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Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018–2021

I. Resources and expenses, 2020¹

Table 1

Top 20 resource partners for regular resources, 2020, by contributions received^a

(Millions of United States dollars)

<i>Resource partner^b</i>	<i>Regular resources</i>
1. United States of America	153.9
2. Japan NC	133.2
3. Germany	101.5
4. Republic of Korea NC	81.9
5. Sweden	69.6
6. Spain NC	65.3
7. Germany NC	56.6
8. United Kingdom of Great Britain and Northern Ireland	51.0
9. Sweden NC	48.1
10. France NC	47.7
11. Netherlands NC	39.9
12. Italy NC	39.3
13. Norway	38.8
14. Netherlands	36.4
15. United Kingdom NC	30.1

* E/ICEF/2021/9.

¹ Financial information is unaudited.

<i>Resource partner^b</i>	<i>Regular resources</i>
16. Switzerland	20.9
17. United States NC	20.7
18. Japan	19.8
19. Belgium	17.9
20. Australia	15.1

Abbreviation: NC = National Committee for UNICEF.

^a Contributions received in cash and in kind.

^b Excluding private sector fundraising.

Table 2
Top 20 resource partners for thematic resources, 2020, by contributions received^a
(Millions of United States dollars)

<i>Resource partner^b</i>	<i>Thematic resources</i>
1. Norway	113.4
2. Sweden	44.7
3. Germany NC	39.7
4. United States of America NC	33.1
5. Netherlands	32.6
6. Denmark	23.9
7. United Kingdom of Great Britain and Northern Ireland NC	22.4
8. Japan NC	21.7
9. Republic of Korea NC	11.4
10. Norway NC	11.4
11. France NC	8.8
12. Denmark NC	7.9
13. Sweden NC	6.5
14. Netherlands NC	5.3
15. Finland	4.5
16. Italy NC	4.4
17. Spain NC	4.2
18. Finland NC	3.6
19. Luxembourg	3.5
20. Switzerland NC	2.4

Abbreviation: NC = National Committee for UNICEF.

^a Contributions received in cash and in kind.

^b Excluding private sector fundraising.

Table 3
Top 30 resource partners by contributions received^a, 2020

(Millions of United States dollars)

<i>Resource partner</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
1. United States of America	153.9	96.9	550.1	800.9
2. Germany	101.5	585.7	56.7	743.8
3. European Commission	0.0	372.2	141.9	514.1
4. United Kingdom of Great Britain and Northern Ireland	51.0	181.6	277.7	510.3
5. Global Partnership for Education	0.0	362.8	0.0	362.8
6. United States NC	20.7	205.9	59.3	285.9
7. Norway	38.8	166.2	12.5	217.5
8. Japan	19.8	21.7	176.0	217.4
9. Sweden	69.6	100.4	42.9	212.9
10. Office for the Coordination of Humanitarian Affairs ^b	0.0	0.0	210.3	210.3
11. Japan NC	133.2	19.7	19.6	172.6
12. United Nations Development Programme ^c	0.0	115.4	25.2	140.6
13. Canada	11.6	69.5	47.7	128.8
14. Netherlands	36.4	70.3	21.2	127.9
15. Germany NC	56.6	27.3	35.5	119.3
16. World Bank Group	0.0	58.0	41.3	99.3
17. Republic of Korea NC	81.9	11.6	0.6	94.1
18. Gavi, the Vaccine Alliance	0.0	93.5	0.0	93.5
19. United Nations Development Group Joint Programme	0.0	91.3	0.8	92.1
20. United Kingdom NC	30.1	28.7	29.5	88.3
21. Spain NC	65.3	7.8	7.2	80.3
22. France NC	47.7	10.8	7.5	66.1
23. Sweden NC	48.1	6.9	7.9	62.9
24. Netherlands NC	39.9	8.5	5.7	54.1
25. Denmark	8.5	14.0	31.3	53.8
26. Switzerland	20.9	13.2	17.3	51.4
27. Democratic Republic of the Congo ^d	0.4	39.0	10.0	49.4
28. Republic of Korea	2.9	32.3	13.4	48.6
29. Saudi Arabia	0.6	0.5	46.6	47.8
30. Italy NC	39.3	1.7	3.8	44.8

Abbreviation: NC = National Committee for UNICEF.

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

^a Contributions received in cash and in kind.

^b Contributions received from the Office for the Coordination of Humanitarian Affairs include \$ 177.1 million related to the Central Emergency Response Fund, \$32.5 million related to humanitarian country-based pooled funds and \$0.7 million from other sources.

^c Contributions received from the United Nations Development Programme include \$78.2 million related to joint programmes and the One UN Fund, \$52.3 million from other sources and \$10.1 million related to humanitarian country-based pooled funds.

^d Contributions received from the Democratic Republic of the Congo include \$31.7 million pass-through funds from Gavi, the Vaccine Alliance and \$17.3 million pass-through funds from the World Bank Group.

Table 4
Top five resource partners for in-kind contributions, 2020

(Millions of United States dollars)

<i>Resource partner</i>	<i>Contribution</i>
1. United States of America	29.3
2. Nutrition International	7.9
3. United Kingdom of Great Britain and Northern Ireland NC	6.5
4. United States NC	3.4
5. Hungary	3.4

Table 5
Multi-year regular resources revenue, 2016–2020

(Millions of United States dollars)

Resource partner	Period	Revenue ^a					Multi-year agreement ^b
		2016	2017	2018	2019	2020	
Sweden	4 years (2018–2021)	0.0	0.0	294.4	0.4	0.7	295.4
United Kingdom of Great Britain and Northern Ireland	3 years (2018–2020)	0.0	0.0	121.8	17.8	14.3	153.9
Netherlands	3 years (2019–2021)	0.0	0.0	0.0	110.3	3.3	113.6
Australia	5 years (2016–2020)	15.8	48.7	-3.0	-0.5	15.1	76.1
Belgium	4 years (2017–2020)	0.0	71.8	-1.1	-0.8	1.2	71.0
Switzerland	3 years (2018–2020)	0.0	0.0	60.7	0.0	0.1	60.8
Canada	4 years (2018–2021)	0.0	0.0	47.8	1.2	-0.5	48.5
Denmark	3 years (2020–2022)	0.0	0.0	0.0	0.0	20.6	20.6
New Zealand	3 years (2019–2021)	0.0	0.0	0.0	12.1	0.2	12.3
Qatar	2 years (2019–2020)	0.0	0.0	8.0	0.0	0.0	8.0
Grand total		15.8	120.5	528.5	140.5	54.9	860.2

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

^a Revenue is recognized, for the most part, in the year the agreement is signed and amounts in other years represent revaluation due to exchange rate fluctuations.

^b Revenue data excludes write-downs.

Table 6
Direct programme expense by region and Strategic Plan Goal Area, 2020

(Millions of United States dollars)

<i>Region</i>	<i>Every child survives and thrives</i>	<i>Every child learns</i>	<i>Every child is protected from violence and exploitation</i>	<i>Every child lives in a safe and clean environment</i>	<i>Every child has an equitable chance in life</i>	<i>Total</i>
EAP	130.7	57.1	54.0	53.0	20.7	315.5
ECA	47.1	114.6	74.2	18.9	78.1	332.9
ESA	612.2	184.7	128.5	216.6	63.7	1 205.7
HQ	71.5	30.5	33.0	33.6	38.0	206.6
LAC	77.7	63.3	63.5	63.6	23.3	291.5
MENA	344.7	383.0	146.9	362.5	242.3	1 479.3
SA	325.3	122.0	67.1	132.4	22.3	669.1
WCA	572.2	212.0	144.9	241.3	44.3	1 214.6
Total	2 181.4	1 167.3	712.0	1 121.8	532.6	5 715.1

Abbreviations: Regional designations – EAP: East Asia and the Pacific; ECA: Europe and Central Asia; ESA: Eastern and Southern Africa; HQ: headquarters; LAC: Latin America and Caribbean; MENA: Middle East and North Africa; SA: South Asia; WCA: West and Central Africa.

Note: Due to rounding, totals may differ slightly from the sums of the columns and rows.

Table 7
Direct programme expense by Strategic Plan Goal Area,^a 2020

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>	<i>Percentage of 2020 programme expense</i>	<i>Strategic Plan, 2018–2021 projected programme expense (percentage)</i>
Every child survives and thrives	365.0	1 080.8	735.6	2 181.4	38.2	40.0
Every child learns	146.0	626.1	395.1	1 167.3	20.4	20.0
Every child is protected from violence and exploitation	161.3	288.0	262.7	712.0	12.5	12.0
Every child lives in a safe and clean environment	168.8	333.5	619.5	1 121.8	19.6	19.4
Every child has an equitable chance in life	117.4	220.7	194.6	532.6	9.3	8.6
Total (rounded)	958.5	2 549.1	2 207.6	5 715.1	100.0	100.0

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

^a In accordance with International Public Sector Accounting Standards, UNICEF reclassifies programme expense that are directly related to the construction of buildings, primarily schools, as assets. Programme expense will be recorded in 2021 when the buildings have been completed and handed over to partners.

Table 8
Direct programme expense by Strategic Plan Goal Area in sub-Saharan Africa, 2020

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Every child survives and thrives	230.6	580.8	375.6	1 187.0
Every child learns	81.3	257.3	61.0	399.5
Every child is protected from violence and exploitation	81.5	113.4	79.8	274.7
Every child lives in a safe and clean environment	95.1	176.7	188.6	460.4
Every child has an equitable chance in life	44.7	54.2	9.2	108.0
All Strategic Plan Goal Areas: sub-Saharan Africa	533.2	1 182.3	714.2	2 429.7

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

Table 9
Direct programme expense by Strategic Plan Goal Area in the least developed countries, 2020

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Every child survives and thrives	218.0	627.1	498.9	1 344.0
Every child learns	83.5	275.7	119.6	478.8
Every child is protected from violence and exploitation	86.3	124.7	115.3	326.3
Every child lives in a safe and clean environment	112.3	197.7	341.0	651.0
Every child has an equitable chance in life	44.5	143.6	33.0	221.1
All Strategic Plan Goal Areas: least developed countries	544.6	1 368.9	1 107.8	3 021.3

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

Table 10
Direct programme expense by result area in each Strategic Plan Goal Area, 2020

<i>Result area</i>	<i>Expense (millions of United States dollars)</i>	<i>Percentage of Goal Area expense</i>
Maternal and newborn health	282.1	13
Immunization	503.4	23
Child health	604.0	28
Stunting	287.3	13
Treatment of severe acute malnutrition	356.5	16
HIV treatment and care	29.9	1
HIV prevention	22.5	1
Early childhood development	66.7	3
Adolescent health and nutrition	28.9	1
Total for Goal Area: Every child survives and thrives	2 181.4	100
Education access	805.6	69
Learning outcomes	293.6	25
Skills development	68.1	6
Total for Goal Area: Every child learns	1 167.3	100
Prevention and response services for violence against children	602.2	85
Harmful practices (female genital mutilation and child marriage)	34.3	5
Access to justice	75.5	11
Total for Goal Area: Every child is protected from violence and exploitation	712.0	100
Water	573.7	51
Sanitation	421.3	38
Disaster risk reduction	67.2	6
Children in urban settings	36.7	3
Environmental sustainability	23.0	2
Total for Goal Area: Every child lives in a safe and clean environment	1 121.8	100

<i>Result area</i>	<i>Expense (millions of United States dollars)</i>	<i>Percentage of Goal Area expense</i>
Child poverty	54.0	10
Social protection	382.8	72
Adolescent empowerment	69.1	13
Gender	13.1	2
Disability	13.6	3
Total for Goal Area: Every child has an equitable chance in life	532.6	100

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

Table 11
Thematic funding expense, 2020

(Millions of United States dollars)

<i>Thematic fund pools</i>	<i>Expense</i>
Humanitarian action	150.7
Education	67.7
Water, sanitation and hygiene	33.3
Child protection	28.8
Nutrition	16.1
Health	10.8
HIV and AIDS	4.4
Social protection, inclusion and governance	5.6
Gender equality	1.7
Safe and clean environment	0.3
Total	319.6

Note: Due to rounding, the total may differ slightly from the sum of the column.

II. Resources and links to the UNICEF Strategic Plan, 2018–2021²

Table 12
Integrated Results and Resources Framework by Goal Area, 2018–2021^a
 (Millions of United States dollars)

Goals	<i>Original 2018–2021</i>				<i>Revised 2018–2021</i>				<i>Expenses 2018–2020</i>			
	<i>Other resources</i>		<i>Cost recovery</i>	<i>Total resources</i>	<i>Other resources</i>		<i>Cost recovery</i>	<i>Total resources</i>	<i>Other resources</i>		<i>Cost recovery</i>	<i>Total resources</i>
	<i>Regular resources</i>	<i>Programmes</i>			<i>Regular resources</i>	<i>Programmes</i>			<i>Regular resources</i>	<i>Programmes</i>		
Programmes	4 360.0	15 917.3	-	20 277.3	3 987.2	18 322.2	-	22 309.4	2 927.9	13 831.9	-	16 759.7
Every child survives and thrives	1 744.0	6 366.9	-	8 110.9	1 594.9	7 328.9	-	8 923.8	1 096.9	5 342.8	-	6 439.8
Every child learns	872.0	3 183.5	-	4 055.5	797.4	3 664.4	-	4 461.9	461.2	3 081.5	-	3 542.7
Every child is protected from violence and exploitation	523.2	1 910.1	-	2 433.3	478.5	2 198.7	-	2 677.1	511.9	1 566.3	-	2 078.2
Every child lives in a safe and clean environment	845.8	3 088.0	-	3 933.8	773.5	3 554.5	-	4 328.0	515.5	2 726.7	-	3 242.2
Every child has an equitable chance in life	375.0	1 368.9	-	1 743.9	342.9	1 575.7	-	1 918.6	342.3	1 114.5	-	1 456.8
Organizational effectiveness and efficiency												
Higher-quality programmes through results-based management	589.0	133.0	-	721.9	586.2	104.4	-	690.6	418.4	57.6	-	476.0

² Extensive data on the Integrated Results and Resources Framework are presented in the accompanying data companion and scorecard.

Goals	Original 2018–2021				Revised 2018–2021				Expenses 2018–2020			
	Other resources			Total resources	Other resources			Total resources	Other resources			Total resources
	Regular resources	Programmes	Cost recovery		Regular resources	Programmes	Cost recovery		Regular resources	Programmes	Cost recovery	
Improved management of financial and human resources in pursuit of results	459.9	6.4	1 138.0	1 604.3	376.1	6.6	1 244.2	1 626.9	256.8	5.6	887.4	1 149.9
Coordination of the United Nations development system	23.3	25.9	-	49.3	35.1	23.0	-	58.0	24.9	3.9	-	28.8
Special purpose												
Capital investments	23.0	-	57.0	80.0	27.1	-	52.9	80.0	22.2	-	42.6	64.8
Private sector fundraising	725.1	273.0	-	998.2	637.3	202.6	-	839.9	480.6	136.2	-	616.7
Other, including procurement services	240.0	-	-	240.0	311.5	-	-	311.5	227.9	-	-	227.9
Total resources	6 420.3	16 355.6	1 195.0	23 971.0	5 960.5	18 658.7	1 297.0	25 916.2	4 358.7	14 035.1	930.0	19 323.8

Note: Due to rounding, totals may differ slightly from the sums of the columns and rows.

^a Data for the programmes cost category are reported on an expense basis; data for the organizational effectiveness and efficiency and special-purpose cost categories are reported on a modified cash basis.

Table 13
Integrated Resource Plan, 2018–2021^a

(Millions of United States dollars)

	<i>Approved 2018–2021</i>							<i>Revised 2018–2021</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>Cost recovery</i>							<i>Cost recovery</i>				
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
1. Resources available														
Opening balance	562.3	-	1 235.9	-	1 798.2		727.0	636.7	-	1 372.6	-	2 009.2		1 085.9
Income														
Contributions	5 801.9	-	16 512.5	-	22 314.4		-	4 947.5	-	19 178.7	-	24 126.2		-
Other income and reimbursements	500.0	-	-	-	500.0		-	707.5	-	-	-	707.5		-
Total income	6 301.9	-	16 512.5	-	22 814.4		-	5 655.0	-	19 178.7	-	24 833.7		-
Tax reimbursement adjustment	(80.0)	-	-	-	(80.0)		-	(80.0)	-	-	-	(80.0)		-
Trust fund receipts		-	-	-	-		7 148.0		-	-	-	-		6 637.2
Total available	6 784.1		17 748.4		24 532.6		7 875.0	6 211.7		20 551.2		26 762.9		7 723.1
2. Use of resources														
A. Development														
A.1 Programmes	4 360.0	67.9	15 917.3	-	20 277.3	84.6	7 116.0	3 987.2	66.9	18 322.2	-	22 309.4	86.1	6 827.9
Country programmes	4 140.0	64.5	15 107.1	-	19 247.1	80.3		3 743.7	62.8	17 392.1	-	21 135.8	81.6	-
Global programme	220.0	3.4	810.2	-	1 030.2	4.3		243.5	4.1	930.1	-	1 173.6	4.5	-
A.2 Development effectiveness	589.0	9.2	133.0	-	721.9	3.0		586.2	9.8	104.4	-	690.6	2.7	-
Subtotal: Development	4 949.0	77.1	16 050.3	-	20 999.3	87.6	7 116.0	4 573.4	76.7	18 426.6	-	23 000.0	88.7	6 827.9

	<i>Approved 2018–2021</i>							<i>Revised 2018–2021</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>Cost recovery</i>							<i>Cost recovery</i>				
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
B. United Nations Development Coordination	23.3	0.4	25.9	-	49.3	0.2	-	35.1	0.6	23.0	-	58.0	0.2	-
C. Management	459.9	7.2	6.4	1 138.0	1 604.3	6.7	-	376.1	6.3	6.6	1 244.2	1 626.9	6.3	-
D. Special purpose														
D.1 Capital investments	23.0	0.4	-	57.0	80.0	0.3	-	27.1	0.5	-	52.9	80.0	0.3	-
D.2 Private fundraising and partnerships, direct/investment costs	725.1	11.3	273.0	-	998.2	4.2	-	637.3	10.7	202.6	-	839.9	3.2	-
D.3 Other	240.0	3.7	-	-	240.0	1.0	-	311.5	5.2	-	-	311.5	1.2	-
Subtotal: Special purpose	988.1	15.4	273.0	57.0	1 318.2	5.5	-	975.9	16.4	202.6	52.9	1 231.4	4.8	-
Total institutional budget (A.2 + B + C+ D.1)	1 095.2	17.1	165.3	1 195.0	2 455.5	10.2	-	1 024.5	17.2	134.0	1 297.0	2 455.5	9.5	-
Integrated budget (A + B + C + D)	6 420.3	100.0	16 355.6	1 195.0	23 971.0	100.0	7 116.0	5 960.5	100	18 658.7	1 297.0	25 916.2	100	6 827.9
3. Closing balance of resources	363.8	-	197.8	-	561.6	-	759.0	251.2	-	595.5	-	846.7	-	895.2

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

^a Data included in this table are reported on a budgetary income and expenditure basis, or a modified cash basis, to illustrate resources available and the use of those resources.

Table 13
Integrated Resource Plan, 2018–2021^a

(Millions of United States dollars)

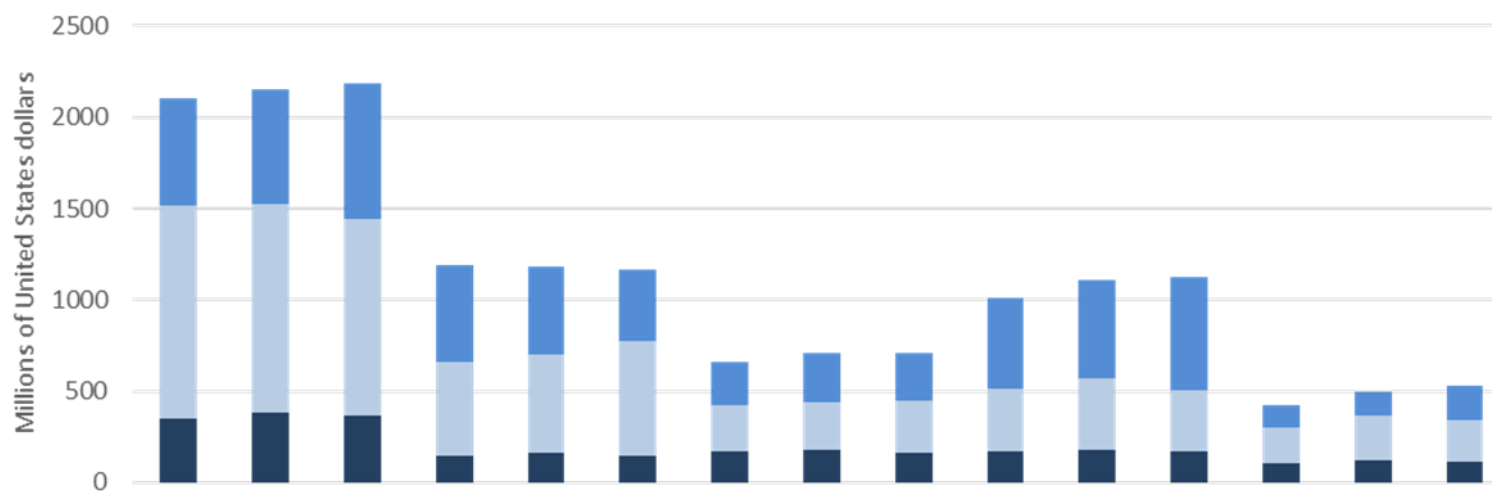
	<i>Revised 2018–2021</i>							<i>Expenditures 2018–2020</i>						
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
			<i>Cost Programmes recovery</i>							<i>Cost Programmes recovery</i>				
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
1. Resources available														
Opening balance	636.7	-	1 372.6	-	2 009.2		1 085.9	636.7	-	1 372.6	-	2 009.2		1 085.9
Income														
Contributions	4 947.5	-	19 178.7	-	24 126.2		-	3 727.5	-	15,434.4	-	19 161.9		-
Other income and reimbursements	707.5	-	-	-	707.5		-	609.5	-	-	-	609.5		-
Total income	5 655.0	-	19 178.7	-	24 833.7		-	4 337.1	-	15,434.4	-	19 771.4		-
Tax reimbursement adjustment	(80.0)	-	-	-	(80.0)		-	(60.4)	-	-	-	(60.4)		-
Trust fund receipts		-	-	-	-		6 637.2		-	-	-	-		5 629.7
Total available	6 211.7		20 551.2	-	26 762.9		7 723.1	4 913.3		16 807.0	-	21 720.2		6 715.6
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	2 919.0	67.1	13 325.8	-	16 244.8	86.4	5 536.2
Country programmes	3 743.7	62.8	17 392.1	-	21 135.8	81.6	-	2 716.7	62.5	12 758.0	-	15 474.7	82.3	-
Global programme	243.5	4.1	930.1	-	1 173.6	4.5	-	202.3	4.7	567.8	-	770.1	4.1	-
A.2 Development effectiveness	586.2	9.8	104.4	-	690.6	2.7	-	418.4	9.6	57.6	-	476.0	2.5	-
Subtotal: Development	4 573.4	76.7	18 426.6	-	23 000.0	88.7	6 827.9	3 337.4	76.7	13 383.4	-	16 720.8	88.9	5 536.2

	<i>Revised 2018–2021</i>							<i>Expenditures 2018–2020</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>Cost recovery</i>							<i>Cost recovery</i>				
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
B. United Nations Development Coordination	35.1	0.6	23.0	-	58.0	0.2	-	24.9	0.6	3.9	-	28.8	0.2	-
C. Management	376.1	6.3	6.6	1 244.2	1 626.9	6.3	-	256.8	5.9	5.6	887.4	1 149.9	6.1	-
D. Special purpose														
D.1 Capital investments	27.1	0.5	-	52.9	80.0	0.3	-	22.2	0.5	-	42.6	64.8	0.3	-
D.2 Private fundraising and partnerships, direct/investment costs	637.3	10.7	202.6	-	839.9	3.2	-	480.6	11.0	136.2	-	616.7	3.3	-
D.3 Other	311.5	5.2	-	-	311.5	1.2	-	227.9	5.2	-	-	227.9	1.2	-
Subtotal: Special purpose	975.9	16.4	202.6	52.9	1 231.4	4.8	-	730.6	16.8	136.2	42.6	909.4	4.8	-
Total institutional budget (A.2 + B + C + D.1)	1 024.5	17.2	134.0	1 297.0	2 455.5	9.5	-	722.3	16.6	67.1	930.0	1 719.4	9.1	-
Integrated budget (A + B + C + D)	5 960.5	100	18 658.7	1 297.0	25 916.2	100	6 827.9	4 349.8	100	13 529.1	930.0	18 808.9	100	5 536.2
3. Closing balance of resources	251.2		595.5		846.7		895.2	563.5		2 347.9		2 911.4		1 179.4

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

^a Data included in this table are reported on a budgetary income and expenditure basis, or modified cash basis, to illustrate resources available and the use of those resources.

Figure I
Direct programme assistance by Strategic Plan Goal Area and resource type, 2018, 2019 and 2020



	<i>Every child survives and thrives</i>			<i>Every child learns</i>			<i>Every child is protected from violence and exploitation</i>			<i>Every child lives in a safe and clean environment</i>			<i>Every child has an equitable chance in life</i>			<i>Total (rounded)</i>		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Regular resources	353	379	365	150	165	146	172	178	161	171	175	169	103	122	117	949	1 020	958
Other resources (regular)	1 160	1 149	1 081	509	533	626	255	266	288	341	392	334	201	241	221	2 466	2 581	2 549
Other resources (emergency)	593	625	736	534	485	395	231	264	263	499	542	620	123	134	195	1 980	2 049	2 208
Total	2 106	2 153	2 181	1 192	1 183	1 167	658	708	712	1 011	1 109	1 122	427	497	533	5 395	5 650	5 715

Note: Due to rounding, totals may differ slightly from the sum of the columns and rows; data as at 3 March 2021.

III. Annual update on cost recovery

1. The Executive Board in its decision 2013/5 endorsed “a general, harmonized cost-recovery rate of 8 per cent for non-core contributions” and further endorsed the following differentiated cost-recovery rate structure: “(a) A harmonized 1 per cent reduction for the thematic contributions at the global, regional and country level in UNDP, UNFPA and UNICEF (8 per cent - 1 per cent = 7 per cent), with the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) maintaining the 8 per cent as a temporary arrangement; [and] (b) Maintaining the existing preferential rates for government cost-sharing, South-South contributions and private-sector contributions.”

2. In the same decision, the Executive Board also decided that “on an exceptional basis and when the urgency of the circumstances requires, the Executive Director of UNICEF may consider granting a waiver of the cost-recovery rates on a case-by-case basis, taking into account specific priorities, modalities that incur lower management costs, and harmonization goals, and that the Executive Board will be informed of these waivers in the annual financial reports.”

3. In decision 2018/21 from the second regular session of 2018, the Executive Board requested “UNICEF, together with UNDP, UNFPA and UN-Women, to reduce the granting of waivers lowering the agreed cost-recovery rates and to provide an update on the steps taken in this regard, including on the application of waivers across their organizations, to the Executive Board at its annual session in 2019.”

4. UNICEF reported on cost recovery in relevant Executive Board documents at both the first and second regular sessions of the Board in 2020. In addition to the standard reporting, UNICEF, together with UNDP, UNFPA and UN-Women, provided detailed information on the effective cost-recovery rates and financial impact of the differentiated rates covering the period 2014 to 2019 in the joint comprehensive proposal on the cost-recovery policy (DP/FPA-ICEF-UNW/2020/1). The joint comprehensive cost-recovery policy was approved in September 2020 through decision 2020/24 and includes cost-classification categories, methodology and rates effective 1 January 2022. In its decision 2020/24, the Executive Board requested for UNICEF “in collaboration with UNDP, UNFPA and UN-Women, to provide harmonized annual reporting on the progress of implementation of the cost-recovery policy as an annex to their respective existing reporting, including the presentation of the financial impact of the harmonized differentiated rates and waivers granted, and to continue including, in line with the policy, inter alia, an itemization of each waiver/discount listing the donor name, total contribution, programme name, cost-recovery rate and United States dollar value of the waiver/discount, as well as the resulting effective cost-recovery rates and cost-recovery amounts realized.” In line with this requirement, UNICEF provides an annual update on the application of the reduced cost-recovery rates below.

A. Cost recovery waivers

5. In 2020, UNICEF made every effort to comply with the cost recovery policy and Executive Board decisions. In total, nine waivers were granted, with a corresponding impact of approximately \$6.7 million. Of this total, \$4.3 million related to three waivers with a reduced cost-recovery rate granted for donations of \$222.4 million from the World Bank. Two of these waivers, with a total impact of \$2.8 million, related to the programme in support of Yemen, while the third waiver, with a total impact of \$1.5 million, related to the coronavirus disease 2019 pandemic emergency funding provided to Afghanistan, the Plurinational State of Bolivia,

Burkina Faso, Burundi, Cameroon, Chad, the Congo, the Democratic Republic of the Congo, Ethiopia, Ghana, Haiti, Kyrgyzstan, the Lao People's Democratic Republic, Liberia, Malawi, Mozambique, Nepal, Nicaragua, Niger, Pakistan, Senegal, Sierra Leone, Somalia and Zambia.

6. All waivers granted in 2020 reflect exceptional cases where the funding would otherwise have been at risk or where it would have had a negative impact on the ability to perform urgent and life-saving work in humanitarian contexts. In addition, donor requests for preferential rates were considered by UNICEF in close consultation with other United Nations entities working with the same donor. Details are summarized in the table below.

Table 14
Cost-recovery waivers, 2020

(United States dollars)

<i>Donor</i>	<i>Country programme</i>	<i>Programme</i>	<i>Type of waiver</i>	<i>Total contribution</i>	<i>Impact of waiver</i>	<i>Rationale for issuing waiver</i>
Italian Ministry of Interior and European Commission (EC) Directorate-General for Migration and Home Affairs (EC DGHOME) (under the mechanism from the European Union Asylum, Migration and Integration Fund's (AMIF) Regional Development and Protection Programme for North Africa (RDPP NA))	Chad; Mauritania; the Niger	Prevention of migration-related risks and support for institutional and community care for vulnerable children, especially child migrants and refugees in Chad, Mauritania and the Niger	Reduction of cost-recovery rate from 8% to 7%	Euro 191 663 (United States dollar (USD) 230 549) or the equivalent of the Italian quota of the total contribution (10%)	Euro 1 659 (USD 1 761)	Harmonizing the cost-recovery rate for the Italian portion with the rate applicable to the rest (90%) of the contribution from the EC DGHOME (which is set at 7%).
Italian Ministry of Interior and EC DGHOME (under AMIF RDPP NA mechanism)	Morocco	Ensuring quality sustainable solutions for children on the move	Reduction of cost-recovery rate from 8% to 7%	Euro 180 400 (USD 215 532) or the equivalent of the Italian quota of the total contribution (10%)	Euro 1 561 (USD 1 865)	Harmonizing the cost-recovery rate for the Italian portion with the rate applicable to the rest (90%) of the contribution from the EC DGHOME (set at 7%).
World Bank (Pandemic Emergency Financing Facility)	Pandemic emergency funding to 24 countries:	Coronavirus disease 2019 (COVID-19) response	Reduction of cost-recovery rate from 8% to 5%	USD 56 304 680	USD 1 489 542	The World Bank requested that UNICEF and other United Nations agencies apply a uniform 5% cost-recovery rate across all

		Afghanistan, the Plurinational State of Bolivia, Burkina Faso, Burundi, Cameroon, Chad, the Congo, the Democratic Republic of the Congo, Ethiopia, Ghana, Haiti, Kyrgyzstan, the Lao People's Democratic Republic, Liberia, Malawi, Mozambique, Nepal, Nicaragua, Niger, Pakistan, Senegal, Sierra Leone, Somalia and Zambia.				World Bank-funded COVID-19 emergency response projects coordinated under the World Bank COVID-19 Response Task Force. The rationale is that the World Bank considered this programme country funding, for which a 5% cost recovery is applied.
World Bank-administered trust fund-Global Financing Facility (GFF)	Yemen	Social protection/emergency cash transfer (ECT) project	Reduction of cost-recovery rate from 8% to 7%	USD 23 560 000	USD 203 877	A waiver for GFF was approved in March 2019 by the Executive Director and was applied to this grant. No new waiver was approved in 2020.
World Bank (International Development Association)	Yemen	Social protection/ECT project	Reduction of cost-recovery rate from 5% to 3%	USD 142 500 000	USD 2 635 229	UNICEF has consistently applied a cost-recovery rate of 3% to the ECT project since 2017.
European Civil Protection and Humanitarian Aid Operations (ECHO) - European Union)	Turkey	Conditional cash transfers for education, phase 3	Reduction of cost-recovery rate on indirect costs received for the cash component of the programme decreasing indirect costs from 7% to 5%	Euro 68 123 650 (USD 81 390 262)	Euro 1 362 473 (USD 1 627 805)	ECHO requested a reduction of cost recovery on the cash component of the Conditional Cash Transfer for Education programme from Euro 68,123,649 from 7% to 5%.

Primary donor: United Nations Development Programme (UNDP)	Nigeria	COVID-19 response	Reduction of cost-recovery rate on an European Union pass-through funding through UNDP to UNICEF using a United Nations to United Nations agreement from 7% to 6%	USD 11 048 500	USD 97 412	UNDP negotiated a bilateral agreement with the European Union, including pass-through funding to UNICEF for implementation. UNDP requested UNICEF to reduce the standard European Union 7% to a 6% recovery cost to enable UNDP to retain 1% for their administration of grant role.
Secondary donor: EC Directorate-General for International Cooperation and Development (DG DEVCO) (European Union)						
Primary donor: UNDP	Zimbabwe	Nutrition	Reduction of cost recovery from 7% to 6% on European Union pass-through funding through UNDP using United Nations to United Nations agreement	USD 1 500 000	USD 13 225	UNDP negotiated a bilateral agreement with the European Union, including pass-through funding to UNICEF for implementation. UNDP requested UNICEF to reduce the standard European Union 7% recovery cost to 6% to enable UNDP to retain 1% for their role in the administration of grants.
Secondary Donor: DG DEVCO (European Union)						
Primary donor: Asian Development Bank (ADB)	Bangladesh, Bhutan; India, Maldives, Nepal, Pakistan, Sri Lanka; Timor-Leste, Uzbekistan; Pacific Island countries, East Asia and the Pacific Regional Office	COVID-19 response	Reduction of cost-recovery rate from 8% to 5%	USD 22 149 720	USD 585 971	The ADB requested that UNICEF and other United Nations agencies apply a uniform 5% cost-recovery rate across all ADB-funded emergency COVID-19 response projects. The rationale is that the ADB considered this programme country funding for which 5% cost recovery is standardly applied.

B. Cost recovery effective rate

7. In 2020, UNICEF remained compliant with the relevant Executive Board decisions on cost recovery. The table below summarizes actual financial performance for 2018–2020 and covers the current Strategic Plan. The effective rate represents the actual cost-recovery rate realized after taking into account the effect of differentiated rates and waivers granted each year.

Table 15

Effective average indirect cost-recovery rate, 2018–2020

<i>Effective average indirect cost-recovery rates</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2018–2020 (weighted average)</i>
UNICEF	6.3%	7.0%	7.1%	6.8%

C. Financial impact of the differentiated cost-recovery rates

8. The following table indicates the financial impact of differentiated rates compared to the 8 per cent rate, broken down by financial impact in the following categories, where applicable: (a) thematic funding; (b) framework/umbrella agreements; and (c) programme Government preferential rates. In addition, the financial impact of the waivers is presented.

Table 16

Financial impact of the differentiated cost-recovery rates, 2018–2020

(In millions of United States dollars)

<i>Financial impact by agency and category</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2018–2020 (average)</i>
Thematic funding	8.59	6.10	6.22	6.97
Umbrella agreements	6.98	7.98	9.14	8.03
Preferential rates (programme Government and private sector, South-South contributions)	13.09	14.15	12.14	13.13
Waivers	10.09	13.29	13.79	12.39
Total impact	38.75	41.52	41.29	40.52