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UNICEF integrated budget, 2022–2025

Summary

The integrated budget for 2022–2025 contains the resources that will contribute to the achievement of the UNICEF Integrated Results and Resources Framework.

As an integral part of the UNICEF Strategic Plan, 2022–2025 (E/ICEF/2021/25), the integrated budget, and its annex (E/ICEF/2021/AB/L.6/Add.1) should also be considered in conjunction with the Strategic Plan and its annexes.

The total projected income for 2022–2025 is \$25.9 billion, representing a 4 per cent decline in growth in 2022 followed by 3 per cent growth from 2023 onwards, and is based on consultations with major donors, including Governments, private sector partners and National Committees for UNICEF. Demonstration of results and value for money, as well as continued investment in resource mobilization and concerted outreach, will help to drive this projected growth in income, which will be prioritized for use in country programmes of cooperation and contribute to improved outcomes and results for children.

Of the \$23.3 billion available for programmes during 2022–2025, UNICEF is proposing to channel \$21.6 billion, or 93 per cent, through country programmes. This is \$0.4 billion, or 2 per cent higher than the 2018–2021 midterm review of the integrated budget.

From the resources available for programmes, UNICEF is proposing a budget from regular resources (RR) of \$235.0 million, and other resources (OR) of \$1,446.7 million, subject to the receipt of contributions to OR, for the Global and Regional Programme during 2022–2025.

UNICEF is proposing an institutional budget of \$2,738.2 million for 2022–2025, with \$1,317.9 million funding from RR, \$1,365.0 million from cost recovery from OR, and \$55.3 million from OR. Compared with the original 2018–2021 budget, the

* E/ICEF/2021/23.



proportion of total resources utilized for the proposed institutional budget remains the same.

A draft decision is included in section VIII of this document.

This integrated budget proposal will be presented to the Advisory Committee on Administrative and Budgetary Questions, whose report will also be made available to the Executive Board.

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I. Overview

1. This document presents the UNICEF integrated budget, 2022–2025. It is an integral part of the UNICEF Strategic Plan, 2022–2025 ([E/ICEF/2021/25](#)) and should be considered in conjunction with the Plan and its annexes.

2. UNICEF uses an integrated resource plan for the presentation of budgetary information, cost-classification categories, as well as cost-recovery methodologies and approaches to cost attribution that have been approved for harmonized use by the Executive Boards of UNICEF, the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women).

II. Introduction

3. UNICEF prepared its integrated resource plan for 2022–2025 taking into consideration actual income and expenditures for 2018–2020, provisional estimates for 2021 and estimates for 2022–2025. The total projected income for 2022–2025 is \$25.9 billion, representing a 4 per cent decline in growth in 2022, which will be followed by 3 per cent growth from 2023 onwards, and is based on consultations with major donors, including Governments, private sector partners and National Committees for UNICEF. Demonstration of results and value for money, as well as continued investment in resource mobilization and public advocacy and outreach, will help to drive this projected growth in income, which will be prioritized for use in country programmes and contribute to improved outcomes and results for children.

4. Of the \$23.3 billion available for programmes during 2022–2025, UNICEF is proposing to channel \$21.6 billion, or 93 per cent, through country programmes of cooperation.

5. From the resources available for programmes, UNICEF is proposing a budget from regular resources (RR) of \$235.0 million, and other resources (OR) of \$1,446.7 million, subject to the receipt of contributions to OR, for the Global and Regional Programme during 2022–2025.

III. Integrated resource plan

6. This section provides information on (a) actual financial performance, compared with the resource plan approved by the Executive Board for the period 2018–2021 as part of the report on the midterm review of the UNICEF integrated budget, 2018–2021 ([E/ICEF/2020/AB/L.5](#)); and (b) the integrated resource plan proposed for the period 2022–2025.

A. Review of financial performance, 2018–2021

7. Appendix C of the annex to the present report compares actual performance against the integrated resource plan presented in the integrated budget, 2018–2021 as well as in its midterm review document.

8. In 2020, UNICEF revised its integrated resource plan for 2018–2021, considering actual income and expenditures for 2018–2019 and revised estimates for 2020–2021. The revised plan proposed increasing the total use of resources by 8 per cent, from \$24.0 billion to \$25.9 billion. This increase in planned use of resources was primarily for programmes, with an increase of 10 per cent from \$20.3 billion (approved plan) to \$22.3 billion (revised plan). Concurrently, UNICEF proposed to maintain resources for the institutional budget at the initially approved level and to reduce resources for private sector fundraising.

9. Compared to the initially approved integrated resource plan, 2018–2021, the proportion of total resources used for programmes increased from 84.6 to 86.1 per cent, and planned use of total resources for the institutional budget decreased from 10.2 to 9.5 per cent.

B. Integrated resource plan, 2022–2025

10. Table 1 provides information on the projected total available resources and the proposed use of resources for all cost classification categories for 2022–2025. In line with the joint comprehensive cost-recovery policy approved in UNICEF Executive Board decision 2020/24, UNICEF, together with UNDP, UNFPA and UN-Women, is introducing a new cost classification category entitled “independent oversight and assurance activities” in the integrated budget, 2022–2025 tables. In previous budgets, these activities were included under “management”.

11. Another change for the upcoming quadrennium is the introduction of a revolving Working Capital Fund. In accordance with decision 2020/13, UNICEF has reflected transfers from investment income to the Working Capital Fund in table 1 as an internal financing mechanism under the RR sub-account. The Executive Board approved that the Executive Director, with the advice of the Comptroller, can advance funds from the revolving Working Capital Fund to offices and divisions for the implementation of country programmes to ensure the continued financing of projects within established risk-management parameters, on the condition that the funds be repaid within the period set. UNICEF will report annually to the Executive Board on the status of the revolving Working Capital Fund in the document “UNICEF Strategic Plan: updated financial estimates.” A table with financial reporting on the Working Capital Fund, with the planned funding level, is included in appendix G and will serve as a template for future reporting.

C. Resources available

12. Total resources available of \$28.1 billion are projected for 2022–2025, comprising \$6.1 billion in RR and \$22.0 billion in OR.

13. The total projected income is \$25.9 billion, representing a 4 per cent decline in growth in 2022 followed by 3 per cent growth from 2023 onwards, and is based on consultations with major donors, including Governments, private sector partners and National Committees for UNICEF, as well as the historical trend in income growth.

14. The need for more flexible funding and multi-year commitments is becoming even more urgent. The coronavirus disease 2019 (COVID-19) pandemic has drastically increased children’s vulnerabilities and needs. The pandemic demonstrates just how critical flexible resources are to the ability to mount an efficient, swift and agile response to sudden-onset emergencies and to provide countries and communities with effective support that builds their long-term resilience.

15. Over the past few years, the ratio of RR to total income has continued to decrease: from 23 per cent in 2018 to 21 per cent in 2019 and 20 per cent in 2020. This relative decline in the ratio between RR and OR indicates a concerning trend away from meeting the funding compact commitment of core resources representing at least 30 per cent of overall income. Public sector RR constituted only 11 per cent of total public sector income in 2020. Inadequate core resources hamper the ability of UNICEF to pivot and adapt to the evolving needs of children; to modernize, streamline and innovate; and to further strengthen its protection from sexual exploitation and abuse initiatives.

16. In the current environment, RR becomes even more critical to meet the needs and rights of all children, facilitate sustainability of impact, and enable innovation and rapid response to in-country or regional situations, including emergencies. These core resources allow UNICEF to allocate funding to those areas where it is most needed to achieve the goals of the Strategic Plan and the 2030 Agenda. Increased RR from the public sector is central to the funding compact. UNICEF has developed new strategies to accelerate RR mobilization, including an organization-wide effort to increase visibility and recognition of the critical role of RR, and more targeted approaches to rally more partners around RR, thereby diversifying the funding base.

17. The projected RR reserve, comprising the RR fund balance and the unallocated balance of the Working Capital Fund, is compliant with decision 2020/22, which encourages UNICEF to maintain an RR reserve (consisting of cash and other net assets) at a minimum of three months expenditure. The RR reserve will be drawn down only in the event of sudden interruptions to resource availability, such as an unexpected drop in RR income.

D. Use of resources

18. The total proposed use of resources for 2022–2025 is \$26.9 billion, comprising \$5.8 billion in RR and \$21.1 billion in OR.

19. Of the \$26.9 billion, UNICEF is proposing to utilize \$24.0 billion for development activities, \$40.1 million for United Nations development coordination activities, \$1.7 billion for management activities, \$92.7 million for independent oversight and assurance activities, and \$1.1 billion for special purpose activities. The proportion of total resources utilized for development activities is proposed to remain at a similar level as the midterm review, 2018–2021, with a nominal increase of \$1.0 billion. The proportion of total resources utilized for management activities and oversight and assurance activities is proposed to remain at a similar level, from 6.3 per cent to 6.7 per cent.

20. Within development activities, UNICEF proposes to make \$23.3 billion available for programmes. This is slightly more than the \$22.3 billion for 2018–2021.

21. From the resources available for programmes, UNICEF is proposing for approval a budget for the Global and Regional Programme during 2022–2025 of \$235.0 million funded from RR, and an approved ceiling of \$1,446.7 million funded from OR, subject to the receipt of OR contributions.

22. UNICEF is proposing an institutional budget of \$2,738.2 million for 2022–2025. The institutional budget comprises the following resource requirements: \$772.5 million for development effectiveness; \$40.1 million for United Nations development coordination; \$1.7 billion for management; \$92.7 million for independent oversight and assurance activities; and \$115 million for capital investments within special purpose.

23. Compared to the approved plan for 2018–2021, the proportion of total resources utilized for the institutional budget is projected to remain at the same level of 10.2 per cent. While slightly higher than the 9.5 per cent projected at the midterm review, it is similar to the level approved at the start of 2018–2021 integrated budget cycle.

24. Of the institutional budget of \$2.8 billion, \$1.3 billion is proposed to be funded from RR, \$1.4 billion from cost recovery from OR, and \$0.1 billion from OR. Compared to the midterm review, 2018–2021, the proportion of management and oversight activities funded from cost recovery in the revised budget will decrease from 76.5 to 70.3 per cent. The proportion of total resources for programme activities, 86.3 per cent, is slightly higher than 86.1 per cent in the midterm review.

25. UNICEF is including a budgetary provision for private sector fundraising (PSFR) in the integrated budget, under special purpose activities.

26. The resource requirements proposed under PSFR comprise the direct costs and investment costs supporting the fundraising and advocacy activities of the National Committees for UNICEF and UNICEF country offices. The appropriation for these resource requirements is presented for Executive Board approval annually, in conjunction with the Private Fundraising and Partnerships workplan and proposed budget.

E. Sufficiency of reserves for staff liabilities

27. UNICEF maintains reserves to fund its employee benefits liabilities, which comprise after-service health insurance (ASHI) and end-of-service entitlements. UNICEF carries out full actuarial valuation of these liabilities on a biennial basis. As at 31 December 2019, the actuarial liability was \$1.5 billion and accumulated reserves \$0.8 billion. The valuation as at 31 December 2020 was carried out on a roll-forward basis; the actuarial liability was \$1.7 billion and accumulated reserves \$0.9 billion. The accumulated reserves are projected to increase to \$1.0 billion by 31 December 2021.

28. UNICEF monitors its longer-term strategy to fund the reserves. This includes the accumulation of funds from payroll charges to the budgetary authorities and funding sources and, if year-end fund balances permit, a transfer of resources. UNICEF and several other United Nations entities, including UNDP and UNFPA, have outsourced the management of ASHI investments to two investment managers, which has contributed \$25.1 million over 2018–2020.. While UNICEF continues to fund the reserves, significant changes in the funding deficit are mostly the result of changes in the actuarial valuation of the ASHI liability.

F. Lessons learned from the implementation of the integrated budget, 2018–2021

29. The preparation and implementation of a four-year budget has presented opportunities for UNICEF. In particular, the alignment of the Strategic Plan and integrated budget planning periods has enabled UNICEF to strengthen linkages between strategic and financial planning., From a resource mobilization perspective, it a long-term plan helps prospective donors understand and appreciate the scope of programme funding needs. The midterm review has also enabled UNICEF to revise plans and reflect on lessons learned prior to the preparation of a new budget proposal.

30. A four-year budget also involves operational challenges. UNICEF has had to revise expenditure plans to adjust to changes in the funding environment which, during 2018–2021, was impacted by the COVID-19 pandemic. The longer-term financial planning horizon necessarily brings more uncertainty and the likelihood of changing priorities, assumptions and circumstances. This uncertainty is being addressed through a combination of regular monitoring and reforecasting of revenue and expenditure and prudent management of reserves.

Table 1
Integrated resource plan, 2022–2025
(in millions of United States dollars)

	<i>Approved, 2018–2021 MTR (E/ICEF/2020/AB/L.5)</i>							<i>2022–2025</i>							
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	
	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>Cost recovery</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>Cost recovery</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>
1. Resources available															
Opening balance	636.7		1 372.6	-	2 009.2		1 085.9	375.5		1 939.6	-	2 315.1		1 179.4	
Income															
Contributions	4 947.5		19 178.7	-	24 126.2		-	5 610.0		20 044.0	-	25 654.0		-	
Other income	707.5		-	-	707.5		-	294.0		-	-	294.0		-	
Total income	5 655.0		19 178.7	-	24 833.7		-	5 904.0		20 044.0	-	25 948.0		-	
Tax reimbursement adjustment	(80.0)		-	-	(80.0)		-	(83.7)		-	-	(83.7)		-	
Transfer to Working Capital Fund			-	-	-		-	(60.0)		-	-	(60.0)		-	
Trust fund receipts			-	-	-		6 637.2			-	-	-		8 427.4	
Total available	6 211.7		20 551.2	-	26 762.9		7 723.1	6 135.8		21 983.6	-	28 119.5		9 606.8	
2. Use of resources															
A. Development															
A.1 Programmes	3 987.2	66.9%	18 322.2	-	22 309.4	86.1%	6 827.9	3 809.2	65.7%	19 449.4	-	23 258.6	86.3%	8 427.4	
Country programmes	3 743.7	62.8%	17 392.1	-	21 135.8	81.6%	-	3 574.2	61.7%	18 002.7	-	21 576.9	80.1%	-	
Global Programme	243.5	4.1%	930.1	-	1 173.6	4.5%	-	235.0	4.1%	1 446.7	-	1 681.7	6.2%	-	
A.2 Development effectiveness	586.2	9.8%	104.4	-	690.6	2.7%	-	721.9	12.5%	50.6	-	772.5	2.9%	-	
Subtotal	4 573.4	76.7%	18 426.6	-	23 000.0	88.7%	6 827.9	4 531.1	78.2%	19 500.0	-	24 031.1	89.2%	8 427.4	
B. United Nations development coordination	35.1	0.6%	23.0	-	58.0	0.2%	-	40.1	0.7%	-	-	40.1	0.1%	-	
C. Management	376.1	6.3%	6.6	1 244.2	1 626.9	6.3%		515.1	8.9%	3.9	1 199.0	1 717.9	6.4%		

		<i>Approved, 2018–2021 MTR (E/ICEF/2020/AB/L.5)</i>							<i>2022–2025</i>						
		<i>Other resources</i>					<i>Other resources</i>								
		<i>Regular resources</i>	<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>	<i>Programmes</i>	<i>Cost recovery</i>	<i>Total resources</i>		<i>Trust funds</i>		
		<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	
D. Independent oversight and assurance*								18.3	0.3%	0.8	73.6	92.7	0.3%	-	
E. Special purpose															
E.1	Capital investments	27.1	0.5%	-	52.9	80.0	0.3%	-	22.6	0.4%	-	92.4	115.0	0.4%	-
E.2	Private sector fundraising	637.3	10.7%	202.6	-	839.9	3.2%	-	668.2	11.5%	276.5	-	944.7	3.5%	-
E.3	Other	311.5	5.2%	-	-	311.5	1.2%	-	-	-	-	-	-	-	-
Subtotal		975.9	16.4%	202.6	52.9	1 231.4	4.8%	-	690.9	11.9%	276.5	92.4	1 059.7	3.9%	-
Institutional budget (A.2+B+C+D+E.1)		1 024.5	17.2%	134.0	1 297.0	2 455.5	9.5%	-	1 317.9	22.7%	55.3	1 365.0	2 738.2	10.2%	-
Integrated budget (A+B+C+D+E)		5 960.5	100.0%	18 658.7	1 297.0	25 916.2	100.0%	6 827.9	5 795.4	100.0%	19 781.2	1 365.0	26 941.6	100.0%	8 427.4
3. Closing balance of resources		251.2		595.5		846.7		895.2	340		837		1 177.9	1 179.4	

*Includes \$21.5 million for the Evaluation Pooled Fund.

IV. Integrated Results and Resources Framework

31. The UNICEF Strategic Plan, 2022–2025 contains a single results framework architecture for UNICEF, comprising 5 Goal Areas, 5 cross-cutting programmes, 18 result areas, 9 change strategies and 5 enablers.

32. Table 1 provides information on the proposed use of resources by cost-classification category. Table 2 identifies how total resources available to the organization will be allocated.

A. Planned use of resources for Strategic Plan goals

33. UNICEF is proposing investments to achieve the Strategic Plan goals. See table 2 for the amount each Goal Area is projected to utilize over the four year period.

B. Country programmes

34. Of the \$23.3 billion available for programmes during 2022–2025, UNICEF is proposing to channel \$21.6 billion, or 93 per cent, through country programmes. This is \$441.1 million, or 2 per cent, higher than the midterm review, 2018–2021.

35. Regular resources are allocated to individual country programmes according to the modified system for allocation of RR for programmes approved by the Executive Board, with an emphasis on three core criteria: (a) the under-five mortality rate; (b) gross national income per capita; and (c) the child population.

36. The Executive Board approves indicative budgets for OR (regular) when approving country programme documents or their equivalent, while OR (emergency) funds are programmed according to need.

C. Global and Regional Programme

37. UNICEF proposes a slight decrease in the Global and Regional Programme budget funded from RR, from \$243.5 million to \$235.0 million, and a significant increase to the budget funded from OR, from \$930.1 million to \$1,446.7 million. Global and regional programme resources are implemented by the seven UNICEF regional offices as well as relevant headquarters divisions and offices.

D. Allocation of resources to organizational effectiveness and efficiency results

38. Resources for organizational effectiveness and efficiency results are presented in accordance with the harmonized cost classification and the joint comprehensive cost-recovery policy approved by the Executive Board in decision 2020/24.

39. Resources allocated to organizational units are grouped into functional clusters. The functional clusters for management activities are harmonized among UNDP, UNFPA, UN-Women and UNICEF. Development effectiveness activities are more closely associated with the programme outcomes and delivery modalities of each entity and are therefore not harmonized among them.

40. Within UNICEF, resources for development effectiveness are allocated to three functional clusters: technical excellence in policy and programmes; technical excellence in humanitarian action; and technical excellence in the procurement and management of supplies.

41. The following paragraphs provide a summary update by organizational effectiveness and efficiency result and functional cluster.

Table 2
Integrated results and resources framework, 2022–2025
(in millions of United States dollars)

		2022–2025			
		Other resources			
Goals	Functional cluster	Regular resources	Programme	Cost recovery	Total resources
		\$m	\$m	\$m	\$m
Programmes		3 809.2	19 449.4		23 258.6
	Goal Area 1 – Every child, including adolescents, survives and thrives, with access to nutritious diets, quality primary health care, nurturing practices and essential supplies	1 523.7	7 779.7		9 303.4
	Goal Area 2 – Every child, including adolescents, learns and acquires skills for the future	799.9	4 084.4		4 884.3
	Goal Area 3 – Every child, including adolescents, is protected from violence, exploitation, abuse, neglect and harmful practices	438.1	2 236.7		2 674.7
	Goal Area 4 – Every child, including adolescents, has access to safe and equitable water, sanitation and hygiene services and supplies, and lives in a safe and sustainable climate and environment	723.8	3 695.4		4 419.1
	Goal Area 5 – Every child, including adolescents, has access to inclusive social protection and lives free from poverty	323.8	1 653.2		1 977.0
Organizational effectiveness and efficiency					
1.	Higher quality programmes through results-based management	721.9	50.6		772.5
	Technical excellence in policy and programmes	626.4	50.6		677.1
	Technical excellence in procurement and management of supplies	63.1	-		63.1
	Technical excellence in humanitarian action	32.3	-		32.3
2.	Improved management of financial and human resources in pursuit of results	515.1	3.9	1 199.0	1 717.9
	Leadership and corporate direction	12.4	-	50.2	62.6
	Corporate financial, information and communications technology and administrative management	53.5	-	216.8	270.2
	Staff and premises security	4.3	-	17.5	21.8
	Corporate external relations and partnerships, communication and resource mobilization	55.9	-	226.7	282.6
	Corporate human resources management	20.3	3.9	82.2	106.3
	Country office oversight, management and operations support	368.7	-	605.8	974.5

		2022–2025			
		Other resources			
Goals	Functional cluster	Regular resources \$m	Programme \$m	Cost recovery \$m	Total resources \$m
3.	Coordination of the United Nations development system	40.1	-	-	40.1
	United Nations coherence and cluster coordination	40.1	-	-	40.1
4.	Independent oversight and assurance	18.3	0.8	73.6	92.7
Special purpose		690.9	276.5	92.4	1 059.7
	Capital investments	22.6	-	92.4	115.0
	Private sector fundraising	668.2	276.5	-	944.7
Total use of resources		5 795.4	19 781.2	1 365.0	26 941.6

Note: Due to rounding, the totals may differ slightly from the sum of the columns.

Result 1: Higher quality programmes through results-based management

Cluster: Technical excellence in policy and programmes

Resources: \$677.1 million

42. Comprising Programme Division, Division of Data, Analytics, Planning and Monitoring, Office of Global Insight and Policy, Office of Innovation, Office of Research and the technical advisers in regional offices, this cluster is responsible for programme policy, guidance tools, technical support and quality assurance for the achievement of the Strategic Plan programme goals. The cluster draws on research, lessons from evidence-based interventions and insights from practical programming experience.

43. The Programme Division provides global programme leadership to achieve results for the most disadvantaged and excluded children everywhere within the overall framework of the UNICEF Strategic Plan, and in response to the universal scope of the Sustainable Development Goals. The Division contributes to UNICEF support of States in implementing their international commitments and obligations under the Convention on the Rights of the Child and other international human rights treaties and instruments. Working with other United Nations entities and global partners, the Division leads UNICEF programmatic vision to provide countries with technical assistance to boost programme excellence, and with support to leverage evidence, partnerships and innovations that can be adapted and taken to scale in different country contexts, including humanitarian settings and low-, middle- and high-income countries.

44. The Division of Data, Analytics, Planning and Monitoring guides UNICEF's evidence-informed analysis, strategic planning, monitoring and reporting. The Division enables UNICEF to deliver results based on data, evidence and analysis and the application of human-rights- and results-based management approaches. The Division's priorities for 2022–2025 include (i) transforming the data function in order to be data leaders on children; (ii) reforming programme monitoring, and strengthening partnership and risk management; (iii) enhancing programme effectiveness by simplifying and improving the quality and impact of programming; and (iv) reinforcing organizational learning on delivering results for children at scale, and building strong knowledge management and exchange.

45. The Office of Innovation aims to foster a culture of innovation and is being strengthened, primarily thanks to OR, to accelerate the pace at which innovations for children are scaled up and delivered against the Sustainable Development Goals. The priorities for 2022–2025 include; (i) reinforcing UNICEF programme leadership on innovation for children and young people; (ii) renewing the role of UNICEF as an implementer of at-scale innovations for children and young people; and (iii) establishing UNICEF as a thought leader on innovation to meet the needs of children and young people.

46. The Office of Global Insight and Policy provides UNICEF with intelligence on external issues with implications for children and its work; the Office scans the horizon for frontier issues and new ways of working; and generates analytical insights and policy ideas that enable UNICEF to engage prominently in critical global debates and to place children at their centre. The priorities for 2022–2025 include: (i) enabling UNICEF to be more cognizant and responsive to global factors and trends that affect its work and the lives of children; (ii) enhancing understanding of, and effective action on, the next generation of issues that directly affect children and

frontier approaches to child advocacy, policy and programming; and (iii) driving richer debate and awareness of child issues in the public sphere.

47. The Office of Research - Innocenti aims to respond to the role of research in answering the most pressing questions facing children, find solutions that help to realize their rights under the Convention on the Rights of Child, accelerate progress towards achievement of the Sustainable Development Goals, and contribute to the achievement of the Strategic Plan. Key outcomes for 2022–2025 are for UNICEF and partners to (i) utilize research to better inform and implement policies and programmes for children and child rights; and (ii) enhance the Office’s capacity to generate and synthesize rigorous and high-quality ethical research.

Cluster: Technical excellence in the procurement and management of supplies

Resources: \$63.1 million

48. Supply Division will build on progress made in 2018–2021 and make critical contributions to the achievement of results in child health, nutrition, education, water, sanitation and hygiene (WASH), and in disability- and gender-integrated programming. It will strive to provide equitable access to essential supplies and services for every child and adolescent, and their families.

49. On behalf of the COVID-19 Vaccine Global Access (COVAX) Facility, the Supply Division is leading the largest-ever vaccine procurement and supply operation, working with manufacturers and partners on the procurement of COVID-19 vaccine doses, as well as freight, logistics and storage. In collaboration with the Pan American Health (PAHO) Revolving Fund, UNICEF is leading the procurement and delivery for 92 low- and lower middle-income countries.

50. In 2022–2025, Supply Division will invest in the strategic levers of emergency preparedness and response, particularly for public health emergencies, using established emergency stockpiles; strengthening procurement and delivery; and continuing to leverage its purchasing power and expertise to influence markets for equitable access and scale. In addition, the Division will pursue digital solutions and new technologies for the continuous improvement of supply chains, including access to real-time data to support decision-making.

Cluster: Technical excellence in humanitarian action

Resources: \$32.3 million

51. The Office of Emergency Programmes provides strategic support to country offices preparing for and responding to humanitarian crises and, in collaboration with regional offices, ensures they have the right capacities to respond effectively to the revised Core Commitments for Children in Humanitarian Action. The Office leads efforts to ensure that the role of UNICEF in complex emergencies and natural disasters is clearly defined and that all levels of the organization are prepared to deliver on this mandate.

52. In 2022–2025, the Office will further strengthen preparedness and risk analysis and security management; invest in mainstreaming humanitarian cash transfer programmes; improve emergency procedures; improve accountability to affected people through strong feedback mechanisms; and implement an organizational strategy on localization of humanitarian response that puts anti-racism and anti-discrimination at its centre.

Result 2: Improved management of financial and human resources in pursuit of results

Cluster: Leadership and corporate direction

Resources: \$62.6 million

53. The Office of the Executive Director provides vision, management and oversight, with a focus on accountability, results, partnerships and improving the quality and reach of programming for children and young people.

54. The Office is enhancing accountability and strengthening organizational culture to support staff and ensure an environment where everyone feels safe, valued and respected. This includes attention to diversity, intersectionality and the experiences of underrepresented groups throughout UNICEF.

55. The Ethics Office, leads on raising ethical awareness. Key strategies for 2022–2025 include: (i) closer collaboration with the Office of Internal Audit and Investigations, the organizational culture team, the Division of Human Resources, and the Office of the Ombudsman for United Nations Funds and Programmes, to promote awareness of ethical behaviour and increase prevention efforts, and encourage resolution of issues at an early stage; (ii) improve awareness and accessibility of ethics services at country level; (iii) further strengthen its protection against retaliation role; and (iv) reinvigorate ethics training, outreach, awareness-raising and communications.

56. The Safeguarding Office, which will be established as separate office in 2022, continues the important work of child safeguarding and protection from sexual exploitation and abuse. The aim is to ensure UNICEF systems minimize the threat of collateral harm to children and communities arising from its people, partners and work, in accordance with best international standards and practices in relation to safeguarding.

Cluster: Corporate financial, information and communications technology and administrative management

Resources: \$270.2 million

57. During 2018–2021, the Division of Financial and Administrative Management led strengthening of the operations function through a focus on five pillars: valuing people; money; risk management; systems and structures; and partners. The shift towards a strategic and risk management approach was reinforced through the introduction of the country-level position of Deputy Representative, Operations. In addition, innovative financing arrangements were developed to achieve programme objectives that may not otherwise have been possible. For example, the establishment of the Working Capital Fund, the financial instrument with the World Bank for sustained investment in private sector fundraising and the Dynamo Revolving Fund. Other key initiatives included eco-efficiency projects; automated and continuous monitoring of internal controls; further strengthening of the enterprise risk management and anti-fraud strategies; and automated asset management tools.

58. During 2022–2025, further innovations are expected in the area of digital financial transformation, including (i) reduce risk and improve data protection in cash transfer programmes; (ii) more effectively identify and respond to financial risks; and (iii) lighten existing processes by simplifying the oversight, review and approval of financial transactions.

59. During 2018–2021, the achievements of Information and Communication Technology Division were primarily clustered in four key impact areas: (i) digitally enabled programme delivery and humanitarian response, (ii) digitally enhanced fundraising, advocacy and engagement, (iii) modernized operational efficiency and effectiveness and (iv) core information and communications technology (ICT) productivity and collaboration services. In 2020, UNICEF decided to relocate its digital core from New York to Valencia, Spain, with the transition beginning in mid-2021. The move to the joint United Nations ICT facility will (i) achieve significant cost savings and allow UNICEF to increase its ICT capacity at a lower cost; and (ii) contribute to United Nations reform and achieve synergies as a result of co-locating with United Nations ICT staff.

60. The digital transformation strategy for 2022–2025 will be driven through four focus areas: (i) normative and policy, (ii) management efficiency and effectiveness, (iii) digital programmes and (iv) digital partnerships, communications and resource mobilization. Cross-cutting aspects will include digital data protection and privacy, cybersecurity and innovative use of technology. Underpinning these focus areas are four enablers: (a) engaged and skilful ICT staff who foster a collaborative culture; (b) trusted partnerships with key stakeholders, including the ICT Board; (c) clear accountability and nimble and transparent processes; and (d) a robust, secure and evolving technology infrastructure.

Cluster: Staff and premises security

Resources: \$21.8 million

61. The Office of Emergency Programmes coordinates UNICEF global security activities in close consultation with the United Nations Department of Safety and Security and other United Nations security management entities. Key activities include monitoring and assessing global threats and risks; providing guidance to UNICEF on security risk management; and developing policies and procedures aimed at creating an enabling environment for successful programme delivery, while maintaining the safety and security of UNICEF staff and assets.

Cluster: Corporate external relations and partnerships, communication and resource mobilization

Resources: \$282.6 million

62. The Public Partnerships Division has continued to strengthen and broaden the UNICEF partnership base and engage in policy advocacy with Member States. This advocacy work led to the meaningful participation of children and youth in intergovernmental forums such as the United Nations General Assembly, has helped to place children’s rights on the political agenda.

63. The Division of Communication advocates to realize the rights of every child, especially the most marginalized. A key achievement in 2018–2021 was driving the change strategy on “Winning support for the cause of children from decision makers and the wider public”. In addition, the digital supporter base increased to over 100 million people and the global brand strategy was deployed.

64. The Private Fundraising and Partnerships Division is responsible for the strategic framework that informs UNICEF cooperation with its National Committees. Included in this functional cluster are costs related to leading and coordinating UNICEF cooperation with the National Committees as well as private sector strategy development and implementation. The resources supporting revenue-generation and

influence-building activities in National Committees and country offices are included under “special purpose”.

65. With regard to resource mobilization, the key priorities for 2022–2025 include (i) accelerate RR beyond the Strategic Plan financial estimates forecast towards the funding compact commitment of core resources representing at least 30 per cent of total contributions; and (ii) further tap into the growth potential of IFIs and Global Programme Partnerships

66. With regard to advocacy, the overall aim is to influence decision makers, partners and key audiences to take action and maximize results for children with a focus on the five Goal Areas of the Strategic Plan. In addition, the Public Partnerships Division will carry out targeted advocacy with Member States and the European Union around UNICEF global advocacy priorities (the learning crisis, vaccine affordability and equity, mental health, and climate and the environment), as well as greening of official development assistance.

67. Another key priority is internal communications. In 2022–2025 the Division of Communication will further support engagement of UNICEF staff in support of improving organization culture and change initiatives.

Cluster: Corporate human resources management

Resources: \$106.3 million

68. In addition to the cross-cutting areas of learning and development, staff well-being and occupational health and safety, and policy, the Division of Human Resources has established seven priorities for 2022–2025. These are:

- (a) Repositioning the human resources function and the delivery model
- (b) Efficient and inclusive recruitment and a proactive approach to mobility
- (c) Improving performance management
- (d) Making UNICEF a more diverse, equitable and inclusive organization
- (e) Introducing simplifications and efficiencies in human resources policies, processes and systems
- (f) Introducing new work modalities and defining the future of work

Cluster: Country office oversight, management and operations support

Resources: \$974.5 million

69. Senior leaders in each UNICEF country and regional office contribute to the delivery of this result through representation and cooperation with national and local leaders and partner organizations. Also included in this cluster is the Global Shared Services Centre, which carries out much of the transactional work that would otherwise be done by individual offices and has contributed to operational efficiencies through process improvements. In 2022–2025, the Centre will take on additional transactional work where there is potential for further efficiencies, and will build a data analytics capacity to support organizational risk reduction.

70. UNICEF will continue to support the new resident coordinator system and coordination structures at all levels; implement the Management Accountability Framework; and advance stronger business operations including through joint tenders for procurement, the Business Operations Strategy, common back offices, common premises and mutual recognition. As part of the common premises agenda, UNICEF will improve accessibility for persons with disabilities. UNICEF will continue to advance energy efficiency and environmental sustainability to meet the 2030 carbon emissions reduction targets, optimize operating costs, and maintain business continuity using clean power sources in the hardest-to-reach areas.

Result 3: Coordination within the United Nations development system

Cluster: United Nations coherence and cluster coordination

Resources: \$40.1 million

71. This cluster includes coordination work carried out by the Office of Emergency Programmes as well as the UNICEF contribution to the resident coordinator system. The estimated UNICEF contribution will increase significantly, to \$33.6 million, as a result of the doubling of the annual contribution with effect from 2019.

72. The Office of Emergency Programmes is responsible for the coordination of partners for the humanitarian clusters for WASH, nutrition and education, along with the global Child Protection Area of Responsibility. The Office is also responsible for establishing inter-agency humanitarian partnerships, developing humanitarian policies and providing operational support and building capacity for timely and predictable responses to crises..

Result 4: Independent oversight and assurance

Cluster: Corporate oversight and assurance

Resources: \$71.2 million – Evaluation Office and Office of Internal Audit and Investigations

\$21.5 million – Evaluation Pooled Fund

73. The corporate evaluation function guides programming and decision-making by providing an impartial assessment and validation of the organization’s strategic choices, programme performance and results for children, and feedback on operational effectiveness and efficiency. The Evaluation Office oversees the corporate evaluation function, including implementation of evaluation activities by decentralized organizational units. The Office also participates in joint evaluation activities with other United Nations organizations and contributes to the development of national evaluation capacity.

74. The capacity of the evaluation function was significantly strengthened in 2018–2021 through the creation of new evaluation positions, both within the Evaluation Office and within regional offices through an interim Evaluation Pooled Fund. The integrated budget, 2022–2025 regularizes the Fund at a proposed level of \$21.5 million. For 2022–2025, the Evaluation Office will focus on: (i) continuing to deliver credible and independent corporate evaluations, (ii) new methods and innovations for better use of evaluation evidence for organizational accountability and learning, and (iii) enhancing evaluation quality and capacity at country level.

75. The Office of Internal Audit and Investigations provides independent assurance, investigative and consulting services. It also promotes accountability, integrity and ethical behaviour. During 2018–2021, the Office’s investigative capacity was

significantly strengthened with the addition of 14 new investigator positions. This strengthening was necessary for the Office to respond to the increase in investigative cases, including allegations of sexual harassment and abuse, and to respond to the recommendations of the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority.

76. For 2022–2025, the Office will strengthen its risk identification and assessment capacity to sharpen its focus on the most significant risks to protecting the rights of children, as well as expand and sharpen assurance and advisory activities. The Office’s strategies will reduce the assurance coverage gap, serve as a catalyst for smarter organizational risk-taking, and increase donor confidence in UNICEF as a trusted steward of their funds and their appropriate use. Accordingly, the integrated budget provides for a further strengthening of the Office’s capacity.

E. Special purpose

77. The proposed special purpose resource requirements total \$1,059.7 million, comprising capital investments of \$115.0 million, and PSFR activities of \$944.7 million.

78. The integrated budget, 2018–2021 included an additional cluster, which was “Other, including procurement services”. This cluster has been removed for 2022–2025 given that procurement services is a fully self-financed activity. The expenditure planned for 2022–2025, including direct and indirect expenditure, is funded from the handling fees that UNICEF charges for providing procurement services.

Cluster:	Capital investments
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Resources:	\$115 million
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79. A total of \$60 million is proposed for investment in technology-supported organizational solutions, spanning efficiency gains, better business intelligence, robust repositories of knowledge, and externally facing tools that increase interactivity for advocacy and partnerships. This is double the amount for the integrated budget, 2018–2021, and reflects the priority given to digital transformation, which is one of the nine change strategies in the Strategic Plan. A key priority is digital communication and engagement to support the achievement of UNICEF advocacy and fundraising goals, including an increase in the digital supporter base to 200 million people.

80. A total of \$25 million has been proposed for allocations to offices to support compliance with the Minimum Operating Security Standards. The use of these resources will continue to focus on systematic identification of vulnerable offices; and prioritization of additional security investments in country offices for sustained and continued operations.

81. A total of \$25 million is requested for capital expenditure linked to premises maintenance and management and the pursuit of the broader strategy of United Nations common premises initiatives. In addition, \$5 million is requested in support of initiatives that are eco-efficient, accessible and inclusive.

Cluster:	Private sector fundraising
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Resources:	\$944.7 million
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82. Included in special purpose, under PSFR, are the estimated resources to support the specific PSFR initiatives of the National Committees and UNICEF country offices.

The activities related to implementation of the UNICEF Strategic Plan, 2022–2025 and the appropriation for the related resource requirements will be presented for approval by the Executive Board each year.

83. Over the next four years, Private Fundraising and Partnerships, with the National Committees, country offices and other partners, will aim to accelerate income and influence from the private sector to support the delivery of the Strategic Plan goals towards achievement of the Sustainable Development Goals, using two key strategies: (i) Private sector engagement and investment that enhances systems, services and practices that deliver results for children at scale; (ii) Public and private sector collaboration on advocacy and financing for children. The goal for private sector income is \$9.0 billion (gross) or \$7.2 billion (net).

84. Additional emphasis will be placed on the key strategic shifts for UNICEF private sector work that aim to ensure sustainability towards the achievement of the Sustainable Development Goals and beyond, as follows:

- (a) Scaling up digital fundraising;
- (b) Accelerating the design and implementation of innovative and blended finance solutions and public-private partnerships;
- (c) Working with countries transitioning from middle- to high-income status on sustainable fundraising and funding;
- (d) Tapping into the highest-value channels at the top of the philanthropic pyramid.

V. Institutional budget

85. The proposed institutional budget for 2022–2025 is \$2,738.2 million, which is an increase of \$282.8 million (11.5 per cent) compared to the midterm review approved institutional budget for 2018–2021.

A. Major areas of increase and decrease

86. Table 3 details the proposed increase of \$282.8 million in the institutional budget. The change in resource requirements between the budget periods 2018–2021 (midterm review) and 2022–2025 are analysed by cost category and functional cluster.

87. In 2021 UNICEF carried out a comprehensive planning exercise to ensure alignment between office management plans and the Strategic Plan, 2022–2025, and to identify priority areas for strengthening. To maximize the RR available for programmes, increases in the institutional budget were kept to a minimum and only the highest-priority requests were considered, including initiatives directly linked to mental health, organization culture, staff well-being, security and learning, as well as further strengthening of the independent offices, Internal Audit and Investigations, Evaluation and Ethics. Apart from the independent offices, the funding of headquarters offices from the institutional budget is essentially unchanged. Regional offices have been strengthened with new positions for security, staff counselling and human resources, all funded from the institutional budget.

88. The institutional budget includes cost adjustments resulting from projected changes in the rates or conditions of staff costs, exchange rates and rates of inflation. Factors that may affect the rates and conditions of staff costs include within-grade increments and other post entitlements as determined by the International Civil Service Commission, vacancy factors and the organizational policy on funding employee liabilities. For 2022–2025, the impact of cost adjustments is estimated at \$258.1 million.

Table 3
Summary of increases/decreases in the institutional budget, 2022–2025
(in millions of United States dollars)

	<i>Increases/decreases</i>	
	<i>2018–2021</i>	<i>2022–2025</i>
	<i>\$m</i>	<i>\$m</i>
Development effectiveness	722.0	772.5
Technical excellence in policy and programmes	624.4	677.1
Technical excellence in procurement and management of supplies	62.3	63.1
Technical excellence in humanitarian action	35.3	32.3
Management	1 556.4	1 717.9
Leadership and corporate direction	39.1	62.6
Corporate financial, information and communications technology and administrative management	245.1	270.2
Staff and premises security	28.1	21.8
Corporate external relations and partnerships, communication and resource mobilization	249.4	282.6
Corporate human resources management	98.0	106.3
Country office oversight, management and operations support	896.7	974.5
Independent oversight and assurance	47.8	92.7
Corporate oversight and assurance	47.8	92.7
United Nations development coordination	49.3	40.1
Special purpose - capital investment	80.0	115.0
Special purpose, capital investment	80.0	115.0
Grand total	2 455.5	2 738.2

B. Overview of post changes

89. The total number of posts included in the institutional budget, 2022–2025 has increased by 74 since the midterm review, from 3,174 to 3,248, as a result of emerging priorities and increased volume in UNICEF operations, and in response to increasing humanitarian crises. The increase comprises 79 international professional posts with a reduction of a total of 5 national officer and general service posts. Of the total increase in posts, country and regional offices account for 62 per cent, and headquarters 38 per cent. Appendix H of the annex to the present report presents a summary of post changes in the institutional budget.

90. In Executive Board decision 2020/13, the Board renewed the authority given to the Executive Director to establish additional senior-level positions on an as-needed basis, to be funded from within the approved institutional budget envelope for the planning period. In line with this authority, an additional four director-level positions were approved by the Executive Director in 2020, which will bring the total to 117 positions (1 Under-Secretary-General (USG), 4 Assistant Secretary-General (ASG), 38 D-2 and 74 D-1). At the start of the quadrennium, there were 113 posts senior-level positions (1 USG, 4 ASG, 31 D-2 and 77 D-1). The effective date for the four additional positions was 1 January 2021.

91. The proposed institutional budget, 2022–2025 includes a further four director-level positions, which will bring the total to 121 positions (1 USG, 4 ASG, 39 D-2 and 77 D-1).

VI. Cost recovery

92. The integrated budget, 2022–2025, has been prepared using the cost-recovery methodology and rates in line with the joint comprehensive cost-recovery policy approved in decision 2020/24. The policy lists cost-classification categories, methodology and rates effective 1 January 2022. Table 4 below presents a detailed calculation of the notional cost-recovery rate based on the approved cost-recovery methodology as it pertains to the integrated budget.

93. The methodology results in proportional use of RR and OR to fund management activities and related costs. Table 4 shows that 22 per cent of the institutional budget subject to cost recovery will be funded from RR, with the balance of 78 per cent funded from OR. This is similar to the proportional share of planned expenditure funded by RR (20 per cent) and OR (80 per cent), demonstrating a higher reliance on OR for recovering costs. This confirms that RR do not subsidize the implementation of OR-funded programmes. By ensuring the more proportional use of RR and OR to fund management and special purpose activities and related costs, a larger proportion of RR is available for allocation to programme activities.

94. Differentiated cost-recovery rates, including for thematic and private sector contributions, calculated based on total projected expenditure, will continue to be lower than the harmonized base cost-recovery rate of 8 per cent.

95. Further information on the actual implementation and results of the revised cost-recovery methodology will be submitted to the Executive Board in conjunction with the inter-agency update on the implementation of the joint comprehensive cost-recovery policy at the second regular session of 2024. UNICEF will continue to provide an annual update on the application of the reduced cost-recovery rates in the annual report of the Executive Director.

Table 4
Detailed calculations of the notional cost-recovery rate
(in millions of United States dollars)

	2022–2025		
	<i>Regular resources \$m</i>	<i>Other resources \$m</i>	<i>Total resources \$m</i>
Total expenditure	5 795.4	21 146.2	26 941.6
Proportional use of regular resources and other resources to fund integrated budget	22%	78%	100%
Total institutional budget			2 738.2
Less: Development effectiveness activities			772.5
Less: United Nations development coordination activities			40.1
Less: Critical cross-cutting functions			219.3
Total institutional budget subject to cost recovery			1 706.3
Institutional budget – subject to cost recovery	341.3	1 365.0	1 706.3
Proportional use of regular resources and other resources to fund institutional budget	20%	80%	100%
Expenditure (excluding cost recovery)		19 781.2	
Cost recovery		1 365.0	
Notional cost-recovery rate		6.9%	

VII. Reporting on implementation of the integrated budget

96. Given its reliance on voluntary contributions, UNICEF has established regular internal monitoring and reporting processes that include continuous and rigorous review of the income and expenditure projections that form the basis of the integrated resource plan.

97. UNICEF will continue to report to the Executive Board on the fulfilment of the results articulated in the Strategic Plan in the annual report of the Executive Director and on actual financial performance in the UNICEF Strategic Plan: updated financial estimates.

98. Since 2012, summary financial reporting based on the statement of comparison of budget and actual amounts and in compliance with International Public Sector Accounting Standards, has also been included in the UNICEF financial statements.

VIII. Draft decision

99. The following draft decision is included for consideration by the Executive Board:

The Executive Board

1. *Welcomes* the UNICEF integrated budget, 2022–2025 in response to its request in 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);

2. *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;

3. *Also approves* for the Global and Regional Programme a budget from regular resources of \$235.0 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;

4. *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.

5. *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 \$1,365.0 million from cost recovery from other resources;

6. *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;

7. *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;

8. *Requests* the Executive Director to:

(a) 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.