Item 12: UNICEF integrated budget, 2022-2025, and related ACABQ report

- The United States delegation appreciates the presentation of financial estimates in line with the harmonized cost classifications as directed by the Board. We also note that UNICEF’s presentation of Cost Recovery projections are in line with the harmonized methodology approved by this Board. However, the U.S supports the Advisory Committee on Administrative and Budgetary Questions (ACABQ) recommendation to include a comparison of the proposed budget to actual spending. The United States also supports the ACABQ recommendation to expand budget text and tables starting with the mid-term review.

- The United States delegation supports UNICEF’s appeal for increased contributions to regular (core) resources and notes that 83% of regular resources were allocated to programs.

- The United States delegation notes UNICEF makes no provision for increases to their contribution to the UN Resident Coordinator (RC) System for the 2022-2025 plan period. According to the resource plan, UNICEF contributions will decline from $58 million in the 2018-2021 plan to $40.1 million in the 2022-2025 plan which represents a 30% reduction in the UNICEF contribution. However, during the same period, UNICEF projects a 4.5% increase in UNICEF development spending. The U.S. delegation also notes that the ACABQ reports a significant increase in UNICEF’s contribution to the RC System, but the amount referenced in the report includes a contribution to the Office of Emergency Programs as well as the RC system. It appears that UNICEF is actually budgeting for a decrease in its contribution to the RC system. Can UNICEF Management confirm that UNICEF is actually budgeting less for RC coordination activities, and if so, why?

- In addition, the ACABQ report notes that UNICEF Representatives reported strengthened collaboration within the country team and increased access to pooled funding opportunities. The report also noted that funding of the RC system by assessed contributions from member states is UNICEF’s preferred funding method. The U.S delegation notes that this funding option would, for the first time, co-mingle UNICEF’s voluntary funded operations with operations funded by assessed contributions. Is this in fact UNICEF’s position and, if so, has the organization considered the potential unintended consequences of co-mingling operations with different funding models?