



# Economic and Social Council

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**For decision**

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## United Nations Children's Fund

Executive Board

**Second regular session 2021**

7–10 September 2021

Agenda item 12

### Draft decision submitted to the Executive Board

### UNICEF integrated budget, 2022–2025

#### *The Executive Board*

1. Welcomes the UNICEF integrated budget, 2022–2025 ([E/ICEF/2021/AB/L.6](#), [E/ICEF/2021/AB/L.6/Corr.1](#) and [E/ICEF/2021/AB/L.6/Add.1](#)) in response to its request, in its decision 2009/20, for UNICEF to present a single, integrated budget that includes all UNICEF budgetary categories, with an improved results focus and enhanced linkages with the Strategic Plan results and harmonized in methodology and presentation, including on cost classification, attribution and recovery, with the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), as approved by the Executive Board in its decision 2020/24 on the joint comprehensive cost-recovery policy ([DP/FPA-ICEF-UNW/2020/1](#));

2. Also welcomes the transparent and consultative process undertaken by UNICEF in the development of the integrated resource plan and the integrated budget estimates for the period 2022–2025;

3. Acknowledges with appreciation the inclusion of a new cost-classification category on independent oversight and assurance activities, with separate budget lines for the UNICEF Evaluation Office and the UNICEF Office of Internal Audit and Investigations, as part of ongoing efforts to strengthen and clarify financial reporting to further improve Member States' understanding of the financial position of UNICEF;

4. Takes note of the report of the Advisory Committee on Administrative and Budgetary Questions ([E/ICEF/2021/AB/L.7](#)) on the institutional components of the UNICEF integrated resource plan and integrated budget estimates and the recommendations of the Advisory Committee, and requests UNICEF to address the recommendations and to report back to the Executive Board on actions taken;



5. *Approves* the integrated resource plan as the financial framework for the UNICEF Strategic Plan, 2022–2025, based on projections of resources available, utilization and regular resource reserve;

6. *Also approves* for the Global and Regional Programme a budget from regular resources of \$235 million, subject to the availability of resources, and other resources of \$1,446.7 million, subject to the receipt of contributions to other resources, for the period 2022–2025;

7. *Authorizes* the Executive Director to establish additional director-level positions, as required, to be funded from within the approved institutional budget, and to report to the Executive Board in the annual report of the Executive Director;

8. *Approves* an appropriation for the institutional budget for the period 2022–2025 of \$2,738.2 million to cover the costs of development effectiveness, United Nations development coordination, management activities and, within special purpose activities, capital investments, and notes that the projected funding for the appropriation is \$1,317.9 million from regular resources and \$1,365 million from cost recovery from other resources;

9. *Notes*, in addition to the appropriation of \$2,682.9 million, the projected funding for the institutional budget of \$55.3 million from other resources, subject to the receipt of contributions to other resources;

10. *Also notes*, within special purpose activities, the projected utilization of resources for private sector fundraising, for which budgets will be submitted for consideration and approval on an annual basis by the Executive Board at its first regular session;

11. *Requests* the Executive Director to:

(a) Continue to provide actual financial information in the format of the integrated resource plan and to assess performance against the integrated budget in the annual report of the Executive Director to the Executive Board;

(b) Submit to the Executive Board, for annual approval, an updated integrated resource plan at its second regular session, following review of the financial projections on which it is based;

12. *Requests* UNICEF, in conjunction with the midterm review of the UNICEF Strategic Plan, 2022–2025, to present a midterm review of the integrated resource plan and the integrated budget.

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