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Report of the Executive Board of the United Nations Children's Fund on the work of its annual session of 2025

(10–13 June 2025)*

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I. Organization of the session

A. Adoption of the provisional annotated agenda, timetable and organization of work

1. The Executive Board adopted the agenda, timetable and organization of work ([E/ICEF/2025/11/Rev.1](#)) for the session.
2. The Secretary of the Executive Board announced that 28 observer delegations, 1 intergovernmental organization, 6 non-governmental organizations and 1 National Committee for UNICEF had submitted credentials in accordance with rule 50.2 of the rules of procedure.¹

B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

3. The President opened the annual session by acknowledging the challenging context faced by UNICEF, particularly the decline in overall 2024 income and projected reduction of at least 20 per cent in UNICEF income from 2026. He expressed gratitude to the Executive Director for her stewardship during this difficult period and commended her recent visit to Tajikistan, which had demonstrated the field presence and commitment of UNICEF to vulnerable populations.
4. The President expressed gratitude to UNICEF staff worldwide for their dedicated efforts, which he identified as vital to the impact and credibility of the organization. He also expressed appreciation for the transparent approach taken by UNICEF management around communication regarding the severe cuts to income. The President thanked the United Nations conference officers, technical teams and the Office of the Secretary of the Executive Board for their support.
5. The President outlined the comprehensive agenda, which included 21 items and 11 draft decisions. He highlighted key items, including the Executive Director's annual report, which showed that UNICEF had reached or nearly reached milestones for 14 out of 18 result areas in the Strategic Plan. He emphasized that the annual reports demonstrated concrete results, including millions of children reached with services to treat malnutrition, humanitarian cash transfers and access to education for out-of-school children.
6. The President stressed the critical importance of the new Strategic Plan being developed at this pivotal moment and noted that it aimed to balance ambition with global fiscal realities. The President encouraged the Board to reach consensus on its endorsement when presented for adoption in September 2025. He emphasized that this would propel UNICEF towards achieving the child-related Sustainable Development Goals and lay the groundwork for a post-2030 framework.
7. The President concluded by calling on delegations to maintain inclusive participation and to ensure that children were considered first in every decision. He urged delegations to consider whether each action taken served the child and emphasized the need for honest debate and earnest cooperation.
8. The Executive Director thanked the President for his leadership and the Bureau for their steadfast support. She described the session as occurring at a time of

¹ The final number of observer delegations was 40, comprising 31 observer States, 1 intergovernmental organization, 7 non-governmental organizations and 1 National Committee for UNICEF. The final number includes the credentials submitted during the session, after the announcement by the Secretary.

extraordinary challenge and significant transition for children, UNICEF and the world. She noted that the session would review 2024 results and strategic direction through several important documents, including the annual report, draft Strategic Plan, 2026–2029, and critical reports on humanitarian action and risk management.

9. The Executive Director emphasized that children continued to bear the brunt of cascading crises, with more than 460 million children living in or fleeing from conflict and nearly 1 billion living in poverty. She noted that in 2024 alone, UNICEF had responded to hundreds of emergencies in over 100 countries, reaching tens of millions of children with life-saving services.

10. The Executive Director outlined key achievements in 2024, which included delivering over 1.5 billion polio vaccine doses to 87 countries, contributing to a 25 per cent reduction in global polio cases; providing early detection services for wasting to 251 million children under 5 years of age; and delivering education support for 26 million out-of-school children and adolescents. She reported that nearly 33 million people had gained access to safe water through the work of UNICEF and its partners.

11. The Executive Director described the sudden and sharp global funding crisis and explained that a reduction in total income of at least 20 per cent from 2024 levels was projected in 2026. The Executive Director warned that millions of children risked losing essential services, including up to 15 million children who could lose access to life-saving nutrition services and more than 20 million children and families who were at risk of missing out on essential health care.

12. The Executive Director outlined the organization's internal response through its Future Focus Initiative, which included realigning structures to sharpen programmatic focus and reduce operating costs. She acknowledged that those changes would directly impact staff but emphasized the ongoing commitment to supporting the UNICEF family throughout the transition.

13. The Executive Director referred to the draft Strategic Plan, 2026–2029, which identifies five key impact results to be achieved by 2029. She emphasized that in the time of tremendous change and upheaval, flexible funding was a lifeline that would allow UNICEF to reach children quickly and at scale wherever need was greatest.

II. Deliberations of the Executive Board

A. Annual report for 2024 of the Executive Director of UNICEF

14. The President introduced the Annual report for 2024 of the Executive Director of UNICEF ([E/ICEF/2025/12](#)). The Director, Division of Data Analytics, Planning and Monitoring, presented the report.

UNICEF report on the recommendations of the Joint Inspection Unit

15. The Deputy Director, Division of Financial and Administrative Management, presented the UNICEF report on the recommendations of the Joint Inspection Unit ([E/ICEF/2025/14](#)). In 2024, the Joint Inspection Unit had issued five system-wide and one multi-agency report that contained 32 recommendations relevant to UNICEF. Fifteen recommendations were addressed to the Executive Board and 17 to the Executive Director.

16. Of the 32 recommendations, UNICEF had accepted 12, of which 10 had been implemented in the same year and 2 remained in progress. Eight recommendations were not relevant, as they related to mechanisms already in place, one recommendation was outside the sole remit of UNICEF, and one was not accepted.

Ten recommendations addressed to the Board related to the Joint Inspection Unit report on governance and oversight of the Executive Boards.

17. Regarding recommendations from previous years, UNICEF had implemented 5 of the 11 recommendations open at the beginning of 2024. Six recommendations were in progress, including five from 2023 and one from 2022. All were expected to be completed within the current year.

18. The Deputy Director noted that UNICEF was the second-largest contributor to the Joint Inspection Unit budget in 2024 and had achieved an implementation rate of 94.9 per cent for the period 2016 to 2023, demonstrating management commitment to the work of the Joint Inspection Unit.

19. The Chair and Inspector of the Joint Inspection Unit briefed delegates on the report.

20. The President opened the floor for general national statements.

21. Delegations thanked the President and the Executive Director for their opening statements and commended UNICEF for its continued commitment to supporting and protecting children's rights worldwide. Delegations expressed their gratitude to UNICEF personnel for their dedication, particularly those working in challenging and dangerous conditions, and reaffirmed their commitment to supporting UNICEF to achieve its objectives.

22. A group of delegations noted that the synergy between UNICEF programmes and Africa's Agenda 2063 was crucial to achieve a future where every child had the opportunity to thrive. The group reaffirmed its commitment to fortifying those alignments, fostering collaborative approaches and supporting initiatives that drove progress towards a prosperous and equitable future for children in Africa. A delegation mentioned efforts to modernize education and participation in the Continental Education Conference held in Mauritania.

23. Several delegations recognized the ongoing risk posed by climate change to children's rights, health and safety. One delegation highlighted the particular climate risks faced by small island developing States. In response, the Executive Director acknowledged that children were often most affected by climate crises and confirmed that UNICEF was working to understand the climate risks for small island States.

24. Several delegations expressed concern around the underfunding of core resources and called on donors to maintain support for UNICEF by fulfilling their commitments under the funding compact and increasing their contributions to core resources. Delegations encouraged UNICEF to strengthen cooperation with international financial institutions and others to enhance the diversity, flexibility and stability of resources. Two delegations emphasized the need for UNICEF to have flexible, predictable and sufficient resources to allow it to fulfil its Strategic Plan, 2022–2025. The Executive Director acknowledged those comments and reiterated the critical role of core resources as the foundation of the work of UNICEF.

25. Several delegations highlighted the value of flexible funding mechanisms in allowing UNICEF to fulfil its mandate for children. One delegation noted that flexible humanitarian funding enabled UNICEF to rapidly address emerging crises and scale up activities in worsening situations, and suggested that more flexible funding from donors, Member States and private sector partners would be welcomed. In response, the Executive Director said that partnerships with the private sector were vital, both as a source of flexible funding and in bringing new ideas and innovations. She noted that partnerships between UNICEF and the private sector were particularly successful when they sought to address shared challenges.

26. One delegation noted that challenges in education and learning were building, and welcomed the strong focus by UNICEF on education. The delegation emphasized the importance of education for adolescent girls to combat gender-based discrimination and for children in vulnerable situations. Several delegations highlighted the need to safeguard education in emergencies and conflict situations to ensure that no child was left behind. The Executive Director welcomed those comments and agreed that everyone must all work to ensure that children's education was not disrupted. She said that UNICEF was committed to supporting adolescent girls to stay in education and to ensuring that all children were in school and receiving quality education.

27. Several delegations noted progress on delivering healthcare to children around the world, including those in crisis situations. The Executive Director emphasized the importance of vaccination campaigns, including for polio eradication.

28. One delegation mentioned the recent visit by the Executive Director to the Pacific region. The delegation stressed the importance of investment in the Pacific region, particularly in small island States, to protect the rights of children who faced challenges including climate change, violence and poverty. The Executive Director noted that UNICEF could play an important role in the region by offering technical expertise to support countries.

29. One delegation raised the issue of conflict in Yemen and highlighted the resultant serious threats to the rights of children in the country. The delegation urged UNICEF and the international community to take measures to protect the rights of children in Yemen and specifically to provide support for basic healthcare services for children. The Executive Director acknowledged the impact of crises such as that in Yemen and reaffirmed the commitment of UNICEF to working to improve the lives of children living in conflict situations.

30. One delegation highlighted the situation for children in Myanmar, where 6.3 million children were in need of humanitarian assistance. The delegation thanked UNICEF for its efforts in the country and urged the international community to cooperate with all stakeholders in a coordinated manner to improve the situation of children in the country. The Executive Director recognized those concerns, emphasized the scale of the impacts of conflict on children, and reiterated that UNICEF would continue to work for a better future for children in those situations.

31. Several delegations expressed their support for the work of UNICEF in supporting children affected by conflict and forgotten crises. A delegation recognized the work of UNICEF with the Office of the Special Representative of the Secretary-General for Children and Armed Conflict. Several delegations urged UNICEF to prioritize the needs of children who had been displaced by conflict. The Executive Director welcomed the comments on those issues and reiterated the importance of maintaining services for children living in crisis situations.

32. A group of delegations commented on ongoing UNICEF efforts to address gender disparities. One delegation urged UNICEF to renew its focus on the linkages between gender and disability. Another delegation noted that gender norms continued to prevent girls from achieving their full potential. The Executive Director welcomed the timely comments on those issues and noted the particular need to overcome the challenges faced by adolescent girls.

33. Several delegations commended UNICEF efforts in child protection and child rights, with particular emphasis on children living in conflict situations and other crises. Delegations also raised the importance of ensuring that children with disabilities were not excluded from child protection initiatives. One delegation welcomed the efforts of UNICEF towards preventing and responding to sexual

exploitation and abuse and sexual harassment, and encouraged further strengthening of policies and transparency. The Executive Director welcomed the comments and said that UNICEF approached all of its work through a child rights lens, which drove the organization's programming and efforts worldwide.

34. Several delegations welcomed UNICEF engagement in the UN80 Initiative and encouraged the organization to continue to engage constructively in the United Nations reform process. One delegation requested UNICEF to keep the Executive Board informed of its engagement in UN80 and the humanitarian reset and to continue providing timely updates on the financial outlook for UNICEF. The Executive Director said that UNICEF was continuing to work across the UN80 Initiative in both the humanitarian and development areas.

35. The Executive Board adopted decision 2025/8 under agenda item 20 (see annex).

B. UNICEF Strategic Plan, 2026–2029: draft for review

36. The Deputy Executive Director, Programmes, introduced the UNICEF Strategic Plan, 2026–2029: draft for review ([E/ICEF/2025/15](#)) and the accompanying draft results framework ([E/ICEF/2025/15/Add.1](#)). The Director, Division of Data, Analytics, Planning and Monitoring, presented the documents.

37. Numerous delegations welcomed the draft Strategic Plan and commended UNICEF for the transparent consultation process. Delegations expressed appreciation for the rights-based approach and the Strategic Plan's alignment with global frameworks, including the Sustainable Development Goals and the quadrennial comprehensive policy review of operational activities for development of the United Nations system. The Director, Division of Data, Analytics, Planning and Monitoring, reiterated that the Strategic Plan remained anchored in the rights framework and that its application at country level would be context-specific to ensure that the most vulnerable children were prioritized.

38. A group of delegations welcomed the strategic shifts outlined in the Plan, particularly the sharpened focus on five impact results, the orientation towards scale and impact, and the differentiation of programmatic approaches across contexts. Some delegations expressed concern about reduced visibility of gender equality and intersectionality in the draft. The Director confirmed that gender equality was at the heart of UNICEF work and noted that detailed commitments would be presented during the discussion of the agenda item on the report on the implementation of the UNICEF Gender Action Plan, 2022–2025.

39. Multiple delegations emphasized the importance of focusing resources on the most vulnerable children and welcomed the Strategic Plan's commitment to leaving no one behind. Several delegations highlighted the need for UNICEF to provide information on resources required to achieve the Plan's objectives. The Director said that the Strategic Plan was developed through careful scenario planning across different contexts and financial landscapes, with built-in processes for annual reviews and structured midterm reviews to maintain agility and responsiveness.

40. Several delegations welcomed the emphasis on partnerships with various stakeholders, including the private sector. Some delegations supported the emphasis on innovation and use of new technologies, and urged corresponding commitments to child data protection and safety. The Director confirmed that strengthening partnerships with the private sector was at the heart of the partnership strategy. She acknowledged concerns about artificial intelligence and noted that the new UNICEF

strategy on artificial intelligence emphasized both doing more good and doing no harm.

41. A group of delegations requested that the Strategic Plan be more precise in describing UNICEF humanitarian work, particularly the continued commitment to protection of children in armed conflict and the monitoring and reporting mechanism on grave violations against children in situations of armed conflict. The Director assured delegations that the Plan maintained focus on children affected by armed conflict.

42. Several delegations welcomed the commitment demonstrated by UNICEF to United Nations development system reform and emphasized the importance of strengthening the resident coordinator system. Delegations called for continued collaboration based on comparative advantages and inter-agency programming that delivered measurable results at scale. The Director confirmed that meaningful inter-agency collaboration would be pursued with measurable and monitorable results.

43. One delegation asked how the opinions of children and adolescents were being considered in the design of the Strategic Plan. Another delegation emphasized that the UNICEF mandate must remain focused on children. The Director clarified that UNICEF remained focused on children under 18 years of age, with skills development aimed at strengthening the transition from school to employment rather than extending beyond the mandate, and confirmed that extensive consultations had been conducted with children and adolescents throughout the Plan's development process.

C. Annual report on UNICEF humanitarian action

44. The Deputy Executive Director, Humanitarian Action and Supply Operations, introduced the Annual report on UNICEF humanitarian action ([E/ICEF/2025/19](#)). The Director, Office of Emergency Programmes, presented the report.

45. Delegations commended UNICEF on its commitment to delivering humanitarian assistance to vulnerable communities and praised the efforts of UNICEF staff and local partners working in challenging conditions. A group of delegations welcomed the UNICEF commitment to the humanitarian reset and emphasized that it must be closely aligned with the broader UN80 reform process. The Director, Office of Emergency Programmes, acknowledged the challenging operational environment and thanked delegations for their support.

46. The group of delegations highlighted the need to set clear priorities, including focusing on reaching the children most at risk and placing child protection at the centre of UNICEF humanitarian response. The Director, Office of Emergency Programmes, said that UNICEF was working on a UNICEF policy on the centrality of protection in line with Inter-Agency Standing Committee requirements and noted that the new Strategic Plan had those principles already mainstreamed.

47. Several delegations commended UNICEF for exceeding the Grand Bargain target of transferring funds to local partners in 2024 and noted the ongoing need to expand locally led action and accountability to local populations. The Director, Office of Emergency Programmes, said that localization involved supporting systems to become more prepared for shocks and working with sectoral ministries to ensure that countries could transition out of crisis more effectively.

48. One delegation requested additional details on key lessons learned from bottlenecks in humanitarian access and how UNICEF would strengthen anticipatory action and community-based resilience in high-risk settings. The Director, Office of

Emergency Programmes, said that UNICEF continued to work with the Evaluation Office on major humanitarian evaluations and that anticipatory action had proven effective, with plans to increase the number of countries participating in such schemes.

49. Several delegations asked about the UNICEF approach to the humanitarian reset in parallel with UN80 and other reforms, and how difficult choices would be made to deliver for every child in challenging times. The Director said that UNICEF was at the forefront of the humanitarian reset discussions; for example, in co-leading with Save the Children the reform of the cluster system. For UN80, UNICEF was working with other United Nations partners on developing proposals for common services for humanitarian diplomacy and supply chain collaboration.

50. A group of delegations raised the issue of the humanitarian crisis in Gaza and called for immediate, safe humanitarian access throughout the Gaza Strip. The Deputy Executive Director, Humanitarian Action and Supply Operations, said that the situation in Gaza was unprecedented and unacceptable. He emphasized that under international humanitarian law, people must have full, unimpeded access to humanitarian assistance and called for all border crossings to be open for all types of assistance, including fuel.

51. The Executive Board adopted decision 2025/9 under agenda item 20 (see annex).

D. Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025

52. A 19-year-old UNICEF youth advocate from Malawi and member of the Global Girl Leaders Advisory Group addressed the Board. Drawing from her experience, she spoke about the challenges faced by adolescent girls, such as poverty, school dropout, child marriage, teenage pregnancy and exploitation. She called on members of the Board to take action to support girls, and for dedicated funding to address underlying gender inequalities, expanded access to secondary education, and more deliberate inclusion of girls in shaping policies and programmes that affect their lives. The Vice-President of the Executive Board thanked the youth advocate for her remarks and expressed appreciation for her strong advocacy.

53. The Associate Director, Gender Equality, Programme Group, presented the Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025, contained in document [E/ICEF/2025/20](#).

54. Multiple delegations commended the progress made for girls and women through evidence-driven action and proven solutions and highlighted the importance of addressing persistent structural barriers facing girls and women, using a twin-track approach of gender integration across sectors and targeted programmes for girls. A group of delegations emphasized the need to strengthen gender integration in humanitarian action and urged UNICEF to continue scaling up successful initiatives to reach more adolescent girls, especially in fragile and humanitarian settings.

55. Multiple delegations called for institutional strengthening to ensure that more countries met the Gender Action Plan standard, boosting gender capacity at all levels, enhancing gender-equality expenditures, and improving accountability through clear performance benchmarks aligned with the United Nations System-wide Action Plan. The Associate Director welcomed those comments and confirmed that institutional indicators would be included in the new Gender Equality Action Plan to better track performance.

56. Several delegations urged UNICEF to ensure that the next Strategic Plan and results framework clearly incorporated and monitored gender equality and a human rights-based approach across all objectives. The delegations also requested information on how UNICEF ensured that leadership at all levels helped to advance gender equality. The Associate Director noted the alignment of priorities with government partners and emphasized the importance of clear commitments around leadership in the new Action Plan.

57. A group of delegations highlighted the importance of access to comprehensive sexual and reproductive health services and sexuality education for adolescents as priorities for the next Gender Action Plan. The group noted that sexual and reproductive health and rights were important not only for the health and well-being of adolescent girls, but also for their empowerment and full participation in society.

58. Multiple delegations highlighted specific priority areas, including maternal health, human papillomavirus (HPV) vaccination, HIV, nutrition, inclusive education, skills, prevention and response to gender-based violence and digital safety. The Associate Director welcomed the alignment of those priorities with UNICEF work. She noted progress on HPV vaccination and described UNICEF plans to add value to vaccination campaigns by providing additional support such as menstrual health supplies and referrals to specialized services.

E. UNICEF programme cooperation

Extensions of ongoing country programmes

59. The Vice-President of the Executive Board stated that, in accordance with Executive Board decision 2009/11, the Executive Board had been informed of the first one-year extensions of the country programmes for Guatemala and South Sudan, which had been approved by the Executive Director and was contained in document [E/ICEF/2025/P/L.8](#).

60. The Executive Board adopted decision 2025/10 under agenda item 20 (see annex).

F. Update on protection from sexual exploitation and abuse

61. The Director, Division of Data Analytics, Planning and Monitoring, presented the Update on protection from sexual exploitation and abuse, contained in document [E/ICEF/2025/16](#).

62. A group of delegations welcomed UNICEF efforts towards ensuring protection from and response to sexual exploitation, abuse and sexual harassment. The group praised steps taken to reinforce a survivor/victim-centred approach and zero tolerance for sexual exploitation and abuse, and welcomed efforts to ensure an inclusive, diverse and safe organizational culture to help address root causes. The group emphasized that preventing and addressing sexual exploitation and abuse should be treated as a core function and asked how UNICEF would ensure that sexual exploitation and abuse prevention and response continued to improve amid funding pressures. The Director acknowledged that concern and said that UNICEF was working to ensure that existing capabilities continued while preventing fragmentation and focusing on an integrated approach that consolidated different risk areas, including sexual exploitation and abuse and sexual harassment.

63. The group of delegations commended UNICEF for its efforts to roll out the Policy on Safeguarding and asked where UNICEF saw further opportunities for

inter-agency collaboration in a manner that was both efficient and effective. The Director said that it was an area of active collaboration and that many United Nations agencies had approached UNICEF about sharing its safeguarding framework. She said that an overarching safeguarding framework, including but not limited to sexual exploitation and abuse and sexual harassment, would benefit all agencies.

64. The group of delegations noted that UNICEF was assessing the feasibility of implementing the Misconduct Disclosure Scheme and asked about the status of that work, considering that other agencies had already implemented pilots. The Director confirmed that UNICEF would be piloting the Scheme.

65. The group of delegations raised concerns about replacing existing sexual exploitation and abuse complaint mechanisms with a new all-inclusive complaints feedback mechanism. The Director said that UNICEF had worked carefully with the Office of Internal Audit and Investigations and other relevant parts of the organization to ensure harmonization with complaints and feedback management principles while maintaining confidentiality.

66. One delegation commended the UNICEF strategy to protect against sexual exploitation and abuse and emphasized the importance of creating conditions for senior leadership to strengthen protection efforts. The Director welcomed the support of the delegation and the forward-looking statements on addressing those issues.

67. The Executive Board adopted decision 2025/11 under agenda item 20 (see annex).

G. Update on organizational culture and diversity

68. The Principal Adviser, Division of People and Culture, introduced the Update on organizational culture and diversity, contained in document [E/ICEF/2025/17](#). The Ombudsman of the United Nations Funds and Programmes then presented the 2024 annual report of that office.

69. A group of delegations commended UNICEF for its impressive results in advancing the rights of persons with disabilities, particularly noting the whole-of-organization approach to disability. The group encouraged UNICEF to maintain that course and ensure that any changes and reforms were implemented with a continued commitment to advancing the rights of persons with disabilities. The Principal Adviser welcomed the recognition of UNICEF work on disability inclusion and referred to the existing Disability Inclusion Policy and Strategy, with many targets to be met by 2030.

70. A group of delegations welcomed the consistent commitment demonstrated by UNICEF to improving its organizational culture and diversity, equity and inclusion. The group noted that the 2024 Global Staff Survey suggested that concerns persisted in some areas, such as women sharing less-positive feedback and resigning at higher rates than men. The group asked how UNICEF planned to address these disparities and further improve psychological safety and trust among staff. The Principal Adviser acknowledged that some areas needed improvement and said that UNICEF was providing guidance to divisions and offices that scored low in the survey to develop robust action plans. He noted that exit interviews suggested issues relating to work-life balance and career progression, and that UNICEF had family-friendly policies, including a flexible work arrangement procedure.

71. A group of delegations noted that culture audits had not taken place and asked whether UNICEF was still planning for such audits in the future. The Principal Adviser said that there was no current plan for a culture audit, as UNICEF was waiting

for results from the ongoing human resource management evaluation, which also included organizational culture in its scope.

72. A group of delegations recognized that major organizational restructuring brought uncertainty to staff and called on UNICEF to ensure that personnel were placed at the centre of the transition. The Principal Adviser said that UNICEF had open channels through employee resource groups where the voices of all staff were considered when developing people-centric policies.

73. The Executive Board adopted decision 2025/12 under agenda item 20 (see annex).

H. Update on UNICEF efforts to address racism and racial discrimination

74. The Principal Adviser, Division of People and Culture, presented the Update on UNICEF efforts to address racism and racial discrimination, contained in document [E/ICEF/2025/18/Rev.1](#).

75. A group of delegations expressed appreciation for the update and acknowledged the considerable efforts undertaken to eliminate racism, while noting that racial discrimination still persisted. The group condemned racism and racial discrimination in all its forms and stated that it should have no place in UNICEF, the wider United Nations system or anywhere. The group commended UNICEF for making progress and identifying gaps, including gaps in fair representation that had been identified following implementation of the whole-of-diversity approach in 2024. The group encouraged transparency around challenges in addressing racial discrimination and requested reporting on complaints of racial discrimination received by the Office of Internal Audit and Investigations under the agenda item. The Principal Adviser welcomed those comments.

76. The group noted that implementation of recommendations requiring inter-agency efforts continued to lag and encouraged UNICEF to prioritize efforts to address recommendations on a common set of categories for voluntary self-identification and other efforts to strengthen collaboration on anti-racism. The Principal Adviser acknowledged that the United Nations system was not moving as fast as desired on the categorization recommendation and said that UNICEF had been pushing for progress, noting that the Human Resources Network within the High-level Committee on Management remained committed to addressing the agenda.

77. The group asked what UNICEF was doing to ensure that racism and racial discrimination were prevented and addressed within implementing partner organizations at the country level. The Principal Adviser said that the issues were part of UNICEF safeguarding processes and would be looked into further.

I. Update on implementation efforts on the repositioning of the United Nations development system

78. The Deputy Executive Director, Partnerships, introduced the Update on implementation efforts on the repositioning of the United Nations development system. The Director, Public Partnerships Division, presented the update.

79. A group of delegations expressed satisfaction with progress on the United Nations development system reform. They welcomed the Secretary-General's UN80 Initiative, which must build on – not bypass – the reforms already under way. The group stressed the need for further consolidation of shared services, common back

offices and common premises, and requested information on actions taken by UNICEF to further consolidate joint business operations. In response, the Director, Public Partnerships Division, stressed that reform was embedded in UNICEF ways of working and highlighted UNICEF active involvement in the UN80 Initiative. On business operations, she noted that UNICEF offered shared services to other agencies and benefited from services provided by others. She emphasized that efficiency required mutual engagement from all partners.

80. The group of delegations noted with concern that progress in implementing the Management and Accountability Framework had stalled, including with regard to the dual reporting model, and requested information on challenges faced by UNICEF in that area. The Director, Public Partnerships Division, said that UNICEF was fully committed to dual reporting and regularly sent guidance to country representatives to contribute to resident coordinator performance appraisals. She reiterated UNICEF commitment to actively contribute to the next iteration of the review of the Management and Accountability Framework to address those issues, with a shift of focus from compliance to impact and results.

81. One delegation reiterated the importance of ensuring derivation of draft country programme documents from the United Nations Sustainable Development Cooperation Frameworks. The Director, Public Partnerships Division, confirmed that UNICEF had a 100 per cent compliance rate with the exercise, which was always attested by a letter from the resident coordinator. The Deputy Executive Director, Partnerships, further outlined the accountability process at country, regional and headquarter levels to ensure full compliance with alignment and derivation.

82. One delegation asked about the decline in satisfaction rates among UNICEF country offices with resident coordinator support, and requested information on possible reasons and measures to improve the situation. The delegation also raised concerns about dissatisfaction with country-based pooled funds, noting that some UNICEF Representatives found the process regarding accessing those funds cumbersome. The Director, Public Partnerships Division, acknowledged that some Country Representatives felt that collaboration processes were not boosting collective impact for children and said that UNICEF was working to identify and replicate successful coordination models. The Deputy Executive Director, Partnerships, emphasized that pooled funds were an important mechanism but represented only one funding source and had to be complemented by core resources and flexible funding, as stated in the funding compact.

83. One delegation expressed concern about agencies considering reducing funding to the resident coordinator system via the cost-share mechanism. The Deputy Executive Director, Partnerships, explained that as overall funding decreased, contributions to the resident coordinator system would naturally decline, which was a consequence of reduced funding rather than intent to undermine the system.

84. The Executive Board adopted decision 2025/13 under agenda item 20 (see annex).

J. Evaluation reports and management responses

Annual report for 2024 on the evaluation function in UNICEF, and management response

85. The Director of Evaluation presented the Annual report for 2024 on the evaluation function in UNICEF, contained in document [E/ICEF/2025/23](#). The Director, Division of Data, Analytics, Planning and Monitoring, presented the Management response to the annual report, contained in document [E/ICEF/2025/24](#).

86. One delegation commended the important work of the Evaluation Office, particularly the use of impact evaluations, and encouraged UNICEF to strengthen its focus on outcome-level change. The delegation noted that the timeliness of management responses had declined and asked how UNICEF would improve that. The delegation also noted a decrease in evaluations covering humanitarian action and asked how UNICEF would ensure that humanitarian action received necessary evaluation attention. In response, the Director of Evaluation acknowledged that the timeliness of management responses remained a concern and said that the function was working to synthesize recurring recommendations to address systemic issues more efficiently. He said that the function had recruited a third fixed-term position to support humanitarian evaluations and was implementing surge capacity within the function. The Director, Division of Data, Analytics, Planning and Monitoring, said that as the topics covered by evaluations became more complex and strategic, meaningful management responses could take time to develop and finalize. She emphasized that the increased focus on impact- and outcome-level evaluations was important, even if it meant that developing high-quality management responses could take longer than the 60-day target.

87. One delegation expressed concern that although evaluations incorporated gender and disability lenses more systematically, meaningful incorporation of gender concerns remained low. The Director of Evaluation acknowledged that improvements could be made in that area and said that greater quality assurance was being applied, with terms of reference now receiving heightened scrutiny for meaningful gender questions.

88. A group of delegations commended the evaluation function for its achievements, particularly the commitment to generating high-quality evidence in the draft UNICEF Strategic Plan, 2026–2029. The group expressed concern that funding remained an issue and encouraged UNICEF to remain committed to achieving this target. The group urged UNICEF management to consult with the Director of the Evaluation before undertaking any restructuring or cost-cutting measures to ensure that the integrity and operational capacity of the function were not compromised. In response to the concern surrounding the timeliness of management response, the Director of Evaluation emphasized that it was important to distinguish between the role of the evaluation function in fostering meaningful management responses and that of management, and of the importance of both parties working together to address the issue. The Director, Division of Data, Analytics, Planning and Monitoring, said that management wanted to focus on the utility of evaluations and work with the Evaluation Office to strengthen ways to frame recommendations that improved responses. The Deputy Executive Director, Management, acknowledged the advice from the Audit Advisory Committee to look at criteria including the 1 per cent target and said that management would take a holistic perspective, considering evaluation as one tool among others in the organization.

89. The Executive Board adopted decision 2025/14 under agenda item 20 (see annex).

K. Report of the Ethics Office of UNICEF for 2024, and management response

90. The Director, Ethics Office, presented the Report of the Ethics Office of UNICEF for 2024, contained in document [E/ICEF/2025/21](#). The Principal Adviser, Division of People and Culture, presented the Management response to the report of the Ethics Office of UNICEF for 2024, contained in document [E/ICEF/2025/22](#).

91. One delegation commended the Ethics Office for its work and emphasized that adequate, predictable and sustainable staffing and financing were key. The delegation also called on senior management to demonstrate an ethical culture during organizational changes and called on UNICEF to prioritize development and finalization of the Ethics Office charter for Executive Board review. In response, the Director, Ethics Office, said that the Office had identified drafting of the charter as a priority, having paused to await completion of system-wide initiatives, including the United Nations Secretariat updated review of its legal bulletin on the ethics function across the United Nations, as well as standards of practice to guide the ethics function developed through the Ethics Network of Multilateral Organizations. He said that those processes had been completed and that the Office hoped to present a draft charter in 2026.

92. One delegation noted the increase in formal allegations of retaliation under the revised policy. The delegation asked whether the definition had brought about the increase in allegations and requested information about early detection of ethical risks. The Director, Ethics Office confirmed that there had been an increase in formal cases filed and suggested that the increase could indicate that staff felt confident to come forward. He explained that early detection was achieved through increased field outreach involving one-on-one consultations, the Ethics and Culture Champions programme, and greater engagement from leadership.

93. The Principal Adviser, Division of People and Culture, acknowledged the importance of senior management modelling organizational values and mentioned the Managing People with Purpose programme launched for all 6,500 supervisors in the organization, which addressed ethics, compliance and good management. The Deputy Executive Director, Management, acknowledged concerns about financing for independent functions, noting that core resources were stagnant or declining and would decrease significantly by next year, with UNICEF facing significant cuts across its structure.

94. The Executive Board adopted decision 2025/15 under agenda item 20 (see annex).

L. Internal audit and investigations

UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board, and management response

95. The Director, Office of Internal Audit and Investigations, presented the UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board, contained in document [E/ICEF/2025/AB/L.3](#), which was accompanied by two addenda. The Deputy Executive Director, Management, introduced the Management response to the 2024 annual report, contained in document [E/ICEF/2025/AB/L.4](#), which was then presented by the Deputy Director, Division of Financial and Administrative Management.

96. Multiple delegations commended the Office of Internal Audit and Investigations on the annual report. A group of delegations commended the general finding that the Office did not identify any indications that UNICEF governance, risk management and control processes were inadequate or ineffective. Multiple delegations stressed the importance of adequacy of resources and funding for the Office.

97. A group of delegations asked what UNICEF could do to reduce fraud risk in the future. The Director, Office of Internal Audit and Investigations, acknowledged the low fraud detection rate and explained that UNICEF had launched a significant anti-fraud effort, including a new anti-fraud policy issued in May 2025, creation of

an anti-fraud officer post, operationalization of a dedicated fraud team within the Office, and establishment of a new sanctions process for implementing partners. The Deputy Executive Director, Management, confirmed that efforts were under way to roll out the new anti-fraud policy.

98. A group of delegations noted that the Office continued to face difficulties in accessing critical information from subcontractors and government partners due to the absence of formal agreements, and questioned how that would be remedied. The Director, Office of Internal Audit and Investigations, said that UNICEF had strong contractual arrangements with private sector and civil society implementing partners, but faced challenges with government partners where contractual relationships were limited.

99. One delegation expressed concern about the increase in reported allegations and asked how the Office interpreted that trend. The Director, Office of Internal Audit and Investigations, said that the trend was unsurprising for an organization of the size and complexity of UNICEF and emphasized the importance of strengthening systems and governance. One delegation requested information on the extent of recovery from the reported financial losses of \$460,471.41.

100. Several delegations raised concerns about a potential backlog of open cases. One delegation requested an update on whether the new P3 post approved in 2024 to manage the increase in cases of sexual exploitation and abuse for implementing partners was filled and how it impacted the caseload. The Director, Office of Internal Audit and Investigations, acknowledged resource challenges, and noted that the Office was seeking ways to become more efficient. The Director explained that while the P-3 post had not yet been filled, a senior investigator was on temporary loan from a sister United Nations agency to help to manage the workload.

101. One delegation asked about lessons learned from investigations and management letters issued. The Deputy Director, Division of Financial and Administrative Management, explained that lessons from fraud and protection from sexual exploitation and abuse cases informed policy development work, with observations and recommendation raised in audits directly informing policies and procedures.

102. One delegation noted the reference to an external review of the anti-fraud framework and asked whether its findings would be shared with the Board. The Deputy Executive Director, Management, explained that the new anti-fraud and corruption policy had been issued, and the focus was now on its comprehensive roll-out, including training, system improvements and dialogue with partners.

103. One delegation expressed appreciation for the last-mile supply monitoring tool piloted by UNICEF and asked when it would be evaluated and potentially scaled up. The Deputy Director, Division of Financial and Administrative Management, said that the pilot results were forthcoming and that the plan was to broaden the use of the tool within the next 6 to 12 months, based on the results of the pilot.

104. The Executive Board adopted decision 2025/16 under agenda item 20 (see annex).

UNICEF Audit Advisory Committee 2024 annual report to the Executive Board

105. A member of the Audit Advisory Committee shared the findings from the UNICEF Audit Advisory Committee 2024 annual report with the Executive Board. She expressed the Committee's appreciation for the efforts of the UNICEF workforce and outlined key observations from the annual report.

106. Delegations welcomed the Committee's 2024 annual report and commended the advice and information contained therein. One delegation agreed with the Committee's views on the need to reflect on the reasons for the gap between the global fraud benchmarks (5 per cent of revenue) and UNICEF reported financial losses (0.05 per cent) and looked forward to the additional actions that UNICEF could take for fraud detection in the future. One delegation requested that the Audit Advisory Committee elaborate on concerns regarding risks associated with an all-inclusive complaints platform potentially causing a surge in complaints referred to the Office of Internal Audit and Investigations. The Director, Office of Internal Audit and Investigations, explained that the new environmental and social safeguards complaints mechanism posed risks for handling complaints and required distinction between those belonging under the new mechanism and those needing to come to the Office.

M. Progress on the consideration of the review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women by the Joint Inspection Unit

107. A representative of the working group on implementing Executive Board decision [2024/15](#) on the assessment of how the Executive Board executed its governance and oversight functions presented an update.

108. A group of delegations welcomed the update and commended the working group on its progress and flexible approach, and the development of working methods with clearly defined phases and thematic workstreams.

109. The group noted that some recommendations required preliminary stocktaking before implementation could begin and emphasized that such work should be supported by relevant actors. The representative of the Joint Inspection Unit working group welcomed the comments.

N. Annual report on the risk profile of UNICEF

110. The Deputy Executive Director, Management, introduced the Annual report on the risk profile of UNICEF, contained in document [E/ICEF/2025/25](#). The Chief Risk Officer presented the report.

111. Delegations welcomed the report. One delegation expressed appreciation for the harmonized and bottom-up approach to annual risk reviews and reporting from country offices, regions and divisions. The delegation also expressed appreciation for the willingness of UNICEF to engage in shared risk dialogues with the Executive Board and asked about systematizing risk dialogues at the country level with partners and how UNICEF was mitigating the impact of decreased funds and core resources on risk capacity, particularly in country offices. The Chief Risk Officer said that there were risk dialogues at different levels and that UNICEF was interested in examples from donors. He said that the focus was on creating governance mechanisms at different levels where conversations could take place about shared risks and understanding trade-offs between risks and rewards. He noted that risk management was cross-cutting and that UNICEF was working to bring different risk expertise together in a less siloed, more harmonized and simpler way.

112. One delegation noted that not reaching children was the biggest risk. The delegation encouraged UNICEF to continue to engage with the organizational culture and diversity team to ensure open discussions regarding risks, risk appetite and risk mitigation throughout the organization. The delegation asked how UNICEF was

accelerating milestones in the risk journey, noting the Audit Advisory Committee's call to accelerate risk maturity growth. The Chief Risk Officer acknowledged that putting good risk management in place was a multi-year journey and recognized the challenging situation.

113. A delegation welcomed efforts towards improved risk management and thanked UNICEF for its proactive approach. The delegation recognized the commitment of UNICEF to deepen donor engagement and explore innovative financing solutions. The delegation asked about the pilot by UNICEF of digitized, real-time, last-mile information systems for end-user monitoring to prevent aid diversion and requested a status update on the upgrade of risk management tools planned for mid-2025.

114. The Executive Board adopted decision 2025/17 under agenda item 20 (see annex).

O. Private Fundraising and Partnerships: financial report for the year ended 31 December 2024

115. The Deputy Executive Director, Partnerships, introduced the Private Fundraising and Partnerships: financial report for the year ended 31 December 2024, contained in document [E/ICEF/2025/AB/L.5](#). The Director, Private Fundraising and Partnerships, presented the report.

116. A group of delegations expressed appreciation to the Director, Private Fundraising and Partnerships, for the presentation and for the dedicated work of the team. The group commended the Private Fundraising and Partnerships team for their continued success in mobilizing significant private sector resources, even in a difficult fundraising environment. The group welcomed the integrated approach taken by UNICEF through its new Private Sector Engagement Strategy, noting that by connecting fundraising, partnerships, advocacy and communications in a more targeted and strategic manner, UNICEF was setting a strong foundation for future success. The group emphasized the importance of innovation and diversification of funding sources and highlighted the role of country offices in developing new partnerships and entering emerging markets, particularly in middle-income countries. The group stated that as public budgets tightened and global needs increased, it remained committed to supporting efforts by UNICEF to strengthen private sector collaboration, explore new innovative finance instruments and scale up successful ones, in line with rules and regulations. The Director, Private Fundraising and Partnerships, thanked the group for the support and positive feedback. She emphasized that while the private sector had massive potential, it would not replace the public sector, and that both sectors needed to work together. She noted that private sector engagement was not only about financial resources but also about leveraging core expertise to solve global problems and challenges programmatically.

117. The Chair of the Standing Group of National Committees said that National Committees were collectively the largest single source of resources for UNICEF, providing \$1.466 billion in 2024. He emphasized that beyond financial resources, National Committees contributed public education campaigns, advocacy, brand and marketing work, and engagement with the private sector. The Chair said that at a time of tremendous challenge and change, National Committees remained committed to supporting UNICEF and working collaboratively to advance their shared responsibility towards children.

118. The Executive Board adopted decision 2025/18 under agenda item 20 (see annex).

P. Address by the Chairperson of the UNICEF Global Staff Association

119. The Chairperson of the UNICEF Global Staff Association made a statement on behalf of UNICEF staff around the world. She described the significant structural and financial shifts due to recent funding reductions, which had heightened anxiety and mental health strain throughout the organization. The Chairperson expressed concerns about operational coherence and equity in workload as changes unfolded. She emphasized the impact on early and mid-career professionals facing uncertainty and highlighted ethical concerns regarding programme phase-outs and the discontinuation of the special education grant for staff with children with special needs. The Chairperson noted that the restructuring process had affected many staff representatives within the Staff Association network, potentially weakening its capacity at a time when strong representation was most needed. She reaffirmed the Association's commitment to advocating for transparency, fairness and dignity in organizational transitions.

120. A group of delegations thanked the Chairperson for her address and expressed heartfelt gratitude to every UNICEF staff member who worked tirelessly under challenging conditions to support children. The group recognized that budget cuts and necessary savings translated into significant challenges and uncertainty for staff, severely impacting their families. The group stressed the necessity of prioritizing field and front-line staff and called on UNICEF to prioritize the well-being of those affected by reforms while continuing to pursue initiatives on workplace culture, protection from sexual exploitation and abuse, and organizational culture improvements. The Chairperson thanked the delegations for their support and said that she would relay their strong support to colleagues and the staff representative network.

Q. Other matters

Provisional list of agenda items for the second regular session of 2025

121. The provisional list of agenda items for the second regular session of 2025 was presented by the Secretary of the Executive Board.

R. Adoption of draft decisions

122. The Executive Board adopted decisions 2025/8 through 2025/18 (see annex).

S. Closing statements by the Executive Director of UNICEF and the President of the Executive Board

123. In her closing statement, the Executive Director thanked delegations for their thoughtful questions, insights and continued partnership. She expressed particular gratitude for support from members of the Board for the organization and its staff during challenging times, noting that their engagement was especially meaningful as UNICEF developed its new Strategic Plan and navigated historic financial challenges.

124. The Executive Director emphasized that UNICEF remained determined to continue delivering on its mandate and championing the most vulnerable while understanding the need for reform. She highlighted the organization's Future Focus initiative as one response to addressing financial constraints and ensuring fitness for purpose across humanitarian and development work. As in her opening remarks, she emphasized the critical importance of continuing to deliver life-saving humanitarian

assistance, warning that without urgent and sufficient funding, up to 15 million children would miss out on nutrition programmes, more than 20 million children and families would go without health services, and over 11 million would be left without access to safe water and sanitation.

125. The Executive Director thanked the Chair of the Staff Association for the determination and compassion displayed in performing her role. She acknowledged the powerful comments made by a UNICEF youth advocate on the lived experience of adolescent girls. She expressed gratitude to the Bureau, the President, the Office of the Secretary of the Executive Board, the United Nations interpreters and all colleagues who had supported the session. She concluded by reaffirming the commitment of UNICEF to working with all partners to build a safer world for children everywhere.

126. In his closing remarks, the President commended all participants for the fruitful exchanges and deliberations during the session, noting that it took place at a time of growing uncertainty for the most vulnerable children worldwide. He highlighted that the session had addressed important topics including the annual report of the Executive Director for 2024, the draft Strategic Plan for the period 2026–2029, UNICEF efforts on accountability and organizational culture, and humanitarian action amid conflicts and steep cuts in official development assistance.

127. The President thanked all delegations for their constructive engagement in adopting 11 important decisions by consensus and expressed particular gratitude to the facilitators of the draft decisions. He thanked his fellow Bureau members, the Executive Director and her senior management team, and the staff of the United Nations Department for General Assembly and Conference Management and the Office of the Secretary of the Executive Board for ensuring the session's success.

128. The President concluded by emphasizing that, in addition to being a governing body, the Executive Board was a platform for global solidarity and a reminder that in a fragmented world, participants could still act together, united by the conviction that children must come first. He encouraged delegates to carry forward the decisions made, ideas exchanged and values reaffirmed.

Annex

Decisions adopted by the Executive Board at its annual session of 2025

2025/8

Annual report for 2024 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the annual report for 2024 of the Executive Director of UNICEF, as well as the report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the description of independent oversight functions/bodies in UNICEF; and the data companion and scorecard;
2. *Decides* to transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board;
3. *Takes note* of the UNICEF report on the recommendations of the Joint Inspection Unit, including the management responses to the 15 recommendations of the Joint Inspection Unit intended for consideration by the Executive Board;
4. *Requests* UNICEF to ensure that organizational change processes (inter alia, the Headquarters Efficiencies Initiative, the Future Focus Initiative and the Business Model Review) are based on solid business cases, risk assessments and pilots, and to proactively consult the Global Staff Association on the organizational change processes;
5. *Also requests* UNICEF to provide periodic and timely informal briefings to the Executive Board on the organizational change processes that are being implemented, with the first briefing to be held in July 2025 at the latest.

*Annual session
12 June 2025*

2025/9

Annual report on UNICEF humanitarian action

The Executive Board

Takes note of the annual report on UNICEF humanitarian action ([E/ICEF/2025/19](#)).

*Annual session
12 June 2025*

2025/10

Extensions of ongoing country programmes

The Executive Board

Takes note of the first one-year extensions of the country programmes for Guatemala and South Sudan, which were approved by the Executive Director and are presented in the table of document [E/ICEF/2025/P/L.8](#).

*Annual session
12 June 2025*

2025/11

Update on protection from sexual exploitation and abuse

The Executive Board

1. *Welcomes* the update provided by UNICEF on progress made on preventing and protecting against sexual exploitation and abuse within the broader risk management and safeguarding framework;
2. *Urges* UNICEF to continue its efforts to implement the Secretary-General's zero-tolerance policy on sexual exploitation and abuse;
3. *Requests* UNICEF, with firm commitment and support from leadership, to continue to strengthen efforts to ensure a victim/survivor-centred, system-wide and coherent approach to the prevention of, and response to, sexual exploitation and abuse and sexual harassment;
4. *Also requests* UNICEF to continue to increase the effectiveness and efficiency of prevention, protection and response through inter-agency and system-wide collaboration, including through conducting joint assessments and capacity-building of implementing partners and joint community engagement;
5. *Further requests* UNICEF to contribute to and include in its reporting a brief collective summary outlining the joint progress and shared challenges of UNICEF, the United Nations Development Programme, the United Nations Population Fund, the United Nations Office for Project Services and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) in preventing and responding to sexual exploitation and abuse and sexual harassment;
6. *Encourages* UNICEF management to ensure dedicated, adequate and sustainable staffing, expertise and funding to prevent and respond to sexual exploitation and abuse and sexual harassment;
7. *Recalls* paragraphs 8 and 9 of its decision [2023/10](#), on the Misconduct Disclosure Scheme, welcomes the steps taken by UNICEF to pilot the Scheme, and requests the organization to continue to report on results and lessons learned, within existing reporting, and contribute to ongoing efforts by the United Nations Secretariat to explore whether the Scheme and the United Nations ClearCheck database can serve as complements to each other.

*Annual session
12 June 2025*

2025/12

Update on organizational culture and diversity

The Executive Board

Takes note of the update provided by UNICEF on organizational culture and diversity ([E/ICEF/2025/17](#)).

*Annual session
12 June 2025*

2025/13

Update on implementation efforts on the repositioning of the United Nations development system

The Executive Board

1. *Welcomes* the update provided by UNICEF on implementation efforts on the repositioning of the United Nations development system;
2. *Also welcomes* the progress of UNICEF in implementing the United Nations development system reform checklist, which is included as an annex to the update, and requests that remaining areas of uneven progress be addressed;
3. *Recalls* its decision [2024/11](#) and reaffirms its strong commitment to the United Nations development system reform;
4. *Requests* UNICEF to contribute to the United Nations country team configuration exercises and the implementation of their outcomes, to ensure that its presence at the country level is tailored to meet the specific challenges, priorities and needs of programme countries;
5. *Also requests* UNICEF to intensify its efforts to contribute to system-wide and inter-agency efficiencies, including through expanding the use of global shared services, common back offices and common premises, prioritizing the most cost-effective and resource-efficient efforts;
6. *Further requests* UNICEF to continue to pay in full its cost-sharing contributions in support of the resident coordinator system;
7. *Recalls* its decisions [2022/16](#), [2023/15](#) and [2024/11](#), and requests UNICEF to take further steps to ensure that its country programme documents are derived from the United Nations Sustainable Development Cooperation Frameworks, including (a) sharing with the Executive Board the written confirmation from resident coordinators of alignment of the draft country programme documents and (b) informing the resident coordinators in a timely manner of new programmes and financial agreements signed to implement the country programme documents, in line with the Management and Accountability Framework;
8. *Requests* UNICEF to continue to work with other United Nations entities to increase joint programming with relevant targets and indicators in the UNICEF Strategic Plan, 2026–2029, and at the country level, in line with its mandate and implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system;
9. *Also requests* UNICEF to adhere to all elements of the Management and Accountability Framework and to constructively engage in the review of the Framework.

*Annual session
12 June 2025*

2025/14

Annual report for 2024 on the evaluation function in UNICEF, and management response

The Executive Board

1. *Takes note* of the annual report for 2024 on the evaluation function in UNICEF ([E/ICEF/2025/23](#)) and its management response ([E/ICEF/2025/24](#));

2. *Takes note with appreciation* of the strong integration of the role of the evaluation function in the UNICEF Strategic Plan, 2026–2029: draft for review, including in advancing accountability, learning and change processes;

3. *Welcomes* the intention of UNICEF to further strengthen the role of the evaluation function within UNICEF governance, risk management and oversight, and encourages continued efforts to foster an evaluation culture across the organization, with support and commitment from leadership;

4. *Requests* the UNICEF Evaluation Office to present its costed annual workplans to the Executive Board at the first regular session starting in 2026;

5. *Reiterates* the importance of the full independence of the evaluation function and its direct access to the Executive Board, and encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the function.

*Annual session
12 June 2025*

2025/15

Report of the Ethics Office of UNICEF for 2024, and management response

The Executive Board

1. *Takes note* of the report of the Ethics Office of UNICEF for 2024 ([E/ICEF/2025/21](#)) and its management response ([E/ICEF/2025/22](#));

2. *Welcomes* the continued progress made by the Ethics Office in promoting and strengthening the ethical culture of UNICEF;

3. *Reiterates* the importance of the full independence of the Ethics Office and its direct access to the Executive Board, and encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the Office.

*Annual session
12 June 2025*

2025/16

UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board ([E/ICEF/2025/AB/L.3](#)), its two addenda ([E/ICEF/2025/AB/L.3/Add.1](#) and [E/ICEF/2025/AB/L.3/Add.2](#)) and its management response ([E/ICEF/2025/AB/L.4](#)), and welcomes the overall opinion on the adequacy and effectiveness of the organization's framework of governance, risk management and controls;

2. *Also takes note* of the progress made in implementing the recommendations of the UNICEF Office of Internal Audit and Investigations and calls upon UNICEF to ensure the full and timely implementation of all audit recommendations;

3. *Further takes note* of the UNICEF Audit Advisory Committee 2024 annual report to the Executive Board;

4. *Reiterates* the importance of the full independence of the UNICEF Office of Internal Audit and Investigations and its direct access to the Executive Board, and

encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the Office;

5. *Invites* UNICEF to organize an informal briefing of the Executive Board with the UNICEF Audit Advisory Committee ahead of the annual session of 2026.

*Annual session
12 June 2025*

2025/17

Annual report on the risk profile of UNICEF

The Executive Board

1. *Takes note* of the annual report on the risk profile of UNICEF ([E/ICEF/2025/25](#)), including the six identified risks of strategic importance to the organization for the period 2025–2026, and welcomes the measures proposed by UNICEF to effectively respond to these risks;

2. *Encourages* UNICEF to communicate and consult with the Executive Board about risks at any time if they exceed the organization's risk appetite and its ability to manage these risks;

3. *Requests* UNICEF to, as part of the recurring agenda item, include in its annual report on the risk profile of UNICEF, information on actions taken to ensure systematic implementation of risk policies and practices, and to ensure that compliance is embedded throughout the organization and encouraged in implementing partners.

*Annual session
12 June 2025*

2025/18

Fundraising and Partnerships: financial report for the year ended 31 December 2024

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: financial report for the year ended 31 December 2024 ([E/ICEF/2025/AB/L.5](#));

2. *Also takes note* that the revenue figures presented in this report are subject to external audit and that the non-financial results are indicative.

*Annual session
12 June 2025*