their comments. The representative of China stressed the need for stronger and more resilient public health systems, expressed appreciation for the longstanding cooperation with UNICEF, and affirmed that the CPD incorporated inputs from stakeholders, was fully aligned with the UNSDCF, the 2030 Agenda for Sustainable Development, national priorities and the UNICEF mandate.

60. The representative of Tunisia expressed appreciation for the participation by the Girl Scout. The new country programme would prioritize inclusive socioeconomic development; education; health; water, sanitation and hygiene; the environment; and access to justice, with a continued focus on equity, inclusion, gender and adolescent participation.

61. The representative of Georgia highlighted achievements made with UNICEF support, including strengthening the human rights machinery, reducing maternal and child mortality and strengthening social protection, health care and education systems.

62. The representative of Somalia thanked UNICEF for its continued support to the health infrastructure and expressed appreciation for the emphasis in the CPD on child mortality and maternal health.

63. The representative of Uzbekistan expressed appreciation for UNICEF collaboration in helping to repatriate women and children from conflict zones, protecting children's rights, conducting childcare reform and strengthening the education system.

64. The representative of Uruguay highlighted the importance of education, and stressed its continuity, including through technological platforms; reopening schools safely; and continued work with UNICEF within the framework of the new CPD.

65. The representative of Panama welcomed the CPD and reported significant challenges and inequality gaps despite the country's high-income status. She underscored the country's improved data collection and disaggregation and fostering

of resilience, as well as the Government's commitment to work with UNICEF and partners in responding to children's needs.

66. The representative of Eswatini reported reduced foreign development assistance due to its classification as a lower-middle-income country, which did not reflect the on-the-ground situation. She appreciated UNICEF assistance in scaling up resource mobilization efforts and providing technical and financial support within the United Nations system response plan.

67. The representative of Azerbaijan said that UNICEF had been a crucial partner in health care, education, social services and child protection, including for children affected by war and those with disabilities. The delegation from Azerbaijan added that it rejected an attempt by a delegation to politicize the meeting.

68. The representative of North Macedonia valued the longstanding cooperation with UNICEF and underscored the Government's priorities of protecting children without parental care, improving education quality, eradicating child poverty and preventing violence against children.

69. The representative of Côte d'Ivoire commended the cooperation with UNICEF and the United Nations and reiterated her Government's commitment to work with UNICEF and partners to accelerate the achievement of the Sustainable Development Goals and the African Union Agenda.

70. A delegation emphasized that CPDs were agency-specific, country-level tools that should clearly define the organization's support for addressing a programme country's most pressing domestic development needs in a targeted and impartial way. While regional and international cooperation in CPDs could help build capacity in support of country-level development goals, regional and international cooperation references within the CPDs should not imply endorsement or support and should not, in and of themselves, be CPD goals. The delegation added that CPDs were not the appropriate instrument to advance agencies' own global programmatic and fundraising objectives or to promote the foreign-policy platforms and global development goals of programme countries.

71. A delegation expressed appreciation for the cooperation with UNICEF and efforts to alleviate the impact of COVID-19, stressed the importance of ensuring that programmes aligned with national needs and priorities and noted its concern about what it considered to be political language in a CPD.

72. The Executive Board adopted decision 2021/1 on a no-objection basis (see annex).

(b) Extensions of ongoing country programmes

73. The President stated that, in accordance with its decision 2009/11, the Executive Board had been informed of the four-month extension of the country programmes for Armenia and Malaysia, following a two-month extension; and the first one-year extensions of the country programmes for Croatia, the Democratic People's Republic of Korea, the Islamic Republic of Iran, Mongolia and the United Republic of Tanzania.

74. The Executive Board was requested to approve the four-month extension of the country programme for the Syrian Arab Republic, following two consecutive one-year extensions, a nine-month extension, a three-month extension and a two-month extension; and the one-year extension of the country programme for Tajikistan, following a one-year extension.

75. The Executive Board adopted decision 2021/2 (see annex).

C. Oral report on UNICEF follow-up to the recommendations and decisions of the forty-fifth and forty-sixth Joint United Nations Programme on HIV/AIDS Programme Coordinating Board meetings

76. The Associate Director and Chief of the HIV/AIDS Section, Programme Division, presented the oral report.

77. A group of delegations noted its deep concern that the world had fallen short of the global targets for 2020, that progress towards ending AIDS in children had stalled since 2015 and that the COVID-19 pandemic had worsened the situation. The group said that the main hindrances were a worrying level of service gaps, including uneven prevention and treatment coverage, with systems failing to reach all pregnant mothers with HIV and many women struggling to remain on antiretroviral therapy. The group also cited social and structural barriers that severely undermined progress.

78. The group expressed support for UNICEF plans to address these issues by focusing on integration as a key pillar of the HIV strategic plan; ensuring that all women and adolescent girls had access to sexual and reproductive health services and that all young people received comprehensive sexuality education; ensuring more political will and investment of sufficient financial resources in health-care systems and their appropriate allocation; ensuring coherence between the UNICEF Strategic Plan and the Global AIDS Strategy with regard to HIV programming; and providing sufficient resources to the Joint United Nations Programme on HIV/AIDS (UNAIDS) Unified Budget Results and Accountability Framework.

79. A delegation urged accelerated efforts to avoid the reversal of gains and to offset the impact of the COVID-19 pandemic on HIV/AIDS programming. The delegation regretted that none of the super-fast-track targets for children and adolescents for 2018 and 2020 had been met and expressed concern about donor fatigue and diminishing political will. The delegation asked what concrete steps UNICEF was taking to prevent further erosion of progress in the fight against HIV/AIDS amid the pandemic.

80. A delegation said that it was encouraged by the inclusion of UNICEF in the next UNAIDS strategy and by the organization's continued work on community systems to improve responses on HIV and children. The delegation appreciated the organization's differentiated programming focused on the elimination of mother-to-child transmission of HIV through global fund proposals and improved programme quality and efficiency; and commended work by UNICEF to reduce stigma and its impact on adolescents. The delegation strongly concurred with the approach outlined in the background note, namely more focus on the HIV/AIDS response among children and adolescents, particularly adolescent girls.

81. A delegation requested that the secretariat avoid using the term "sexual and reproductive health and rights", which had been included in the report, stating that this language had not been included in the previous UNICEF Strategic Plan and was not an internationally agreed term.

82. The representative of UNAIDS thanked UNICEF for its contributions as a key member of the joint programme and welcomed the revised principles of co-sponsorship. He stated that mothers, newborns and adolescents would be central to the new UNAIDS strategy. The representative welcomed the strong engagement by UNICEF in the implementation of the strategy, which it hoped would foster alignment of the strategies of UNICEF and the other co-sponsors in the future.

D. UNICEF response to COVID-19

- (a) Update on UNICEF humanitarian action: the coronavirus disease 2019 pandemic**
- (b) Overview of the strategic repositioning of the UNICEF response and the way forward**

83. The Executive Director made introductory remarks and welcomed the two guest speakers from WHO: the Director-General and the Executive Director, Emergency Preparedness Response Programme. The Director, UNICEF Office of Emergency Programmes, and the Director, Programme Division, jointly presented the update.

84. The Director-General reaffirmed the longstanding special relationship between WHO and UNICEF and thanked the UNICEF Executive Director for her leadership. He emphasized that the partnership between the organizations could be further strengthened to help countries to recover and rebuild by ensuring equitable access to vaccines, diagnostics and therapeutics; supporting countries to maintain essential health services, including routine immunization for children; and investing in primary health care.

85. Several delegations commended UNICEF for its COVID-19 response, variously citing its speed, resilience, commitment and partnership focus. Several emphasized the need to make vaccines a global public good. A group of delegations encouraged UNICEF to prioritize its work on inclusion in its operations and partnerships; resilience, by systematically bringing together its humanitarian, development and gender expertise to improve the use of social protection services and education; and sustainability, by ensuring that the response to COVID-19 was sustainable and climate-friendly and did not exacerbate environmental challenges. The Director, Programme Division, reiterated that UNICEF had stayed and delivered across multiple contexts throughout the pandemic to track services to support children and propose solutions. He emphasized the focus on resilience and shock-responsive social protection systems as well as links to climate action in the COVID-19 response and recovery efforts, such as climate-resilient WASH services and the inclusion of sustainable energy into WASH, health, nutrition and education programmes.

86. Another group of delegations encouraged UNICEF to prioritize the collection and use of sex-, age-, disability- and location-disaggregated data throughout the response. It emphasized the importance of sexual and reproductive health and rights and integrating gender-transformative programming and a rights perspective in UNICEF humanitarian action. Commending UNICEF contributions to the localization agenda, the group stressed that the organization must go further to advance and strengthen local and national expertise and response capacity. The group stressed accountability to affected populations, strengthening the humanitarian-development-peace nexus, and the importance of innovative financing and broadening the donor base. A delegation underscored the importance of partnerships in the response, and highlighted examples of UNICEF work with local authorities, institutions and community leaders.

87. The Director, UNICEF Office of Emergency Programmes, emphasized the importance of preparedness; that getting the resources required to better prepare for emergency response was key; and that UNICEF needed to continue to focus on the issue in dialogue with the Member States. UNICEF was now reporting progress after encountering difficulties in consolidating government data lacking in disaggregation. Working with front-line partner organizations and local governments had been a requirement of the public health response. With WHO and the International Federation of Red Cross and Red Crescent Societies, UNICEF had done risk communication and community engagement work, which it hoped would become

more permanent in terms of fulfilling the organization's accountability to affected populations.

88. A delegation asked the Executive Director, WHO Emergency Preparedness Response Programme, to elaborate on progress in the set-up of the COVID-19 Technology Access Pool. He responded that work was under way on a private sector engagement strategy and an upcoming civil society consultation around this issue.

89. A delegation said that it would welcome information on the UNICEF commitment to addressing protection needs related to the pandemic as well as outbreak mitigation measures, particularly in relation to the most vulnerable children and families. The delegation encouraged UNICEF to include gender equality, women's empowerment and gender-based violence issues in its assessment and communication of the COVID-19 response. The Director, UNICEF Office of Emergency Programmes, reported that UNICEF was trying to allocate more resources to the response to gender-based violence in the context of COVID-19. Flexible funding, which accounted for only 5 to 6 per cent of the funds received for the pandemic response, allowed UNICEF to be equitable and to support work on gender-based violence, child protection and WASH – sectors that tended to be neglected in public-health responses. The Director, Programme Division, provided examples of how UNICEF had accelerated efforts to address the challenges faced by girls and women since the start of the pandemic, including new and deepened partnerships to scale up digital solutions, and systems for conducting regular gender analysis and reviews at the country level.

90. A delegation called for special measures for several countries in conflict in the Middle East, due to the financial constraints caused by the pandemic. Another delegation spoke of the severe economic and social situation in their country, and the obstructed transfer of the support needed to mitigate the pandemic, which was due to conflict as well as the continuing imposition of unilateral coercive measures.

91. Two delegations emphasized the importance of facilitating access to the COVID-19 vaccine by the most vulnerable populations and enquired about progress made in targeting those groups. The Director, UNICEF Office of Emergency Programmes, reaffirmed that all UNICEF humanitarian assistance remained impartial and based on independent needs assessment, and that the organization was firmly committed to reaching the most vulnerable populations.

92. Another delegation sought clarification on how UNICEF had considered the report's statement that the emergency response should be seen within broader country-level strategies for building resilience and strengthening the links between humanitarian, development and peace programming and funding. The delegation also asked how UNICEF assessed the mainstreaming of disability inclusion in its COVID-19 response and how resources were allocated to this. UNICEF was encouraged to pay particular attention to women and girls with disabilities in crisis situations. The delegation stressed the importance of UNICEF support for existing social safety nets, while providing direct assistance to populations in need. The Director, Programme Division, agreed with the importance of integrating outcomes on disabilities across all UNICEF programmes, noting that this had been demonstrated through UNICEF support to school reopenings and child protection services.

93. A delegation urged UNICEF to maintain its humanitarian assistance under the leadership of national Governments and to scale up its cooperation with Governments and other relevant United Nations entities. It said that the right balance needed to be found between efforts to respond to COVID-19-related impacts and maintaining non-COVID-19 essential health care for children. The delegation said that education, especially low-tech learning, should be another priority in UNICEF humanitarian

assistance programmes, and that the organization should play a role in fighting the impact of poverty and eliminating the root causes of conflict and enforced displacement. The Director, Programme Division, reported that UNICEF spent around 70 per cent of its resources in fragile and conflict-affected settings, and more than 50 per cent in humanitarian action. In its next Strategic Plan, working towards a 2030 horizon, UNICEF aimed to strengthen its linked humanitarian, development and peace programming to reduce vulnerability, enhance national and local coping systems and capacities and address the drivers of fragility.

94. The Chair of the Standing Group of National Committees for UNICEF highlighted the excellent fundraising results achieved by the Committees in 2020 for the COVID-19 response. The Chair spoke of the Committees' evolving role for children, which had helped to further raise the UNICEF profile in the National Committee countries and to secure additional funds for children.

E. Evaluation reports and management responses

Evaluation of UNICEF work for children in urban settings, and management response

95. The Chief, Evaluation Office, presented the evaluation report, which was accompanied by a summary ([E/ICEF/2021/3](#)). The Deputy Director, Programme Division, presented the management response ([E/ICEF/2021/4](#)).

96. A group of delegations commended the positive and ambitious management response to the evaluation. They requested attention to marginalized and vulnerable children and the systematic use of multisectoral human rights-based and gender-transformative approaches, engagement with other partners and the non-duplication of roles. The Deputy Director, Programme Division, acknowledged the need to further strengthen the human rights-based approach to programming and to fully use gender-based, gender-responsive and gender-transformative ways of programming. The group of delegates also emphasized the importance of meaningful participation for children and youth in urban planning and decision-making.

97. The group of delegations noted the evaluation's finding that sector strategies for programming in urban settings were lacking, except for WASH and immunization. The Deputy Director, Programme Division, said UNICEF was looking at developing urban-specific strategies for other sectors as well and said that urban fragility was a priority, as was the need to link humanitarian and development programming during a humanitarian crisis. To the group's concern about the duplication of roles, the Deputy Executive Director, Programmes, said that because UNICEF country programmes were developed with national Governments and were therefore aligned with national cooperation frameworks, duplication would be avoided. The Deputy Director, Programme Division, said that UNICEF had a letter of engagement with UN-Habitat and would continue to leverage that agency's experience in urban programming, especially in such areas as urban planning and public spaces and urban data.

98. The group of delegations appreciated that UNICEF would consider urban contexts in relevant results areas and targets more strongly in the Strategic Plan, 2022–2025 and that the organization was working to strengthen its organizational capacities in this area. The group also asked UNICEF management to provide a follow-up to the evaluation to the Board in 2023. The Deputy Director, Programme Division, said that UNICEF recognized the need to strengthen staff capacity and would welcome the opportunity to further report on progress in 2023.

99. The Chair of the Standing Group of National Committees said that National Committees were proud of the Child-Friendly Cities Initiative, which had helped

locations in 25 countries to become beacons of child rights. The Initiative was so firmly embedded in National Committees that it had served as a platform for key interventions during the COVID-19 pandemic. The Chief, Evaluation Office, appreciated the role of the Spanish National Committee for UNICEF in the evaluation as a case study, while noting that the National Committees had not been the subjects of the evaluation, and the recommendations were directed at the UNICEF Programme Division.

100. The Chair of the Standing Group said that the case study on the Child-Friendly Cities Initiative in Spain was used to highlight good practice in a high-income country. The Deputy Executive Director, Programmes, noted the important role that National Committees played in advocating for child rights in high-income countries and said that the programming arm of UNICEF would be working closely with the National Committees.

Evaluation of the UNICEF Strategic Plan, 2018–2021, and management response

101. The Chief, Evaluation Office, presented the evaluation report, which was accompanied by a summary ([E/ICEF/2021/5](#)), after which the Director, Division of Data, Analytics, Planning and Monitoring, provided the management response ([E/ICEF/2021/6](#)).

102. A group of delegations appreciated the commitment by UNICEF to involve children and young people in framing the new Strategic Plan but noted that such participation needed to continue throughout the programmatic life cycle. A delegation echoed the evaluation's recommendation that UNICEF further support children's and young people's role as advocates, partners and change agents. A representative of the European Union agreed with the need to better include the voices of children in planning and implementation. The Chief, Evaluation Office, appreciated the delegations' emphasis on children's meaningful participation.

103. The group of delegations welcomed the focus on outcome-level results but wondered how reducing the number of outcomes and adding flexibility to programming decisions would affect the design of the new Strategic Plan. A longer-term, outcome-focused strategy was also supported by the representative of the European Union, who noted that strengthened reporting and a focus on outcomes would help to secure adequate funding for the Plan. The Chief, Evaluation Office, said that the shift to an outcome-level approach would not diminish the responsibility to report on results and that there was good capacity at the field level to report on outputs. The Deputy Executive Director, Programmes, said that UNICEF was focused on making the next Strategic Plan a high-level framework for clear child outcomes applicable to different types of settings, with decisions on how to achieve those made within countries.

104. The group of delegations appreciated the commitment to multisectoral approaches and to aligning the forthcoming Strategic Plan with the Gender Policy and Gender Action Plan. The Director, Division of Data, Analytics, Planning and Monitoring, noted the feedback and guidance from delegations on gender equality and gender-transformative programming. A delegation also emphasized the need to integrate gender equality and women's empowerment into programming and to report against high-level gender results, a point also made by the group of delegations. The Director, Programme Division, noted that the new Strategic Plan would reflect gender as a change strategy in addition to specific gender outcomes.

105. The group of delegations and another delegation emphasized the importance of reducing silos by using the multisectoral approach and fostering staff flexibility to work in both humanitarian and development contexts. The representative of the European Union welcomed the evaluation's recommendation in this regard, as well

as the recommendation of a longer-term strategy aligned with the 2030 Agenda. The Director, Programme Division, said that UNICEF had good examples of the multisectoral approach from the pandemic response in work with parents and caregivers, in such areas as mental health and the humanitarian-development-peace nexus approach.

106. A delegation, along with the group of delegations, emphasized the importance the humanitarian-development-peace nexus approach for UNICEF work and the need for a supporting comprehensive analysis. The Director, Division of Data, Analytics, Planning and Monitoring, noted the strong support for work on humanitarian-development-peace programming. UNICEF intended to build on examples of such programming from the COVID-19 response, which would require flexible funding.

107. A delegation said that since private sector engagement was receiving increasing attention within UNICEF, the organization should ensure that the new Strategic Plan provided a framework for such engagement along with guidance for country offices. The Director, Division of Data, Analytics, Planning and Monitoring, thanked the delegation for the suggestions regarding ensuring that private sector work did not compromise the Children's Rights and Business Principles. The Director, Programme Division, noted that UNICEF had specific strategies, including ongoing capacity development for staff, around private sector engagement.

108. A delegation highlighted the concern reported in the evaluation about protecting and promoting the organization's mission as a child right's organization and asked how UNICEF would address this concern. The Director, Division of Data, Analytics, Planning and Monitoring, said that the guidance for UNICEF was to focus on inequity, ensure the centrality of the voices of children and uphold humanitarian principles. UNICEF supported individual country offices to find the best ways to ensure that the rights of children were upheld at all levels, at all stages of programming.

109. The group of delegations and two other delegations emphasized the need for more profound change strategies in the new Strategic Plan. The Deputy Executive Director, Programmes, said the Plan would be based on a theory of change with explicit assumptions, based on strong theoretical and empirical foundations.

110. The Executive Board adopted decision 2021/3 (see annex).

F. Oral update on the implementation of General Assembly resolution 72/279 on the repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system

111. The Deputy Executive Director, Partnerships, introduced the item, and the Deputy Director, Public Partnerships Division, presented the update.

112. A group of delegations noted that the text of the QCPR contained strategies around climate and biodiversity issues, persons with disabilities, digital technologies and other areas, setting the tone for greener and more-inclusive development, particularly post-pandemic; the QCPR encouraged progress on interlinked agendas of biodiversity and climate change. The Deputy Director, Public Partnerships Division, said the QCPR was a navigational chart for policy guidance and would enable collective strategic contribution towards the Decade of Action.

113. The group called for the monitoring and reporting framework for the QCPR to have clear, evidence-based indicators for agencies to use. The Deputy Executive Director, Partnerships, said that the United Nations Department of Economic and

Social Affairs was in charge of developing the monitoring framework and that UNICEF was engaged.

114. Noting the QCPR focus on the poorest and most vulnerable, the group highlighted the importance of gender mainstreaming and gender equality, the significance of girls' education and the realization of human rights. It welcomed dialogue on how the new strategic plans of the funds and programmes would help to meet these ambitious targets.

115. Two delegations commended UNICEF work in partnership with other agencies. One delegation hoped that a more interconnected United Nations development system would accelerate the implementation of the Sustainable Development Goals and achieve better results for children and underlined the importance of alignment in various areas. A delegation welcomed the continued dialogue around the alignment of cooperation frameworks and CPDs. The Deputy Executive Director, Programmes, and the Deputy Executive Director, Partnerships, said that collaborating with other agencies was important because such work was critical to achieving the outcomes that UNICEF aimed to achieve and delivering on the Sustainable Development Goals.

116. A delegation asked how country-level United Nations development system reform could be strengthened while making full use of each agency's comparative advantage. The Deputy Director, Public Partnerships Division, said that the best opportunity for coherence was the reporting and monitoring framework, which would allow comparability across United Nations entities.

117. A delegation noted that, as of 2021, 50 per cent of the organization's field, zonal and regional office space was now part of common premises and asked whether cost savings had resulted. The Deputy Executive Director, Management, responded UNICEF was proud of the 50 per cent, but could do more; she said that UNICEF would revert to Member States on the specific cost savings to date. The Deputy Executive Director said that with other agencies UNICEF was studying the impact of the COVID-19 pandemic on various efforts, including shared premises. She also said UNICEF was encouraging its teams to use the mutual recognition framework more fully to make use of other agencies' policies.

118. A delegation asked about UNICEF engagement with the new regional collaborative platforms. The Regional Director, Middle East and North Africa, told delegations of the UNICEF use of Manara, a regional data hub for sharing knowledge products across the United Nations system and which was also accessible to Member States and partners. UNICEF was also involved in issue-based coalitions in the region, and in a regional peer group for technical colleagues supporting the development of the UNSDCF. The Deputy Executive Director, Partnerships, thanked the delegations for emphasizing the United Nations reform at the regional level.

G. UNICEF financial report and audited financial statements for the year ended 31 December 2019 and report of the Board of Auditors, and management response

119. The Deputy Executive Director, Management, introduced the UNICEF financial report and audited financial statements for the year ended 31 December 2019 and report of the Board of Auditors (A/75/5/Add.3). The Director of External Audit, Chile, representing the United Nations Board of Auditors, presented the report of the Board of Auditors. The Comptroller and Director, Division of Financial and Administrative Management presented the financial report and audited financial statements as well as the management response to the report of the Board of Auditors ([E/ICEF/2021/AB/L.2](#)).

120. A group of delegations and another delegation noted the unqualified audit opinion received by UNICEF. The group also acknowledged the organization's high liquidity and strong solvency and noted the importance for UNICEF of a stable financial footing to fulfil its mandate.

121. The group welcomed more information on the organization's policy for investing its financial assets ethically and in an eco-friendly way. The Comptroller said that UNICEF was not aware of any unethical investment; nothing had come to the attention of any oversight body that had reviewed the UNICEF treasury operations.

122. The group encouraged UNICEF to address recurring areas of identified weaknesses, including continued shortfalls in the harmonized approach to cash transfer (HACT) assurance activities by UNICEF regional and country offices, and analyse reasons for these recurring issues. The Comptroller responded that some of the recommendations might sound the same due to their classification but were not necessarily so. He noted that some HACT issues were context-specific, and in those cases, UNICEF did not achieve the baselines it had set for itself.

123. The group of delegations asked for more information on the delayed delivery of one quarter of emergency orders in 2019, and how UNICEF was addressing this. The Comptroller said that supplies delayed beyond 60 days in 2019 amounted to only 0.5 per cent of emergency supplies.

124. A delegation thanked UNICEF for the level of detail provided in the management response to the audit, which indicated that the audit recommendations were well understood. The delegation requested information on how the 2019 decrease in voluntary contributions, especially to regular resources, affected operations and programming, and on trends in this regard for 2020 and 2021. The Comptroller said the reduction was only about \$0.2 billion for 2019. The Deputy Executive Director, Management, added that, even with higher revenue in 2020, the decrease in core resources as a percentage of overall resources was concerning.

125. A delegation urged UNICEF to review and strengthen the programme monitoring system to ensure the effective achievement of planned results and reduce risks; the group of delegations also encouraged continued actions to improve and more fully utilize the enterprise risk management system and increase its integration into country offices.

126. A delegation asked that UNICEF share its consolidated fraud risk assessment with the Executive Board. The group of delegations recognized the continuing impacts of COVID-19 and related risks in the financial realm, including the risk of diversion of funds from their intended use. The group asked that UNICEF ensure an appropriate level of programmatic visits and spot checks, adhering to HACT minimum levels. Another delegation noted UNICEF work to develop minimum requirements for spot checks.

127. The Comptroller said that UNICEF took fraud seriously and had an anti-fraud strategy that included a policy, guidance and a capacity-building component for implementing partners. UNICEF had also revamped its enterprise risk management system. A representative of the European Union appreciated the organization's collaboration with other agencies to develop and implement a fraud awareness online training addressed specifically to implementing partners.

128. The representative of the European Union welcomed the Board of Auditors' recommendations on cost recovery and reiterated the importance of harmonizing the cost-recovery methodology and rates among all United Nations entities. The Comptroller said that UNICEF chaired the technical working group on system-wide

cost-recovery harmonization, but there were challenges because some specialized agencies did not come under the jurisdiction of the joint Board decision on the harmonization of cost recovery.

129. One delegation requested clarification on the percentage increase in staff costs vis-à-vis programme expenses. The Comptroller said that in 2019 there had been an increase in internal oversight staff, but in absolute dollar amounts programme expenses had not decreased. The Deputy Executive Director, Management, said that UNICEF hoped to set an organizational goal for the size and scale of its work and determine a level of acceptable growth.

130. The Executive Board adopted decision 2021/4 (see annex).

H. Private Fundraising and Partnerships: 2021 workplan and proposed budget

131. The Deputy Executive Director, Partnerships, introduced the item, followed by the Director, Private Fundraising and Partnerships Division, who presented the workplan and proposed budget ([E/ICEF/2021/AB/L.1](#)). The Comptroller and Director, Division of Financial and Administrative Management, then presented the addenda to the report: the Dynamo Revolving Fund for investment in private sector fundraising and the World Bank instrument to facilitate sustained investment in private sector fundraising ([E/ICEF/2021/AB/L.1/Add.1](#) and [E/ICEF/2021/AB/L.1/Add.2](#)).

132. A group of delegations asked how UNICEF could convince additional individual donors that unearmarked funds were critical to its work and crisis response. The Director, Private Fundraising and Partnerships, said that the majority of unearmarked funding came from individuals and that UNICEF would keep investing in growth in that sector. UNICEF was striving for allocation excellence in investments; its analysis had shown that the 18 emerging markets identified had proven track records. The group also asked whether the strong 2020 performance was a realistic baseline for future projections. The Director, Private Fundraising and Partnerships, said that her team was still analysing to what extent the successful performance in 2020 was due, respectively, to the pandemic and to the growth trend in individual giving.

133. The group encouraged UNICEF to allocate investment funds strategically as well as to strike a balance between financial and non-financial business partnerships and measure the results of its corporate engagement. A delegation expressed its support for UNICEF efforts to build public-private partnerships to leverage resources and expertise, but urged that fundraising efforts remain impartial.

134. The group of delegations asked for more information on the relationship between the two new financial instruments, and on their relationship to regular investment funds and to UNICEF expenses in the countries in question. The group also sought clarification on oversight. Noting the similarities between the new Dynamo Revolving Fund, the longstanding Bridge Fund and the proposed World Bank instrument, a delegation questioned how UNICEF intended to ensure their complementarity. The Comptroller said that the Dynamo Revolving Fund was a pooled fund created to attract voluntary contributions to complement the UNICEF special purpose budget over the longer-term. The World Bank instrument would enable UNICEF to generate resources from the capital market to invest in fundraising, and part of the return would be used to pay off the investment. The Board would have full oversight and receive regular updates.

135. Regarding the World Bank instrument, a delegation cited the potential reputational risks and asked if the instrument was a pilot programme. The Director,

Private Fundraising and Partnerships, said that UNICEF would be the first United Nations agency to employ such an instrument and that, based on how it went, other agencies could potentially replicate it.

136. The Chair of the Standing Group of National Committees for UNICEF expressed pride in the results achieved by the Committees in 2020. The Chair said that while many Committees would continue to self-invest in new fundraising techniques, others would welcome investment funds from UNICEF. Several delegations applauded UNICEF for its private sector fundraising results in 2020 and its use of innovative instruments.

137. The Executive Director said that revolving funds were often used in running national bilateral development programmes and that these vehicles would serve UNICEF and the United Nations well. The Bridge Fund and the Boards of the National Committees had long been consulted about the types of proposals and organization that had been put forward in the World Bank instrument. She said that the Executive Board would have its usual full, transparent oversight and provided assurances that UNICEF was being conservative yet forward-looking in order to capitalize on fundraising in a fiercely competitive and fast-moving world.

138. The Executive Board adopted decision 2021/5 (see annex).

139. Following adoption, a group of delegations expressed satisfaction that agreement had been reached on the agenda item but noted its concerns with how the World Bank instrument had been presented to the Board. The group requested regular annual updates at the first regular session on its financial performance and the attainment of goals, costs and capacities. The group urged that, ahead of plans for future instruments, UNICEF brief the Board with adequate time for consultations.

I. Other matters

Provisional list of agenda items for the 2021 annual session.

140. The provisional list was presented by the Secretary of the Executive Board.

J. Adoption of draft decisions

141. The Executive Board adopted decisions 2021/1 through 2021/5 (see annex).

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

142. The Executive Director expressed her appreciation for the support and guidance of the Executive Board, which had allowed UNICEF staff to stand with children throughout the pandemic. She said that ending the pandemic would require a global approach, including a massive push to increase the production of vaccines and ensure their equitable distribution. During the session, it had been useful to hear the perspectives of counterparts from WHO, with whom UNICEF was proud to stand, along with its other global partners, in response to the crisis.

143. UNICEF would play a key role in the global recovery. The organization's new Strategic Plan would reflect its commitment to a rights-based approach as well as the guidance provided by the QCPR. The Plan would reflect areas of work, including climate change and environmental risks, where more needed to be done. UNICEF would seek to involve young people as active problem-solvers in their neighbourhoods and communities. The organization was committed to strengthening its engagement, capacity and programming in urban settings, another area in which focus was needed. Programming would continue to be adapted to ensure better

linkages between UNICEF humanitarian and development work. To bring about gender equality and foster peace in fragile contexts, communities would be supported to develop systems that could support people at every life stage.

144. UNICEF was standing with its sister agencies to continue the vital process of reform of the United Nations development system and of finding ways to maximize the collective impact in support of children and young people. The organization was forging new partnerships and approaches with the private sector to benefit from its ideas and innovation. Taking note of the statement made by a group of delegations in relation to the new World Bank financial instrument, the Executive Director thanked them for their counsel and expressed her commitment to reporting on its performance.

145. The Executive Director also thanked the Executive Board for its insight, views and support of the CPDs, and its support of the ongoing organizational improvements. She said that UNICEF was deeply appreciative of the trust and generosity of Governments and other donors. However, children would continue to need support as their countries and communities struggled to recover from the pandemic and economic growth stagnated. The Executive Director renewed her call for more flexible regular resources, as called for in the QCPR, and urged Member States to strive to achieve the funding compact target.

146. The President thanked the delegations and representatives of UNICEF for thorough discussions, insights and hard work during this first regular session. The Board had adopted five formal decisions, which were crucial for the effective work of the organization, including the approval of 11 CPDs that would guide UNICEF engagement on the country level.

147. The President said that the COVID-19 pandemic had brought unprecedented challenges to everybody, so it was no surprise that the pandemic and its implications for UNICEF work were key topics of the deliberations. UNICEF and partners had addressed new challenges while never losing sight of the longer-term perspective and putting the needs of children above all.

148. The President was pleased that the Director-General of WHO had joined its deliberations on the same day that UNICEF and WHO had together called for global leadership to scale up COVID-19 vaccine production and achieve vaccine equity.

149. Presentations of several evaluations, one on the current UNICEF Strategic Plan, 2018–2021 and the other on work for children in urban settings, together with their management responses, were more building blocks in the trust that UNICEF had built over many years. UNICEF had also received an unqualified audit opinion from the United Nations Board of Auditors, and the UNICEF Executive Board had approved a financial instrument to help to fund the organization's work.

150. During the session, the Board had gained a vision of an organization that would not stand still in its search for excellence, would not stand still as long as any child, anywhere, remained in need of health care, protection, education, clean water or social support.

151. The President said that she was optimistic for children because, during the session, she had heard from directors, managers, experts and delegates who were unrelenting in their quest for excellence in what they did, because they did it to improve children's lives.

152. The development of the new Strategic Plan would be foremost in the months ahead and it was the intention of the Board to organize as many informal meetings and consultations as necessary to ensure that the process would open, informative and inclusive. There were so many complex challenges ahead and so many children in

need, and it was the Board's responsibility to assist and guide UNICEF to reach as many children as possible.

153. The President expressed her heartfelt thanks to her colleagues on the Bureau, the facilitators of draft decisions, the members of the Board and the staff of the UNICEF secretariat. To UNICEF staff around the world, she said the Board was inspired to know that they stayed and delivered results for children, even in exceptional circumstances.

154. The President thanked the Office of the Secretary of the Executive Board and the Executive Director of UNICEF.

155. The Board was looking ahead to a full year of work, the President said, one with many challenges, but also with many opportunities to do and deliver more for children, this year and throughout the Decade of Action.

Annex

Decisions adopted by the Executive Board at its first regular session of 2021

2021/1

Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Azerbaijan, China, Côte d'Ivoire, Eswatini, Georgia, North Macedonia, Panama, Somalia, Tunisia, Uruguay and Uzbekistan ([E/ICEF/2021/P/L.1–E/ICEF/2021/P/L.3](#) and [E/ICEF/2021/P/L.5–E/ICEF/2021/P/L.12](#)) were made available to Member States for their comments and input from 17 November to 7 December 2020;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Azerbaijan, China, Côte d'Ivoire, Eswatini, Georgia, North Macedonia, Panama, Somalia, Tunisia, Uruguay and Uzbekistan ([E/ICEF/2021/P/L.1–E/ICEF/2021/P/L.3](#), [E/ICEF/2021/P/L.5–E/ICEF/2021/P/L.12](#) and [E/ICEF/2021/P/L.7/Corr.1](#)).

*First regular session
9 February 2021*

2021/2

Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the four-month extension of the country programmes for Armenia and Malaysia, following a two-month extension; and the first one-year extension of the country programmes for Croatia, the Democratic People's Republic of Korea, the Islamic Republic of Iran, Mongolia and the United Republic of Tanzania, which were approved by the Executive Director and are presented in table 1 of document [E/ICEF/2021/P/L.13/Rev.1](#);

2. *Approves* the four-month extension of the country programme for the Syrian Arab Republic, following two consecutive one-year extensions, a nine-month extension, a three-month extension and a two-month extension; and the one-year extension of the country programme for Tajikistan, following a one-year extension; these are presented in table 2 of document [E/ICEF/2021/P/L.13/Rev.1](#).

*First regular session
9 February 2021*

2021/3

Evaluation reports and management responses

The Executive Board

1. *Takes note with appreciation* of the evaluation of UNICEF work for children in urban settings, its summary ([E/ICEF/2021/3](#)) and its management response ([E/ICEF/2021/4](#));

2. *Requests* UNICEF to place a particular focus on children and adolescents in vulnerable situations and those experiencing marginalization in the assessments of

needs and in the provision of quality education and health; healthy diets and improved nutrition; and water, sanitation and hygiene and social protection services, to ensure that no child is left behind;

3. *Also requests* UNICEF to continue to promote gender equality and the empowerment of women and girls, including those in urban settings, by enhancing and accelerating gender mainstreaming through the full implementation of the System-wide Action Plan on Gender Equality and the Empowerment of Women and the UNICEF Gender Action Plan, 2018–2021 to ensure the implementation of the 2030 Agenda for Sustainable Development;

4. *Further requests* UNICEF to adequately reflect its work for children in urban settings in the results areas, targets and indicators of the Strategic Plan, 2022–2025, to strengthen sector-specific approaches in urban contexts, based on full respect for and fulfilment of human rights, and to promote the coordination, collaboration, coherence and complementarity of respective humanitarian and development programming, while working together, as appropriate, with relevant United Nations agencies;

5. *Requests* UNICEF to coordinate its urban-related work with UN-Habitat in order to avoid duplication and leverage each organization's value added;

6. *Takes note with appreciation* of the evaluation of the UNICEF Strategic Plan, 2018–2021, its summary ([E/ICEF/2021/5](#)) and its management response ([E/ICEF/2021/6](#));

7. *Welcomes* the envisaged strong focus of the Strategic Plan, 2022–2025 on contributing to the achievement of the Sustainable Development Goals and on outcome-level results, with the development of a longer-term strategy with a horizon of 2030, including a phased implementation plan;

8. *Notes with appreciation* the recommendations of the evaluation of the UNICEF Strategic Plan, 2018–2021 on multisectoral approaches and encourages UNICEF to make full use of the opportunities presented by the United Nations development system reform to foster integrated methods and actions and continue to develop practical programme solutions to contribute to stronger intra- and inter-agency cooperation, coherence, coordination and complementarity in the delivery of United Nations operations at the country level, in line with each entity's respective mandate, and requests UNICEF to address internal siloed, non-coordinated approaches and to strengthen multisectoral and integrated programming approaches in the Strategic Plan, 2022–2025;

9. *Takes note* of the fact that the evaluation did not include thematic funding performance in its analysis and requests UNICEF to take into account the promotion of thematic funding and the aim of improving the quality and predictability of funding when developing the design and structure of the Strategic Plan, 2022–2025;

10. *Welcomes* the UNICEF commitment to put a stronger focus on outcome-level results, while underlining the importance of also monitoring the unique contribution of UNICEF to country-level outcomes, emphasizing that establishing the link between UNICEF country outputs and global performance is essential to ensure accountability;

11. *Encourages* UNICEF to further improve collaboration, coordination, coherence and complementarity between internal humanitarian and development processes, while continuing to strengthen its systems and capacity to deliver principled humanitarian assistance, and to support countries to develop or strengthen policies and programmes related to peacebuilding in conflict-affected countries.

*First regular session
12 February 2021*

2021/4

UNICEF financial report and audited financial statements for the year ended 31 December 2019 and report of the Board of Auditors, and management response

The Executive Board

1. *Takes note* of the unqualified audit opinion for 2019 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2019 ([A/75/5/Add.3](#)) as well as the management response ([E/ICEF/2021/AB/L.2](#));

2. *Acknowledges* the progress achieved by UNICEF in the implementation of the recommendations of the Board of Auditors for the financial period ended 31 December 2019, welcomes the further measures planned by the organization and requests UNICEF to continue implementing the recommendations of the Board of Auditors from prior years for closure;

3. *Recalls* its decision 2020/6 and takes note of the shortfalls in the harmonized approach to cash transfers (HACT) assurance activities and therefore requests UNICEF to ensure the achievement of the minimum level of HACT assurance activities and of the monitoring of cash assistance implementing partners;

4. *Also recalls* its decision 2018/3 and requests UNICEF to continue its efforts to prevent and detect instances of fraud, to thoroughly review the underlying circumstances that led to the cases of fraud in order to minimize future risks and to take steps to improve actions for the recovery of funds.

*First regular session
10 February 2021*

2021/5

Private Fundraising and Partnerships: 2021 workplan and proposed budget

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: 2021 workplan and proposed budget ([E/ICEF/2021/AB/L.1](#)) and the World Bank instrument to facilitate sustained investment in private sector fundraising ([E/ICEF/2021/AB/L.1/Add.2](#));

2. *Notes* the high, medium and low revenue scenarios for 2021, as shown in table 3 of document [E/ICEF/2021/AB/L.1](#);

3. *Approves* a budget for special purpose activities of \$153 million from regular resources, comprising \$85 million for investment funds and \$68 million for other private sector fundraising costs, and the establishment of an other resources ceiling of \$58.4 million based on the medium scenario in table 3 of document [E/ICEF/2021/AB/L.1](#);

4. *Authorizes* UNICEF

(a) To redeploy resources between the various regular resources budget lines (as detailed in paragraph 3, 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/2021/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 2021 approved workplan;

5. *Encourages* the Executive Director to identify and respond to new market opportunities, should they arise, between Executive Board sessions and to notify the Board accordingly;

6. *Approves* an interim one-month allocation for January 2022 of \$15.3 million (or 10 per cent of the special purpose regular resources allocation of \$153 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2022;

7. *Authorizes* the Executive Director, with the advice of the Comptroller, to execute the financial instrument in partnership with the World Bank to raise additional financing for investment in private sector fundraising, as a pilot project limited to an amount of \$50 million, leveraging the World Bank's expertise in financial markets, provided that no regular resources will be used towards the repayment of the principal amount or interest owed to the World Bank, as per the payment conditions, and requests UNICEF to report to the Executive Board on the financial performance and the attainment of goals and corresponding costs and capacities annually at the first regular session;

8. *Requests* UNICEF to present to the Executive Board at the 2021 annual session the results of its consultations with the 18 emerging market countries as well as other relevant actors of the United Nations system, along with an updated, comprehensive risk management matrix, information on the opinion of the Office of Legal Affairs on the agreement with the World Bank instrument, principal amount, interest costs and other associated fees and a written assessment of the need to update the UNICEF Financial Regulations and Rules;

9. *Emphasizes* that this World Bank instrument is considered a pilot project and limited operation, which shall be evaluated before a repeat engagement may be considered;

10. *Requests* UNICEF to ensure that the conditions of this instrument are made fully transparent to potential investors and that any public promotion of corresponding investments by investors shall similarly transparently reflect the instrument's conditions;

11. *Endorses* the establishment of a revolving fund (the Dynamo Revolving Fund) that will provide sustainable financial capacity for investment in private sector fundraising for UNICEF country and regional offices and requests UNICEF to report annually to the Executive Board on the status of the revolving fund (the Dynamo Revolving Fund) in the document entitled "Private Fundraising and Partnerships: financial report", which is presented to the Executive Board at its second regular session.

*First regular session
11 February 2021*