

Annex

DECISIONS ADOPTED BY THE EXECUTIVE BOARD DURING 1998

<u>Number</u>	<u>Title</u>
<u>First regular session</u>	
1998/1.	Annual report to the Economic and Social Council
1998/2.	Biennial support budget for 1998-1999
1998/3.	General resources programme budget estimates for the 1998-1999 biennium
1998/4.	Supplementary-funded programme budget estimates for the 1998-1999 biennium
1998/5.	Greeting Card and related Operations work plan and proposed budget for 1998
1998/6.	Resource mobilization strategy
1998/7.	1998 UNICEF Maurice Pate Award
<u>Annual session</u>	
1998/8.	Resource mobilization strategy for UNICEF
1998/9.	UNICEF communication policy
1998/10.	Follow-up to the International Conference on Population and Development
1998/11.	Implementation of management excellence in UNICEF
1998/12.	Eradication of poliomyelitis
1998/13.	Follow-up to the World Summit for Children
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1998/14.	Draft resource mobilization strategy for UNICEF
1998/15.	Proposals for UNICEF programme cooperation
1998/16.	Review of the consideration and approval process of country programme recommendations
1998/17.	Report on internal audit activities
1998/18.	Greeting Card and related Operations financial reports and statements

Annex (continued)

<u>Number</u>	<u>Title</u>
1998/19.	Programme of work for 1999
1998/20.	Report on the first meeting of the WHO/UNICEF/UNFPA Coordinating Committee on Health
1998/21.	Review of the recovery policy of UNICEF
1998/22.	Medium-term plan for the period 1998-2001

First regular session

1998/1. Annual report to the Economic and Social Council

The Executive Board

1. Takes note of the "Report of the Executive Director: Annual report to the Economic and Social Council" (E/ICEF/1998/4 (Part I)), and requests the secretariat to transmit it, along with a summary of the comments made during the discussion, to the Economic and Social Council for consideration at its 1998 substantive session;
2. Requests the Executive Director to include and identify, in future reports, issues which would require particular consideration of the Executive Board and the Economic and Social Council.

First regular session
27 January 1998

1998/2. Biennial support budget for 1998-1999

The Executive Board

1. Takes note of the 1998-1999 biennial support budget estimates of UNICEF, as contained in document E/ICEF/1998/AB/L.1 and Corr.1, as well as of the report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (E/ICEF/1998/AB/L.2) and the comments made by delegations during the consideration of the biennial support budget;
2. Underlines the importance of the integrated budgeting approach, linking country programme planning and budgeting, through the preparation of the country programme management plan, and welcomes in this context the progress shown by document E/ICEF/1998/AB/L.4;
3. Welcomes the new format for the presentation of the budget in line with decisions 1997/3 and 1997/5 (E/ICEF/1997/12/Rev.1) on integrated budgeting and on harmonization of budget presentations with the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), respectively;
4. Requests the Executive Director to review with the Administrator of UNDP and the Executive Director of UNFPA the harmonized presentation with a view to improving it, particularly its clarity, for the next biennium, taking into account comments made by ACABQ and also by delegations during the Executive Board's discussion;
5. Requests the Executive Director to ensure that the current ratio of management and administration costs and programme support costs to programme resources will be contained; and to report to the Executive Board at its first regular session in 1999 on progress in implementing the biennial support budget for 1998-1999, taking into account the review of the medium-term plan, the levels of general resources, costs and income, the effect of currency fluctuations and implications for human resources; and to make any necessary recommendations to be implemented;
6. Approves gross appropriations in the amount of \$527,495,900 for the purposes indicated below and resolves that the income estimates of \$48,580,000

shall be used to offset the gross appropriations, resulting in estimated net appropriations of \$478,915,900:

Biennial support budget for 1998-1999

(In thousands of
United States dollars)

Programme support:	
Country and regional offices	270 345.2
Headquarters	<u>82 445.1</u>
Subtotal	<u>352 790.3</u>
Management and administration of the organization	<u>174 705.6</u>
Total gross appropriations	<u>527 495.9</u>
<u>Less</u> : Estimated income to the budget	<u>48 580.0</u>
Estimated net appropriations	<u>478 915.9</u>

7. Authorizes the Executive Director to redeploy resources between appropriation lines up to a maximum of 5 per cent of the appropriation to which the resources are redeployed.

First regular session
30 January 1998

1998/3. General resources programme budget estimates
for the 1998-1999 biennium

The Executive Board

Decides:

(a) That a general resources programme budget of \$17,587,000 is approved (other than the Emergency Programme Fund) for 1998-1999 broken down as follows:

(In thousands of
United States dollars)

<u>Headquarters</u>	
Health	1 689
Nutrition	1 461
Education	1 308
Water and sanitation	790
Child protection	205
Intersectoral	1 469
Advocacy and communication	2 992
Planning, evaluation and monitoring	2 229
Emergency	<u>1 395</u>
Subtotal	<u>13 538</u>

(In thousands of
United States dollars)

Regions

West and Central Africa	989
Eastern and Southern Africa	260
The Americas and the Caribbean	745
East Asia and the Pacific	644
South Asia	651
Middle East and North Africa	<u>760</u>
Subtotal	<u>4 049</u>
Total	<u>17 587</u>

(b) That the budget for the Emergency Programme Fund for 1998-1999 is approved as follows:

Non-reimbursable portion of the Fund	5 000
Revolving portion of the Fund	<u>20 000</u>
Total	<u>25 000</u>

(c) That the Executive Director be authorized to administer the funds in the most efficient and effective manner under the provision of each of the funds. The Executive Director, may, without further authorization from the Executive Board, transfer, if necessary, between the programme fields an amount not exceeding 10 per cent of the approved budget of the fund to which the transfer is being made.

First regular session
30 January 1998

1998/4. Supplementary-funded programme budget estimates for the 1998-1999 biennium

The Executive Board

Decides:

(a) That a supplementary-funded programme budget of \$161,200,000 is approved for the 1998-1999 biennium, subject to availability of specific-purpose contributions, as follows:

	<u>Headquarters</u>	<u>Region</u>	<u>Country</u>	<u>Total</u>
(In thousands of United States dollars)				
<u>Regional offices</u>				
West and Central Africa	-	2 000	-	2 000
Eastern and Southern Africa	-	7 900	-	7 900
The Americas and the Caribbean	-	2 000	-	2 000
Special Adjustment Facility for Latin America and the Caribbean (SAFLAC)	-	7 000	-	7 000
East Asia and the Pacific	-	2 000	-	2 000
South Asia	-	3 200	-	3 200
Middle East and North Africa	-	<u>2 000</u>	-	<u>2 000</u>
Subtotal	-	<u>26 100</u>	-	<u>26 100</u>

	<u>Headquarters</u>	<u>Region</u>	<u>Country</u>	<u>Total</u>
(In thousands of United States dollars)				
Health	1 200	-	76 400	77 600
Nutrition	8 500	-	3 700	12 200
Education	2 400	-	2 000	4 400
Water and sanitation	400	-	3 000	3 400
Child protection	2 500	-	2 900	5 400
Intersectoral	5 800	-	3 400	9 200
Advocacy and communication	1 200	-	-	1 200
Emergency	6 700	-	-	6 700
Accelerated information technology and Programme Manager System (PROMS)	<u>11 000</u>	<u>1 000</u>	<u>3 000</u>	<u>15 000</u>
Subtotal	<u>39 700</u>	<u>1 000</u>	<u>94 400</u>	<u>135 100</u>
Total	<u>39 700</u>	<u>27 100</u>	<u>94 400</u>	<u>161 200</u>

(b) That for the biennium 1998-1999, a total recommendation of \$161,200,000 for supplementary funding is approved. If necessary, funds in excess of indicated amounts for specific programme areas and regions can be received provided that the total amount of funds received is within the approved limit.

First regular session
30 January 1998

1998/5. Greeting Card and related Operations work plan and proposed budget for 1998

A. Greeting Card and related Operations (GCO) budgeted expenditures for the 1998 season

The Executive Board

1. Approves for the fiscal year 1 January to 31 December 1998 budgeted expenditures of \$93.6 million as detailed below and summarized in column II of table 8 to document E/ICEF/1998/AB/L.3:

(In millions of
United States dollars)

Director's Office	0.7
Marketing	67.3
Operations and Finance	<u>14.3</u>
Subtotal	<u>82.3</u>

(In millions of
United States dollars)

Non-operating expenses:	
Market Development Programme (MDP)	2.8
Fund-raising Development Programme (FDP)	7.8
GCO share in UNICEF administrative costs	0.6
Central and Eastern European National Committees Development Programme	<u>0.1</u>
Subtotal	<u>11.3</u>
Total expenditures, consolidated <u>a/</u>	<u>93.6</u>

2. Authorizes the Executive Director:

(a) To incur expenditures as summarized in column II of table 8 to document E/ICEF/1998/AB/L.3 and to increase the expenditures up to the level indicated in column III to table 8 of the same document, should the apparent net proceeds from product sales and/or private sector fund-raising increase to the levels indicated in column III, and, accordingly, to reduce expenditures below the level indicated in column II to the extent necessary, should the net proceeds decrease;

(b) To redeploy resources between the various budget lines (as detailed in paragraph 1 above) up to a maximum of 10 per cent of the amounts approved;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 1998 approved work plan;

a/ For details, see table 2.

3. Requests GCO, in future budget submissions, to provide an analysis of the profitability of its two revenue-generating activities, i.e. product sales and private sector fund-raising, and a comparison of approved budget to actual expenditures for the second previous fiscal year.

B. Budgeted income for the 1998 season

The Executive Board

Notes that for the period 1 January to 31 December 1998, GCO net proceeds are budgeted at \$273.5 million (general resources) as shown in column II of table 8 to document E/ICEF/1998/AB/L.3.

C. Policy issues

The Executive Board

1. Approves the changes in posts with a net decrease of 17 posts as indicated in annexes III and V to document E/ICEF/1998/AB/L.3;
2. Renews MDP with \$2.8 million established for 1998;
3. Renews FDP with \$7.8 million established for 1998;
4. Renews the Central and Eastern European National Committees Development Programme, which includes 10 countries, with a budget of \$0.1 million established for 1998;
5. Authorizes the Executive Director to incur expenditures in the 1998 fiscal period related to the cost of goods delivered (production/purchase of raw materials, cards and other products) for the 1999 fiscal year up to \$46.2 million as indicated in the GCO medium-term plan (see table 7 of document E/ICEF/1998/AB/L.3/Corr.1).

D. Medium-term plan

The Executive Board

Approves the medium-term plan.

First regular session
30 January 1998

1998/6. Resource mobilization strategy

The Executive Board

1. Reaffirms its commitment to taking decisions on its own funding arrangements in accordance with General Assembly resolution 50/227 of 24 May 1996 and Economic and Social Council resolution 1997/59 of 24 July 1997;

2. Welcomes the steps taken by the Executive Director to formulate a resource mobilization strategy for UNICEF and her oral report on the preparatory work on this strategy, made to the Executive Board at its first regular session in 1998;

3. Stresses, in accordance with the resolutions mentioned above, the importance of the involvement of the Board in the work on the strategy;

4. Decides to hold at least one inter-sessional meeting, open to all members and observers of the United Nations, in the first quarter of 1998 to discuss a resource mobilization strategy for UNICEF, based on a conference room paper prepared and circulated by the secretariat before the first inter-sessional meeting, taking fully into account discussions in other forums, and with input and participation as appropriate from the National Committees for UNICEF;

5. Requests the Executive Director to produce for discussion at the annual session of the Executive Board a report on the work of the secretariat and the Board on a resource mobilization strategy for UNICEF;

6. Decides to transmit to the Economic and Social Council, attached to the 1998 report of the Executive Director to the Economic and Social Council, the above-mentioned report along with the comments of the Board at its annual session;

7. Requests the Executive Director to produce a draft resource mobilization strategy for discussion at the second regular session of the Executive Board in 1998 with a view to adopting the strategy at the first regular session of the Board in 1999.

First regular session
30 January 1998

1998/7. 1998 UNICEF Maurice Pate Award

The Executive Board

1. Decides to present the 1998 UNICEF Maurice Pate Award to the Pacific Regional Human Rights Education Resource Team;

2. Approves an allocation of \$25,000 from general resources for that purpose.

First regular session
30 January 1998

Annual session

1998/8. Resource mobilization strategy for UNICEF

The Executive Board

Takes note of the "Report on the work of the UNICEF Executive Board and secretariat on a resource mobilization strategy for UNICEF" (E/ICEF/1998/11) and of the comments made during the discussion, and requests the secretariat to take the comments into account in preparing the draft resource mobilization strategy for the second regular session in September 1998.

Annual session
2 June 1998

1998/9. UNICEF communication policy

The Executive Board

1. Endorses document E/ICEF/1998/10 on the UNICEF communication strategy as a broad policy framework for UNICEF communication activities, including the continuing efforts of UNICEF to improve research and evaluation capacities and the communication functions for country, regional and headquarters levels;
2. Supports the approach outlined in the policy, which defines UNICEF communication functions as including information, advocacy, behavioural development and change, and social and resource mobilization;
3. Encourages the Executive Director to intensify UNICEF efforts to strengthen collaboration and partnerships with relevant sectors of the communication field.

Annual session
2 June 1998

1998/10. Follow-up to the International Conference on Population and Development

The Executive Board

Takes note of the report on "Follow-up to the International Conference on Population and Development" (E/ICEF/1998/9) and of the comments made during the discussion of the report.

Annual session
3 June 1998

The Executive Board

1. Notes with appreciation the report on the experience and results of the efforts under the Management Excellence Programme during the last three years (E/ICEF/1998/AB/L.5);

2. Expresses its appreciation for the changes effected in UNICEF's structure, systems, processes and culture, results achieved and tools developed during this period, and encourages the Executive Director to continue strengthening and deepening the implementation of management excellence throughout the organization and at all levels;

3. Endorses the recommendation of the Executive Director that management excellence now be considered "mainstreamed" and that subsequent reporting on performance be included under the relevant agenda items, with special attention to identifying aspects of accountability, particularly elements of relevance, effectiveness and efficiency, in the delivery of agreed programme objectives.

Annual session
5 June 1998

1998/12. Eradication of poliomyelitis

The Executive Board

1. Notes with appreciation the report on UNICEF "1998-2000 Programme Priorities" which gives priority to health issues, including malaria, HIV/AIDS, hygiene and sanitation, salt iodization, vitamin A supplementation, measles, polio and immunization;

2. Expresses its appreciation for the progress which has been made towards the World Summit for Children goal of polio eradication by Governments, UNICEF and their international partners. Polio eradication is clearly an achievable goal, and UNICEF has a comparative advantage. However, polio is still endemic in many parts of the world;

3. Expresses its concern at the gaps in funding and programming which create barriers to polio's successful eradication by the year 2000. Achievement of this goal will make resources, previously devoted to polio, available for present challenges and for those in the twenty-first century, such as malaria;

4. Endorses UNICEF polio eradication efforts working in a coordinated fashion with the World Health Organization, Governments, non-governmental organizations (e.g. Rotary International) and civil society. Polio eradication should be accomplished in such a way as to build capacity in developing health systems. We reaffirm our goal of polio eradication by the year 2000.

Annual session
5 June 1998

1998/13. Follow-up to the World Summit for Children

The Executive Board

1. Notes with satisfaction the overall progress being made in the implementation of the Declaration of the World Summit for Children and its contribution to the realization of children's rights;
2. Recognizes that efficient measures need to be taken to reach the goals for the year 2000 established by the Summit;
3. Supports the priority actions identified by the secretariat to accelerate progress towards achieving the Summit goals by the year 2000 as well as the process developed to measure progress;
4. Requests the Executive Director to support the Secretary-General in the preparation of his report to the fifty-third session of the General Assembly on the preparation of the Assembly's special session in 2001 to review achievement of the goals of the World Summit for Children;
5. Further requests the Executive Director to report on the implementation of the present decision to the Executive Board at its annual session in 1999;
6. Recommends that the Economic and Social Council take appropriate actions to highlight the need to achieve the goals of the World Summit for Children.

Annual session
5 June 1998

Second regular session

1998/14. Draft resource mobilization strategy for UNICEF

The Executive Board

Takes note of the "Draft resource mobilization strategy for UNICEF" (E/ICEF/1998/14) and the comments made during the discussion, and requests that these be taken into account by the secretariat in preparing the final resource mobilization strategy to be presented to the Board in January 1999.

Second regular session
9 September 1998

1998/15. Proposals for UNICEF programme cooperation

The Executive Board

1. Approves the following recommendations of the Executive Director for programme cooperation as summarized in document E/ICEF/1998/P/L.21:

(a) \$88,619,753 for general resources funding and \$189,324,000 for supplementary funding for programme cooperation in Africa, as follows:

<u>Country</u>	<u>Period</u>	<u>General resources</u>	<u>Supplementary funds</u>	<u>Document E/ICEF/1998/...</u>
Angola	1999-2003	18 729 000	56 471 000	P/L.8/Add.1
Benin	1999-2003	5 913 000	12 500 000	P/L.11/Add.1
Congo	1999-2000	1 690 000	5 000 000	P/L.25
Democratic Republic of the Congo	1998-1999	2 502 000		P/L.26
Equatorial Guinea	1999-2003	3 378 000	2 950 000	P/L.12/Add.1
Gambia	1999-2003	3 594 000	5 000 000	P/L.13/Add.1
Kenya	1999-2003	16 785 000	15 000 000	P/L.10/Add.1
Liberia	1999-2000	2 046 000	16 000 000	P/L.27
Mauritania	1999-2003 1998	5 136 000 338 753	12 500 000	P/L.14/Add.1
Mozambique	1999-2001	18 238 000	29 762 000	P/L.23
Niger	1998-1999	4 411 000		P/L.28
Somalia	1999-2000	5 859 000	34 141 000	P/L.24

(b) \$4,639,000 for general resources funding and \$16,500,000 for supplementary funding for programme cooperation in the Americas and the Caribbean, as follows:

<u>Country</u>	<u>Period</u>	<u>General resources</u>	<u>Supplementary funds</u>	<u>Document E/ICEF/1998/...</u>
Colombia	1999	840 000	2 000 000	P/L.29
Ecuador	1999-2003	3 799 000	14 500 000	P/L.15/Add.1

(c) \$197,678,000 for general resources funding and \$265,500,000 for supplementary funding for programme cooperation in Asia, as follows:

<u>Country</u>	<u>Period</u>	<u>General resources</u>	<u>Supplementary funds</u>	<u>Document E/ICEF/1998/...</u>
Democratic People's Republic of Korea	1999-2000	1 677 000	3 000 000	P/L.30
India	1999-2002	120 042 000	180 000 000	P/L.31
Maldives	1999-2002	2 552 000	1 000 000	P/L.18/Add.1
Pakistan	1999-2003	56 943 000	35 000 000	P/L.19/Add.1
Philippines	1999-2003	12 499 000	34 000 000	P/L.16/Add.1
Thailand	1999-2003	3 965 000	12 500 000	P/L.17/Add.1

(d) \$4,188,000 for general resources funding and \$30,691,000 for supplementary funding for programme cooperation in Central and Eastern Europe, the Commonwealth of Independent States and the Baltic States:

<u>Country</u>	<u>Period</u>	<u>General resources</u>	<u>Supplementary funds</u>	<u>Document E/ICEF/1998/...</u>
Bosnia and Herzegovina	1999-2001	2 335 000	17 010 000	P/L.35
Croatia	1999-2000		2 193 000	P/L.36
Federal Republic of Yugoslavia	1999-2001		7 541 000	P/L.37
The former Yugoslav Republic of Macedonia	1999-2001	1 853 000	3 947 000	P/L.38

(e) \$14,610,413 for general resources funding and \$71,507,000 for supplementary funding for programme cooperation in the Middle East and North Africa, as follow:

<u>Country</u>	<u>Period</u>	<u>General resources</u>	<u>Supplementary funds</u>	<u>Document E/ICEF/1998/...</u>
Djibouti	1999-2003	3 304 000	3 750 000	P/L.20/Add.1
Iran (Islamic Republic of)	1998-1999	419 000		P/L.34
Iraq	1999-2000 1998	2 943 000 83 413	22 057 000	P/L.32
Yemen	1999-2001	7 861 000	45 700 000	P/L.33

Second regular session
9 and 10 September 1998

1998/16. Review of the consideration and approval process of country programme recommendations

The Executive Board

Having reviewed the report on the consideration and approval process of country programme recommendations (E/ICEF/1998/P/L.22), and bearing in mind the possible implications of the assessment of the pilot phase of the United Nations Development Assistance Framework on this process,

Requests the secretariat to inform the Executive Board, no later than the second regular session in 1999, if any changes to the approval process are required as a result of the findings of the above-mentioned assessment.

Second regular session
10 September 1998

1998/17. Report on internal audit activities

The Executive Board

Takes note of the report on "Internal audit activities in 1997"
(E/ICEF/1998/AB/L.7).

Second regular session
10 September 1998

1998/18. Greeting Card and related Operations
financial reports and statements

The Executive Board

Takes note of the Greeting Card and related Operations financial reports and statements for the year ended 30 April 1997 and for the eight-month period ended 31 December 1997 (E/ICEF/1998/AB/L.10 and E/ICEF/1998/AB/L.11, respectively).

Second regular session
10 September 1998

1998/19. Programme of work for 1999

The Executive Board

Adopts the following dates and programme of work for 1999:

First regular session
(19-22 January) 1/

Report of the Executive Director (Part in): Annual report to the Economic and Social Council (1995/5)

Resource mobilization strategy for UNICEF (1998/6)

Private Sector Division (PSD) work plan and proposed budget for 1999

Country notes (1995/8)

Summary of midterm reviews and major evaluations of country programmes (1995/8)

Report on progress in implementing the biennial support budget for 1998/1999 (1998/2)

Financial matters: 2/

1/ Eid Al-Fitr will be observed as an official holiday on 18 January as per General Assembly resolution 51/211, therefore no meetings can be held.

2/ Deferred from the second regular session in September 1998.

- (a) UNICEF financial report and statements for the biennium ended 31 December 1997 and report of the Board of Auditors
- (b) Report to the United Nations Board of Auditors and the Advisory Committee on Administration and Budgetary Questions

1999 UNICEF Maurice Pate Award

Annual session
(7-11 June)

Report of the Executive Director (Part II)

Goals and strategies for children beyond the year 2000

Follow-up to the World Summit for Children (1992/5), including implementation of decision 1998/13

Programming with a child rights perspective: the challenges

Ensuring child survival, development and protection in Africa, including United Nations System-wide Initiative for Africa (1995/18)

Progress report on mainstreaming gender

Progress and challenges in achieving universal basic education

Oral report on progress made in the implementation of the health strategy for UNICEF (1997/9)

Progress report on the UNICEF strategy and investments in information technology (E/ICEF/1998/6 (Part in), para. 66), including report of the Advisory Committee on Administrative and Budgetary Questions

Report on the seventh meeting of the UNESCO/UNICEF Joint Committee on Education, including the President's report on the meeting (1995/4)

Report on field visits of Executive Board members (1992/32)

Second regular session
(7-10 September)

Oral report on decisions taken by the Economic and Social Council (1995/38 and E/ICEF/1995/9/Rev.1, para. 470)

Financial medium-term plan for the period 1999-2002 (1990/1)

Biennial support budget for 2000-2001

Country programme recommendations (1995/8)

International Child Development Centre

Revision of Financial Regulations and Rules,
including report of the Advisory Committee on
Administrative and Budgetary Questions

Financial matters:

- (a) UNICEF interim financial report and statements for the year ended 31 December 1998, the first year of the biennium 1998-1999
- (b) PSD financial report and statements for the year ended 31 December 1998

Report of internal audit activities

Programme of work for 2000

Second regular session
10 September 1998

1998/20. Report on the first meeting of the WHO/UNICEF/UNFPA
Coordinating Committee on Health

The Executive Board

Takes note of the report on the first meeting of the WHO/UNICEF/UNFPA Coordinating Committee on Health (CCH) held at WHO Headquarters in Geneva on 3 and 4 July 1998 and its recommendations (E/ICEF/1998/15), and endorses the terms of reference for CCH as described in the report.

Second regular session
10 September 1998

1998/21. Review of the recovery policy of UNICEF

The Executive Board

Decides that:

(a) As implemented in the 1998-1999 biennial support budget, there will be one gross support budget to cover the costs of programme support and management and administration for general resources and supplementary funding;

(b) As an interim measure, to cover the support costs to be incurred in the 1999 support budget, the recovery rate will be increased from 3 to 5 per cent, while recognizing that the indirect support costs incurred in field offices and headquarters for supplementary funding exceed this rate. This rate will be applied to all new agreements to be signed after the second regular session of the Executive Board in 1998;

(c) The interest earned on the supplementary funding cash balances will, in accordance with existing financial rules and regulations, continue to be an item in the miscellaneous income in general resources, and will be used, as an interim measure, to cover the shortfall in the recovery;

(d) All supplementary-funded programmes shall include a separate budget line for "indirect programme support costs" equivalent to the actual recovery rate approved; this line item shall be additional to such direct costs as project staff costs and related travel and computer equipment, which will continue to be included in the specific programme budget. The recovery rate will be applied to actual supplementary-funded programme expenditure for a given budget year;

(e) In the case of extra requirements for expertise, research or reporting from donors, additional charges will be negotiated, on a case-by-case basis, to cover the additional costs to set up separate capacity systems and procedures;

(f) In cases where an influx of large supplementary funds exceeding the planned throughput necessitates additional programme support functions to be established, as described in paragraph 37 of document E/ICEF/1998/AB/L.6, part of the recovery will be released to field offices or Supply Division for establishing additional programme support costs for supplementary-funded programmes;

(g) The secretariat undertake a full analysis of recovery policy, including the methodology of calculating and applying charges, as recommended by the Advisory Committee on Administrative and Budgetary Questions in its report (E/ICEF/1998/AB/L.12), and taking into account concerns raised at the Board including private sector fund-raising in programme countries, and to reflect this in the preparation of the support budget for the biennium 2000-2001.

Second regular session
10 September 1998

1998/22. Medium-term plan for the period 1998-2001

The Executive Board

1. Welcomes the medium-term plan as a framework for UNICEF action covering the period 1998-2001 as contained in document E/ICEF/1998/13 and Corr.1;

2. Notes the inclusion in the plan of funding targets and its emphasis on strengthening performance management, and in this context, welcomes the Executive Director's endeavour to refine the performance management system and to report specifically on the steps taken to this end in her annual report in 1999;

3. Approves the priorities for actions set forth in the plan, with special emphasis on the achievement of the goals of the World Summit for Children and on the implementation of the Convention on the Rights of the Child;

4. Supports the rights-based approach, as reflected in the medium-term plan, and welcomes the Executive Director's intention to further elaborate on it;

5. Approves the medium-term plan as a framework of projections for 1998-2001 (summarized in table 5 of document E/ICEF/1998/13), including the preparation of up to \$254 million in programme expenditures from general resources to be submitted to the Executive Board in 1999 (shown in table 4, item 3, of document E/ICEF/1998/13). The amount is subject to the availability of resources and to the condition that estimates of income and expenditure made in this plan continue to be valid;

6. Requests the Executive Director to report on the funding targets necessary to achieve the goals of the medium-term plan in the context of the resource mobilization strategy to be adopted by the Board in January 1999;

7. Requests the Executive Director to assess progress towards the priorities outlined in the plan, bearing in mind paragraph 3 of the present decision, in her annual report to the Executive Board.

Second regular session
11 September 1998

