

Children

In 2015, the United Nations Children's Fund (UNICEF) continued working to protect the rights and improve the well-being of every child, especially the most disadvantaged. Eleven of the 17 Sustainable Development Goals—adopted in September to build on the Millennium Development Goals and guide global development efforts through 2030—were specifically relevant for the health and well-being of children and adolescents. They also represented a renewed responsibility for UNICEF to work with partners around the world to find new ways to meet the needs of children in the most difficult circumstances and to make the biggest impact in the lives of the children at greatest risk.

UNICEF stepped up its response to both entrenched and new challenges during the year. Its programme assistance expenditure totalled \$4,768.4 million and focused on seven outcome areas: health; education; water, sanitation and hygiene; child protection; nutrition; social inclusion; and HIV/AIDS. UNICEF responded to 310 humanitarian situations in 102 countries in 2015—an unprecedented number and a 5 per cent increase over 2014—providing tens of millions of children with vaccinations; basic education; psychosocial support; interventions to prevent and respond to sexual violence; and support for hand-washing practices. In both humanitarian and non-humanitarian contexts, UNICEF focused on system strengthening so that communities could anticipate and absorb shocks in the event of disasters.

In February, the UNICEF Executive Board increased the ceiling of the UNICEF Emergency Programme Fund to \$75 million per annum, to improve the ability of UNICEF to provide an immediate, effective and predictable response to the needs of children and women affected by humanitarian emergencies. It also increased the authorized capitalization of the revolving fund of the Vaccine Independence Initiative to \$100 million, and approved the utilization of the fund to support the procurement of non-vaccine commodities, including for health, nutrition, water, sanitation and hygiene, and education supplies, and to support contracting arrangements for a secure supply or reduced prices of vaccines and other commodities.

Follow-up to 2002 General Assembly special session on children

In August [A/70/265], pursuant to General Assembly resolutions 58/282 [YUN 2004, p. 1175] and

61/272 [YUN 2007, p. 1201], the Secretary-General submitted his thirteenth report on the follow-up to the Assembly's twenty-seventh (2002) special session on children [YUN 2002, p. 1168]. He reviewed progress achieved in realizing the commitments set out in the Declaration and Plan of Action from the session's final document, "A world fit for children", adopted in resolution S-27/2 [ibid., p. 1169], and highlighted gaps in achievement and the strategic shifts necessary for attaining unmet goals. The Secretary-General also reviewed progress in the four major areas of the Plan of Action: promoting healthy lives; providing quality education; protecting against abuse, exploitation and violence; and combating HIV/AIDS.

In the area of health, the Secretary-General noted that the global under-five mortality rate had declined by 50 per cent since 1990. Globally, the annual rate of reduction had more than tripled since the early 1990s, and the accelerated progress had saved almost 100 million children below the age of five over the past two decades, including 24 million newborns. Yet that achievement was not sufficient to meet the Millennium Development Goal target of a two-thirds reduction in under-five mortality between 1990 and 2015. Between 1990 and 2013, 223 million children worldwide died before their fifth birthday. Sub-Saharan Africa shouldered the greatest burden—1 in 11 children born in that region died before the age of five, which was nearly 15 times the average of 1 in 159 children in high-income countries. Millions of children still lacked access to quality care, immunizations and affordable life-saving commodities, such as antibiotics, oral rehydration salts and drugs to treat malaria. In 2013, pneumonia, diarrhea and malaria accounted for approximately one third of all under-five deaths, and pneumonia alone was responsible for 13 per cent of under-five fatalities. The share of neonatal deaths in all deaths among children under the age of five had increased from 36 per cent in 1990 to 44 per cent in 2012. By the end of 2014, 129 countries had achieved at least 90 per cent national coverage for measles and diphtheria/tetanus/pertussis immunization for children under one year of age. Regarding polio, while the total number of global polio cases had fallen from 416 in 2013 to 359 in 2014, with cases in Nigeria falling from 53 in 2013 to 6 in 2014, insecurity had given rise to an increase in cases in Afghanistan and Pakistan. Various forms of undernutrition were persistent obstacles for the healthy development of children. Globally, in 2013, one in four children under the age of five were

stunted (too short for their age). Although stunted growth remained pervasive and challenging to overcome, progress was made. Between 2000 and 2013, the global prevalence of stunted growth declined from 33 per cent to 25 per cent, and the number of children affected fell from 199 million to 161 million. An estimated 51 million children under the age of five were wasted (low weight for height), and 17 million were severely wasted. Vitamin A deficiency and anaemia affected 190 million and 273 million children, respectively, impeding their growth and development. Anaemia also afflicted 38 per cent of pregnant women and 29 per cent of non-pregnant women. Its prevalence was highest in sub-Saharan Africa and South Asia. To address those challenges, the global nutrition community unified behind the Scaling Up Nutrition movement, which brought together Governments, civil society, businesses and citizens to support nationally driven processes to reduce malnutrition. As at 2014, 54 countries were members of the movement, which concentrated on exclusive breastfeeding, food fortification, micronutrient supplementation and treatment of severe malnutrition. The United Nations Children's Fund (UNICEF) continued to promote the fortification of wheat flour with folic acid and iron to help prevent birth defects and improve iron status among women of childbearing age. Home fortification using micronutrient powders was a relatively new solution and a promising tool to improve diet quality among young children. Through integrated child health events, UNICEF also continued to assure high coverage of vitamin A supplementation in developing countries; globally, 65 per cent of children aged from 6 to 59 months were protected with the needed two annual doses of vitamin A in 2013.

In the area of education, nearly 58 million children of primary-school age were denied their right to basic education, as were an additional 63 million children of lower secondary school age. Between 1999 and 2012, the number of children out of school worldwide declined by almost half from 106 million to 58 million, but progress had stagnated significantly since 2012 and Millennium Development Goal 2 (universal primary education) was missed by a wide margin. Opportunities for children to access quality education were impeded by poverty, demographic pressures and disadvantages based on gender, socioeconomic status, disability, culture and traditions. Early childhood development had become a concrete part of the global development agenda, and access to preschool education remained a key strategy to facilitate children's entrance to school at the right age, to keep them in school and to ensure that they learn. Worldwide enrolment in pre-primary schooling rose by 64 per cent from 1999 to 2012, and girls accounted for 49 per cent of that increase. While gender disparity in primary education had been substantially reduced since 1999, only 69 per cent of countries

achieved the 2015 target of eliminating gender disparity in primary education, and 48 per cent of countries in secondary education. Globally, the rate of completion of lower secondary education increased by 66 per cent in low- and middle-income countries between 1990 and 2011. Most of the progress took place in East Asia and the Pacific, where rates doubled to 99 per cent. In contrast, the completion rate was just 26 per cent in sub-Saharan Africa. Gender disparity was particularly acute at the lower secondary level, with only about 56 per cent of countries expected to achieve gender parity in lower secondary education by 2015. A large proportion of children with disabilities remained out of school, and the undercounting of children with disabilities was a major impediment to improving their access to education. UN agencies mounted a robust response to serve the millions of children who lost access to school because of emergencies, including the 5 million kept out of the classroom by the Ebola outbreak in West Africa. UNICEF reached 8.6 million children in humanitarian situations with formal and non-formal education. The Global Partnership for Education, a multi-stakeholder partnership and funding platform that united Governments, donor entities, international organizations, civil society, teacher organizations, the private sector and foundations to mobilize global and national efforts towards the achievement of equitable, quality education and learning for all, raised \$2.1 billion at its replenishment event in 2014. Governments promised an additional \$26 billion in domestic resources to increase their education funding; and the United Nations Girls' Education Initiative continued to contribute to advancing girls' education and gender equality in education worldwide through policy advocacy, knowledge sharing and communication.

Progress on protecting children from abuse, exploitation and violence continued to gain traction, including through deliberations on the sustainable development agenda. To coincide with the launch of the second phase of the #ENDViolence against children initiative, UNICEF released two documents: "Hidden in Plain Sight: A statistical analysis of violence against children", which was the largest-ever compilation of data on violence against children, and "Ending Violence against Children: Six strategies for action". Efforts to support the strengthening of child protection systems remained integral, and by the end of 2014, 137 countries had worked to enhance those systems, compared with 104 in 2013. Corporal punishment had been prohibited in the home in 44 countries, compared with 26 in 2013, and in 2014, UNICEF supported a range of interventions to combat child labour in 55 countries, reaching nearly 4.5 million children. The United Nations Population Fund (UNFPA)/UNICEF Joint Programme on the Abandonment of Female Genital Mutilation/Cutting entered its sixth year and was in the second

phase, covering 2014–2017. In 2014, over 23,000 girls and women in 17 countries received services as a result of the programme, and 1,007 communities across 13 countries declared their abandonment of the practice. UNICEF responded to the protection needs of children in 73 countries affected by armed conflict and natural disasters, including three large-scale (Level 3) emergencies. About 3.1 million children received psychosocial support and access to child-friendly spaces. More than 33,000 unaccompanied and separated children in 22 crisis-affected countries were placed in alternative care, and almost 12,000 were reunified with families or caregivers. Over 10,000 children were released by armed forces/armed groups, and more than 432,000 children, primarily girls and women, received some form of multisectoral support services in relation to gender-based violence, exploitation and abuse across 35 countries. To address the needs of the growing number of young children living in emergency contexts, support for humanitarian programmes increased during the year. Those included the creation of an early childhood development kit for young children and their caregivers in conflict and post conflict situations, which reached over 4 million children and helped provide a sense of safety and normalcy in those situations.

Approximately 3.1 million children under the age of 15 were living with HIV at the end of 2013. From 2009–2013, new HIV infections among children were reduced by 40 per cent, which surpassed the achievements of the entire previous decade. Worldwide, more than 1 million new paediatric HIV infections had been averted since 2005 through programmes providing antiretroviral medicines for the prevention of mother-to-child transmission. In 2012, UNICEF led advocacy efforts to offer preventative antiretroviral treatment to all pregnant and breastfeeding women living with HIV in 22 priority countries, and in 2013, 100,000 more pregnant women had received the treatment compared with the previous year. Despite that progress, at the end of 2013 only 23 per cent of infected children were receiving antiretroviral therapy worldwide, compared with 38 per cent of infected adults; and AIDS remained the leading cause of death among adolescents in Africa and second leading cause of death among adolescents globally. In 2013 alone, AIDS claimed the lives of 120,000 adolescents worldwide aged between 10 and 19.

The Secretary-General noted that the Sustainable Development Goals (SDGs)—building on the progress of the Millennium Development Goals (MDGs)—would guide global development efforts through 2030 and that eleven of the 17 SDGs were especially relevant for children. Genuine and lasting engagement by children and young people—increasing their participation in matters that affect their well-being—was imperative for attaining sustainable results. A major lesson from the MDG era was that progress had

often bypassed people who were very poor, lived in isolated rural areas, lived with disabilities, or were members of indigenous groups or other marginalized communities. Stakeholders called for those inequities to be addressed across the new development agenda and called for disaggregated data to monitor the progress of different income and social groups.

Promotion and protection of the rights of children

At the request of the General Assembly [A/70/485], the Third (Social, Humanitarian and Cultural) Committee considered the item on the promotion and protection of the rights of children. The Committee had before it a report of the Secretary-General on the follow-up to the outcome of the special session of the General Assembly on children [A/70/265]; a report of the Secretary-General on the girl child [A/70/267]; a report of the Secretary-General on the status of the Convention on the Rights of the Child [A/70/315]; a report of the Special Representative of the Secretary-General for Children and Armed Conflict [A/70/162]; the annual report of the Special Representative of the Secretary-General on Violence against Children [A/70/289]; and a note by the Secretary-General transmitting the report of the Special Rapporteur on the sale of children, child prostitution and child pornography [A/70/222]. At the end of the debate, the Committee recommended that the General Assembly adopt two draft resolutions on the rights of the child and on the girl child (see below).

The General Assembly, by **resolution 70/137** of 17 December (see p. 000), urged States that had not yet done so to accede to or ratify the Convention on the Rights of the Child and the Optional Protocols thereto and to implement them effectively and fully; to take immediate measures to end child labour in all its forms, and to promote education as a key strategy in that regard; to consider ratifying both the Worst Forms of Child Labour Convention, 1999 (No. 182), and the Minimum Age Convention, 1973 (No. 138), of the International Labour Organization; and to take effective measures to prohibit, prevent and eliminate all forms of violence against children, including harmful practices in all situations. The Assembly also called upon States to prevent, prosecute and punish all forms of the sale and trafficking of children, including child prostitution and pornography, with the aim of eradicating those practices; to protect children affected by armed conflict; and to give full effect to the right to education for all children, including by eliminating disparities in education related to gender, children with disabilities and children in vulnerable or marginalized situations. In **resolution 70/138** of 17 December (see p. 000), concerning the girl child,

the Assembly urged States to improve the situation of girl children living in poverty and deprived of adequate food and nutrition, water and sanitation services, healthcare, shelter and education. It stressed the need for the full and urgent implementation of the rights of the girl child as provided under various human rights instruments, including through eradicating all forms of discrimination against women and girls; emphasizing quality education for the girl child; developing or reviewing programmes that promoted gender equality and equal access to basic social services; ensuring that girls enjoyed the highest standard of health, including sexual and reproductive health; enacting, upholding and enforcing laws and policies aimed at preventing and ending child, early and forced marriage; taking all measures necessary to ensure the full enjoyment by girls with disabilities of all human rights and fundamental freedoms, on an equal basis with other children; formulating and reviewing national plans, programmes and strategies to eliminate all forms of violence against women and girls; and creating an environment in which the well-being of the girl child was ensured, among others, by supporting and participating in the realization of the 2030 Agenda for Sustainable Development.

United Nations Children's Fund

In 2015, the United Nations Children's Fund (UNICEF) continued its work towards achieving the Millennium Development Goals (MDGs) [YUN 2000, p. 41] and the goals set out by the General Assembly's 2002 special session on Children [YUN 2002, p. 1168] in the document "A world fit for children" [ibid., p. 1169]. The work of UNICEF was also guided by the 1989 Convention on the Rights of the Child, adopted by the Assembly in resolution 44/25 [YUN 1989, p. 560], and its Optional Protocols. In line with its Strategic Plan (2014–2017) [YUN 2013, p. 1141], UNICEF addressed seven outcome areas: health; HIV/AIDS; water, sanitation and hygiene; nutrition; education; child protection; and social inclusion.

The annual UNICEF flagship publication, *The State of the World's Children 2015: Reimagine the Future* advocated fresh thinking to address age-old problems that continued to affect the most disadvantaged children. The report highlighted how new ways of solving problems—often emerging from local communities and young people themselves—could help overcome the enduring inequities that prevented millions of children from surviving, thriving and making the most of their potential. The report noted that for all children to have an equal chance at reaching their potential, innovation had to benefit not only those who could afford it, but also meet the needs and advance the rights of those who had the least.

Innovation for equity—as endorsed by UNICEF and its partners—aimed to reach children not reached by traditional approaches; addressed the needs of marginalized and vulnerable children and families; anchored its approach on children's rights, so that all children and their families had an equal chance to enjoy high-quality goods and services; engaged children, young people and their communities as agents of change; and stemmed from local social, cultural, economic, institutional and political circumstances in that it was adaptable and scalable within specific contexts, and sustainable within countries' or communities' financial and environmental constraints. To mark the twenty-fifth anniversary of the Convention of the Rights of the Child, the report highlighted the work of young innovators who were reimagining the future, and included the largest contribution of essays and stories from young people since UNICEF published the first *State of the World's Children* in 1980. Those stories of the innovators centered around six themes: engaging youth, sparking creativity, working with communities, adapting solutions, reaching children, and rethinking structures. UNICEF operations in 2015 were described in the UNICEF *Annual Report 2015* and the annual report of the Executive Director on performance and results for 2015, including a report on implementation of the quadrennial comprehensive policy review [E/ICEF/2016/6 & Add.1, 2].

Executive Board

The Executive Board of UNICEF held its first regular session (3–5 February), its annual session (16–18 June) and its second regular session (8–10 September), all in New York [E/2015/34/Rev.1], during which it adopted 16 decisions.

On 18 June [E/2015/34/Rev.1 (dec. 2015/7)], the Executive Board took note of the annual report of the UNICEF Executive Director covering 2014, including implementation of the quadrennial comprehensive policy review [E/ICEF/2015/5 & Add.1], and decided to transmit the report to the Economic and Social Council. The Executive Board also requested UNICEF to link future annual reports of the Executive Director to the Integrated Results and Resources Framework of the Strategic Plan (2014–2017) [YUN 2014, p. 1310]; to introduce a scorecard, in consultation with members of the Executive Board, on development and organizational performance; and to provide, in the Data Companion—issued in 2014 to accompany the annual report of the UNICEF Executive Director—data on the completion of key activities disaggregated by various groups of countries.

On 10 September [dec. 2015/15], the Board adopted the programme of work for its 2016 session.

The UNICEF Executive Director submitted an annual report [E/ICEF/2016/6] on performance and results for 2015, including on implementation of

the quadrennial comprehensive policy review. The report incorporated both the annual report of the Executive Director for 2015 and the midterm review of the UNICEF Strategic Plan (2014–2017) [YUN 2013, p. 1141]. It highlighted the situation of children at the 2015 onset of the SDGs framework; results achieved by UNICEF and partners in the seven outcome areas of the Strategic Plan and in organizational efficiency and effectiveness; key lessons learned for the remaining period of the Strategic Plan; and considerations for the follow-up Strategic Plan in the context of the 2030 Agenda for Sustainable Development. It was accompanied by the revised results framework of the Strategic Plan [E/ICEF/2016/6/Add.2]; an addendum on the implementation of the quadrennial comprehensive policy review of operational activities for development of the UN system [YUN 2012, p. 859], and achievements against the Integrated Results and Resources Framework of the Strategic Plan (2014–2017) [E/ICEF/2016/6/Add.1]; a scorecard and data companion; and a paper on lessons learned in the first two years of the Strategic Plan.

Under its mandate of concentrating on the children in greatest need everywhere, UNICEF and its partners continued to achieve results for children in a wide variety of settings. In 2015, 55 million children were vaccinated for diphtheria-pertussis-tetanus; 40 million people gained access to improved drinking water sources and 18 million people to improved sanitation; 3 million children were treated for severe acute malnutrition; 15 million children received learning materials; and 10 million births were registered. In 2015, UNICEF responded to 310 humanitarian situations in 102 countries—an unprecedented number and a 5 per cent increase over 2014—providing tens of millions of children with measles vaccinations; basic education; psychosocial support; interventions to prevent and respond to sexual violence; and support for handwashing practices. In both humanitarian and non-humanitarian contexts, UNICEF focused on strengthening systems so that communities could anticipate and absorb shocks in the event of disasters. The Executive Director reported that UNICEF was focused on adapting its country, regional and global work to the new global accords reached in 2015, particularly the SDGs; the Sendai Framework for Disaster Risk Reduction 2015–2030; and the Paris Agreement on climate change. He also highlighted the need to increase the application of cross-sectoral programming, including for early childhood development (ECD) and adolescence, and through communication for development and public engagement and advocacy. In the area of ECD, for example, some 200 million children under five were not achieving their full potential due to a combination of inadequate nutrition, poor health and the lack of a nurturing, safe environment. Innovations had provided promising pathways for narrowing equity gaps,

and the timely collection and dissemination of disaggregated data were likewise essential for the delivery of high-quality services. He noted the importance of being flexible to adapt UNICEF programming to diverse settings, and of the continued application of results-based management principles to UNICEF work, while strengthening systems for tracking performance at the national level. Going forward, UNICEF would address the remaining gaps from the MDGs while also pursuing partnerships across the UN system, the private sector and civil society to respond in an integrated way to the challenges to child well-being highlighted by the 2030 Agenda, including climate change, urbanization, displacement, the demographic transition and growing challenges in the second decade of life.

Programme policies

Strategic plan (2014–2017)

Financial estimates

The Executive Board, at its second regular session in September, had before it the four-year financial framework [E/ICEF/2015/AB/L.4] of the UNICEF Strategic Plan (2014–2017), in accordance with Executive Board decisions 2000/3 and 2013/20. Total revenue was forecast to be \$4.71 billion in 2015, a decline of 9 per cent from 2014. Revenue was projected to decrease a further 9 per cent in 2016 compared to 2015. In 2017 and 2018, revenue was expected to resume gradual growth. Total expenditures in 2015 were estimated at \$5 billion, exceeding forecast revenue by \$291 million. UNICEF recommended that the Executive Board approve the framework of planned financial estimates for 2015–2018 and approve the preparation of programme expenditure submissions to the Executive Board of up to \$725 million from regular resources in 2016, subject to the availability of resources and the continued validity of the financial estimates.

On 10 September [E/2015/34/Rev.1 (dec. 2015/14)], the Executive Board requested that UNICEF present a resource mobilization strategy, based on the 2014–2017 UNICEF Strategic Plan, and the Integrated Results and Resources Framework, at the first regular session of 2016; submit, within the context of the annual reporting on funding and resource mobilization, an analysis of the predictability, flexibility and alignment of resources provided for the implementation of the Strategic Plan; and continue to widen its partnership with the private sector, civil society organizations, philanthropic organizations, the general public, multilateral organizations, international financial institutions, and global public-private alliances in a transparent and coordinated manner. The Executive Board approved the integrated resources framework of the planned financial estimates for 2015–2018 and the preparation of programme expenditure submissions.

The Board also requested that UNICEF provide annual updates on the progress of funding its reserves for staff liabilities.

On the same date [dec. 2015/16], the Board, recalling its 2014 decision [YUN 2014, p. 1311] to engage annually in a dialogue on the financing of the UNICEF Strategic Plan (2014–2017), noted that in addition to the annual UNICEF Pledging Event, there was a United Nations Pledging Conference for Development Activities of the UN funds and programmes—held in November every year—that more closely aligned with UN system-wide coherence; and decided to discontinue to the annual UNICEF Pledging Event from 2016 onwards.

Programme matters

Expenses by region. In 2015 [E/ICEF/2016/6/Add.1], UNICEF direct programme expenses by region totalled \$4,768.4 million, of which \$142.4 million went to Central and Eastern Europe and the Commonwealth of Independent States; \$318.1 million to East Asia and the Pacific; \$1,195.6 million to Eastern and Southern Africa; \$153.4 million to Latin America and Caribbean; \$991.8 million to Middle East and North Africa; \$480.3 million to South Asia; \$1,341.1 million to West and Central Africa; and \$145.7 million to Headquarters.

Country programmes. On 5 February [E/2015/34/Rev.1 (dec. 2015/1)], at its first regular session, the Executive Board approved the country programme documents for Madagascar [E/ICEF/2015/P/L.1] and Mali [E/ICEF/2015/P/L.2], including the aggregate indicative budgets for those country programmes for the period from March 2015 to December 2019. Subject to availability, the total budgets, including both regular and other resources, were \$197,815,000 for Madagascar and \$328,410,000 for Mali. On the same date [dec. 2015/2], the Board took note of the Executive Director's approval of a one-year extension of the country programmes for the Democratic People's Republic of Korea and the Lao People's Democratic Republic and a six-month extension of the country programme for Ethiopia, and approved a two-year extension of the country programmes for Myanmar and Papua New Guinea [E/ICEF/2015/P/L.13].

Also on 5 February [dec. 2015/3], the Board took note of the growing experience of UNICEF in working in countries that had recently transitioned from middle- to high-income status [E/ICEF/2015/P/L.6], and noted that those countries often had significant populations of children who were still affected by multiple deprivations, and that some of those countries welcomed ongoing partnerships with UNICEF at the country level. The Executive Board noted that those countries contributed significantly to developing innovative approaches to the realization of child rights. It invited UNICEF to continue its work with relevant

countries to prepare country programme documents, and to present an analysis for the consideration of the Board on existing experience in high-income countries and in middle-income countries transitioning to high-income status as part of the preparation of the midterm review of the Strategic Plan.

On 17 June [dec. 2015/8], at its annual session, the Executive Board approved the country programme documents for Armenia [E/ICEF/2015/P/L.7], Turkmenistan [E/ICEF/2015/P/L.8], Uganda [E/ICEF/2015/P/L.10] and Zimbabwe [E/ICEF/2015/P/L.9], including the aggregate indicative budgets for those country programmes for the period from 2016 to 2020. The total budgets, including funds from both regular and other resources, were \$13,055,000 for Armenia; \$10,000,000 for Turkmenistan; \$316,149,000 for Uganda; and \$598,000,000 for Zimbabwe. On the same date [dec. 2015/9], the Board took note of the Executive Director's approval of the first one-year extensions of the country programmes for Burkina Faso, Mozambique, Somalia and Yemen [E/ICEF/2015/P/L.11]; and approved the one-year extension of the country programme for Côte d'Ivoire, following a two-year extension, and the second one-year extensions of the country programmes for Lebanon and Libya [ibid.].

On 9 September [dec. 2015/12], at its second regular session, the Executive Board approved 20 country programme documents [E/ICEF/2015/P/L.13–E/ICEF/2015/P/L.32], including the respective aggregate indicative budgets for the period from 2016 to 2020. The total budgets for those countries, including funds from both regular and other resources, were \$13,954,000 for Algeria, \$8,465,000 for Belarus, \$65,253,000 for Cambodia, \$136,535,000 for China, \$59,867,500 for Colombia, \$12,795,000 for El Salvador, \$27,708,000 for Georgia, \$76,855,000 for Guinea-Bissau, \$146,022,000 for Indonesia, \$16,485,000 for Kazakhstan, \$39,020,000 for Malaysia, \$9,272,000 for Maldives, \$8,270,000 for Panama, \$21,451,000 for Serbia (and Kosovo [under Security Council resolution 1244 (1999)]), \$19,775,000 for Swaziland, \$37,335,000 for Tajikistan, \$13,370,000 for the former Yugoslav Republic of Macedonia, \$54,785,000 for Turkey, \$32,795,000 for Uzbekistan and \$238,860,000 for Zambia.

On 10 September [dec. 2015/13], the Board took note of the Executive Director's approval of the two-month extensions of the country programmes for Azerbaijan and Uruguay [E/ICEF/2015/P/L.33/Rev.1]; and approved the two-month extensions of the country programmes for Argentina and Iraq, following one-year extensions; and the two-month extension of the country programme for the Syrian Arab Republic, following four consecutive one-year extensions [ibid.].

Emergency Programme Fund. On 5 February [E/2015/34/Rev.1 (dec. 2015/4)], at its first regular session, the Executive Board took note of the pro-

posals to increase the ceiling of the UNICEF Emergency Programme Fund [E/ICEF/2015/P/L.4]; took note of the steps taken by UNICEF to build stronger links between humanitarian and development programming; and approved an increase in the ceiling of the Emergency Programme Fund to \$75 million per annum, to be met through the allocation of regular resources, to increase the ability of UNICEF to provide an immediate, effective and predictable response to the needs of children and women affected by humanitarian emergencies.

Vaccine Independence Initiative. Also on 5 February [E/2015/34/Rev.1 (dec. 2015/5)], in response to a recommendation from the UNICEF Executive Director [E/ICEF/2015/P/L.5], the Executive Board approved a five-year extension of the Vaccine Independence Initiative for the period 2016–2020, and amended the authorized capitalization of the underlying revolving fund to \$100 million, subject to the availability of specific-purpose contributions. It also approved the utilization of the expanded underlying revolving fund to support the procurement of non-vaccine commodities, including for health, nutrition, water, sanitation and hygiene, and education supplies, and to support contracting arrangements that result in a secure supply or reduced prices of vaccines and other commodities.

Joint programming

The joint meeting of the Executive Boards of UNICEF, the United Nations Development Programme (UNDP)/UNFPA, the United Nations Office for Project Services (UNOPS), the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Food Programme (WFP) (New York, 2 February) [E/2015/34/Rev.1] discussed lessons learned on scaling up innovation to reach people in need, and innovative approaches to programme design and implementation to support the operationalization of the post-2015 development agenda.

The Secretary-General, who participated in the meeting for the first time, stressed the increasingly important role of regional bodies and the need to strengthen skill sets and support to Member States at the international level. He underlined that UN funds, programmes and specialized agencies had to be able to expand space for innovation and at times allow for failure. The six agencies discussed the opportunities and challenges they faced in developing and scaling up innovative ideas, processes and products, and Member States engaged in the session noted that innovation was an area in which Governments had to invest; links between innovation and results needed improvement; innovation could contribute more effective measurements of development; and the post-2015 development agenda promised to be an area where UN organizations could develop a more harmonized approach. The agencies concluded

by stressing the importance of creating the right enabling environment for innovation that could cultivate a greater, more inclusive impact; establishing partnerships; and strengthening cooperation and sharing within the UN development system.

Gender equality

In response to Executive Board decision 2014/8 [YUN 2014, p. 1312], UNICEF reported [E/ICEF/2015/8] on progress in its work on gender equality and the empowerment of women and girls, and on implementation of its Gender Action Plan (2014–2017). Programmatic work at the field level had advanced on all four of the targeted cross-sector gender priorities—ending child marriage; advancing girls' secondary education; promoting gender-responsive adolescent health; and addressing gender-based violence in emergencies—with three-fourths of UNICEF-supported country programmes adopting at least one targeted priority as a core part of their country programme. Progress in the area of child marriage in 2014 included greater focus, resources and national commitments to addressing the issue in over 40 countries. Increased attention to adolescent health and to gender issues in education beyond primary school enrolment, and increased concern with gender-based violence in the growing number of emergencies had also provided impetus to programming across multiple countries. The report covered the advancement of gender results within each of the seven outcome areas of the UNICEF Strategic Plan (2014–2017), and included updates on financial resources and expenditures using the Gender Action Plan (GAP) results matrix, indicators and performance benchmarks. UNICEF was investing in the required staffing, capacity and systems support for full GAP implementation, as well as adapting its institutional framework to align with the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women (un-swap), endorsed by the United Nations Chief Executives Board for Coordination in 2012 as a measure to increase accountability and oversight for confirming gender equality results across the UN system. In line with un-swap, UNICEF set a financial benchmark stipulating that by the end of 2017, 15 per cent of programme expenditures would be spent on advancing gender equality and the empowerment of girls and women.

Field visits

At its annual session in June [E/ICEF/2015/4/Rev.1], the Executive Board had before it the reports of the Executive Board field visits in 2015.

Members of the UNICEF Executive Bureau visited Bangkok and Malaysia (27 March–3 April) [UNICEF/2015/EB/3] to gain first-hand knowledge of the work of UNICEF in the East Asia and Pacific region and at the country level in Malaysia. The visit to

the East Asia and Pacific Regional Office in Bangkok contextualized the operational scope of the region, which included some of the fastest growing economies in the world, where one in four people were children and where UNICEF had 14 country offices covering 28 countries. The regional office supported resource mobilization, programme development and increasingly backstopped surge capacity for humanitarian crises. The visit to Malaysia was an opportunity to gain a deeper understanding of the UNICEF strategic relationship with the Government and other partners in the country, as well as the issues and challenges facing children and women in Malaysia in the context of a country transitioning from middle- to high-income status. The Bureau noted the importance of UNICEF support for the use of disaggregated data to inform and shape national policy and budgeting decisions that addressed child protection issues, such as violence against children and child marriage, and that contributed to the achievement of Malaysia's Vision 2020.

A UNICEF Executive Board delegation visited Madagascar (13–17 April) [UNICEF/2015/EB/4] to gain first-hand knowledge of the work of UNICEF at the country level and the impact of the UNICEF programme of cooperation with the Government of Madagascar since 2014, and to gain a better understanding the challenges facing children and women in the country. The visit comprised meetings and other activities in the capital, Antananarivo, and the eastern regions of Fenerive Est and Tamatave. The delegation noted that persistent poverty remained the main barrier to development in Madagascar. Limited financial and human resource capacity in the social sector, limited access to large parts of the country and harmful practices rooted in traditional beliefs were among the major bottlenecks to overcoming household vulnerability and expanding social service delivery. During the year, UNICEF Madagascar commenced a new country programme cycle that would extend from 1 March 2015 to December 2019. It was the first new country programme document signed with the Government since 2008, as the previous document—for 2008 to 2011—had been extended for three years due to the ongoing political crisis. That country programme had started in a development context, but had to be rapidly adapted to the crisis and transition environment; in particular, UNICEF had shifted its partnership strategy in order to deliver critical social services for children at a decentralized level. The development of the 2015–2019 country programme started with the elaboration of the Situation Analysis (SitAn) document, the UNICEF contribution to the MDG Survey and the development of the United Nations Development Assistance Framework (UNDAF) 2015–2019 in early 2014. The data found that Madagascar placed fourth worst in the world in stunting (due to chronic undernutrition), fourth worst in access to potable water and eighth worst in

access to sanitation. The SitAn and the MDG Survey also showed a clear decline in indicators in most sectors since the start of the political crisis. For the new country programme cycle, UNICEF priorities and strategies were guided by the SitAn; lessons learned from the past cycle; UNDAF outcomes; and the priorities of central, regional and local governments and non-governmental and other partners.

A delegation comprised of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP visited Jordan (24 April–2 May 2015) [DP/FPA/OPS-ICEF-UNW-WFP/2015/CRP.1] for a first-hand view of how those agencies were responding to the regional crisis and cooperating to support the resilience of host communities in Jordan through ongoing development programmes. With the conflict in Syria entering its fifth year in 2015, the country and the region faced significant humanitarian, environmental, security, political and developmental challenges. Jordan was hosting approximately 1.4 million Syrians, more than half of them children, of whom 18 per cent were under the age of five. The delegation visited Za'atari refugee camp and undertook site visits of various agency-specific and joint projects in Baqaa, East Amman, Zarqa, Mafraq and in Azraq refugee camp. The report contained observations and lessons learned from the field visit and made recommendations for action by the UN country team, which included strengthening coordination among UN agencies; increasing the number of fluent Arabic speakers among international staff to improve the efficiency of deliveries to refugees; broadening access to financing; strengthening child protection; addressing education challenges and the high rate of youth unemployment; and enhancing market-driven job opportunities and income-generating opportunities for Jordanians and Syrian refugees.

Programmes by sector

Expenses by sector. In 2015 [E/ICEF/2016/6/Add.1], UNICEF direct programme assistance in the seven outcome areas totalled \$4,768.4 million. The largest share of expenditure, \$1,278.6 million, went to health, followed by \$1,000.4 million to education; \$868.7 million to water, sanitation and hygiene; \$643.6 million to child protection; \$603.5 million to nutrition; \$266.4 million to social inclusion; and \$107.1 million to HIV/AIDS.

Health

In the area of health, UNICEF contributed to major global health initiatives, including the Partnership for Maternal, Newborn and Child Health Partners Forum; the International Health Partnership (IHP+); Gavi, the Vaccine Alliance; Every Mother, Every Newborn; the Global Fund to Fight AIDS, Tuberculosis and Malaria; and the Global Health

Data Collaborative. UNICEF also supported the development of the global health infrastructure that would guide its programming beyond 2015, such as the Global Financing Facility and the new strategy of the Secretary-General, Every Woman Every Child. At the country level, there was significant progress against outcome indicators, particularly regarding the increase in the percentage of births attended by skilled health personnel and of women with at least four antenatal care visits. The percentage of births attended by a skilled health personnel had risen from 29 per cent in 1990 to 52 per cent in 2015, and the percentage of women with at least four antenatal care visits had risen from 27 per cent in 1990 to 42 per cent in 2015. In humanitarian situations, more than 20 million children aged 6–59 months were vaccinated against measles during the year. To promote gender equality, 84 countries were supported to allocate budgets to reduce adolescent pregnancies. UNICEF fell short of targets in strengthening health systems, but the average rate of achievement for the health Strategic Plan outputs was 96 per cent against the 2015 milestones. Largely triggered by the Ebola response and protracted Level 3 crises, UNICEF would undertake a review and scale-up of capacity to address health emergencies.

HIV and AIDS

In 2015, UNICEF played a critical role in the development of the Joint United Nations Programme on HIV/AIDS (UNAIDS) 2016–2021 strategy, which emphasized narrowing equity gaps for children and adolescents. At the country level, notable progress was registered against key outcome indicators. The number of new HIV infections among children under the age of 15 had decreased from 520,000 annually in 2000 to 220,000 in 2014. Approximately 36,000 cases of HIV infection had been averted through scaled-up prevention of mother-to-child transmission services in 21 priority countries in 2014, and 62 per cent of pregnant women living with HIV were receiving lifelong treatment. In humanitarian situations, 59 per cent of targeted HIV-positive pregnant women were receiving continued treatment—a 5 per cent increase from 2014; and to foster gender equality, 13 out of 38 UNAIDS priority countries were supported to undertake a gender review of their HIV policy. Overall, the average rate of achievement for HIV/AIDS Strategic Plan outputs was 81 per cent against the 2015 milestones, but UNICEF fell short of targets in increasing comprehensive knowledge about HIV and AIDS among adolescents. The number of AIDS-related deaths among adolescents had tripled in the last 15 years, and over 60 per cent of new infections among those aged 15–19 had been among adolescent girls, primarily in sub-Saharan Africa. Lessons pointed to the need to scale up strategies, backed by expanded global commitment, to reach ad-

olescents who were in the second decade of treatment or being infected through unsafe behaviours. To address those challenges, UNICEF led “All In”, the global partnership to end AIDS among adolescents, which focused on 25 priority countries across seven regions with significant epidemics.

Water, sanitation and hygiene

At the regional and global levels, UNICEF pursued strategic partnerships with major global water, sanitation and hygiene (WASH) initiatives, including Sanitation and Water for All, to support countries in accelerating action towards the Sustainable Development Goals. At the country level, significant progress was registered against key outcome indicators, particularly in the improvement of access to drinking water and sanitation and the fight to end open defecation. During the year, more than 70 million people were reached with WASH interventions, including 45 million individuals in humanitarian situations; 38 out of 67 target countries were implementing a national strategy to eliminate open defecation; and 63 countries were implementing community-based handwashing behaviour-change programmes on a national scale, an increase from 53 in 2014. To support gender equality, in 2015, 29 countries had included menstrual hygiene management targets for WASH in school strategies, and at least half of the schools in 37 countries were equipped with sanitation facilities for girls. The average rate of achievement for WASH Strategic Plan outputs was 90 per cent against the 2015 milestones, despite the constraints posed by an unprecedented number of humanitarian crises. Lessons pointed to the importance of sustaining behavioural change through continuous community engagement and of strengthening the capacity of the local private sector to provide affordable services.

Nutrition

UNICEF played a leading role in the implementation of major global nutrition initiatives during the year, including Scaling Up Nutrition, which saw an increase in country membership from 48 in 2014 to 56 in 2015. At the country level, UNICEF helped treat 2.9 million cases of severe acute malnutrition throughout the year; some 20 countries achieved at least 90-per-cent household coverage of iodized-salt consumption; and 69 per cent of children aged 6–59 months were provided with two annual vitamin A supplementation doses in priority countries in 2014. The number of stunted children under the age of five declined from 169 million in 2010 to 159 million in 2014, but inequalities in stunting rates and other forms of malnutrition persisted, and nearly one in four children were stunted. Thirty-two countries were on track to meet the global World Health Assembly target on exclusive breastfeeding, and 25 countries

supported the provision of infant and young child feeding counselling services to over 70 per cent of their communities. In humanitarian situations, approximately 1.4 million children between 6 and 59 months of age who were admitted with severe acute malnutrition were discharged following recovery. In support of gender equality, 21 countries were supported to undertake a gender review of their nutrition policy. Despite being constrained by the unprecedented number of humanitarian crises, the average rate of achievement for nutrition Strategic Plan outputs was 99 per cent against the 2015 milestones. Lessons included the need to strengthen national delivery systems for vitamin A supplementation and other life-saving interventions; increase global severe acute malnutrition treatment coverage and recovery rates, especially in South Asia; and strengthen nutrition information systems.

Education

At the regional and global levels, UNICEF maintained its leadership role in major international education initiatives including the Global Partnership for Education (GPE), the United Nations Girls' Education Initiative (UNGEI) and Educate a Child. Building upon lessons from the No Lost Generation initiative, UNICEF worked with a number of partners to champion the cause of education in emergencies and protracted crises and support the development of a common platform and financing facility. At the country level, 77 per cent of children from the poorest quintile attended primary school in 2015 compared with 73 per cent in 2013, and the percentage of countries with improved learning outcomes increased from 63 per cent to 76 per cent. Fifty-one per cent of countries had well-functioning national learning assessment systems in 2015 compared with 42 per cent in 2013; more than 43,000 kits were provided to under-resourced early childhood development centres, which benefited an estimated 2.2 million young children; 43 per cent of countries were implementing national policies on inclusive education; 31.2 million children were supported with learning materials; and approximately 96,000 school communities were trained in school management, school health or inclusive education. During the year, more than 7.5 million children in humanitarian situations were reached with formal or non-formal education, and the proportion of countries with education-sector plans that included risk assessment and management increased from 19 per cent in 2013 to 32 per cent in 2015. To promote gender equality, UNICEF, UNGEI and GPE developed guidelines for gender-responsive sector planning. Overall, the average achievement rate in education was 94 per cent against the 2015 milestones, yet more than 124 million children of primary and lower secondary school age remained out of school worldwide.

Child protection

At the regional and global levels, UNICEF pursued strategic partnerships with the Special Representatives of the Secretary-General and the unfpa-unicef Global Programme to Accelerate Action to End Child Marriage, the unfpa-unicef Joint Programme on Female Genital Mutilation/Cutting and the Global Partnership to End Violence Against Children. At the country level, child protection progress included the first-ever adoption by the General Assembly of a substantive resolution on ending child, early and forced marriage [YUN 2014, p. 877]. UNICEF provided second-chance education, psychosocial or child protection interventions to more than 5.7 million children involved in child labour in 30 countries, a 27 per cent increase from 2014; and, as a result of unicef-supported programmes, 9.7 million births were registered across 54 countries in 2015. A number of countries adopted legislation prohibiting the corporal punishment of children in various settings, including the home (48 countries); alternative-care and day-care settings (55 countries); schools (127 countries); penal institutions (136 countries); and as a sentence for a crime (162 countries). Approximately 3.1 million children received psychosocial support in emergency and non-emergency situations. After achieving full compliance on ending the recruitment of children by government forces, Chad was delisted from the annual report of the Secretary-General on children and armed conflict, and 11 countries with at least a 25-per-cent prevalence of child marriage had national plans or strategies to end that practice, compared with two in 2014. Overall, the average rate of achievement in child protection was 100 per cent against the 2015 milestones, but UNICEF fell short of targets in reunification with families or caregivers and the provision of alternative care to children in humanitarian situations. Lessons from the development of a global programme to end child marriage (in partnership with UNFPA) were being applied to the development of a global multisectoral programme and results framework to address gender-based violence in emergencies.

Social inclusion

In 2015, UNICEF continued to co-chair the global coalition of 20 academic, international and non-governmental organization (NGO) partners on child poverty, which advocated for the inclusion of child poverty in the Sustainable Development Goals. UNICEF also continued to strategically engage with key partners through its participation in the Social Protection Inter-Agency Cooperation Board. Progress at the country level included real increases in per capita social spending by 63 per cent of countries with available data in 2015 and the 196 States parties to the Convention on the Rights of the Child. In 2015, 132 countries reported a functioning national

social protection system, up from 124 in 2014; and 75 countries were using child poverty data in policy discussions. In humanitarian situations, 35 countries had programming for humanitarian action that supported the development of sustainable social-protection systems. Overall, the average rate of achievement for social inclusion Strategic Plan outputs reached 108 per cent against the 2015 milestones, but gaps remained. Only 19 countries reported having strong national capacity to develop, implement and finance social protection systems, and lessons included the need to further integrate humanitarian action and social protection programming.

Humanitarian action

Significant results were achieved for children in humanitarian situations during the year, with UNICEF providing 94 per cent of the dedicated cluster coordinator positions in the WASH, nutrition and education sectors and the child protection subcluster. UNICEF responded to 310 humanitarian situations in 102 countries, a 5 per cent increase over 2014, including six Level 3 crises, five of which were ongoing from 2014, among them the Ebola outbreak in West Africa and the continuing conflicts in the Central African Republic, Iraq, South Sudan and Syria. The emergency in Yemen was declared a Level 3 crisis in 2015. UNICEF and partners supported more than 1.2 million households with behaviour-change messages on the Ebola epidemic, and following the 2015 earthquakes in Nepal (see p. 000), cash transfers were provided to 400,000 of the most vulnerable people using the Government's social assistance programmes. In South Sudan, UNICEF provided more than half a million people with access to safe water and helped to secure the release of 1,755 children from armed groups. UNICEF responded to the conflict in Syria by focusing on the continuation of education services, with learning materials provided for 1 million children and non-formal education provided to 465,000 children in 2015. Children made up one quarter of the 1 million refugees and migrants entering Europe during the year from Syria and conflict zones in the Middle East and elsewhere. UNICEF enabled more than 40,000 of these children to access child-friendly spaces offering play, rest and counselling services in Croatia, Serbia and the former Yugoslav Republic of Macedonia. Amid funding gaps in the Sahel in 2015, the UNICEF Emergency Programme Fund was instrumental in maintaining the nutrition supply line, which allowed the treatment of more than 84,000 severely malnourished children to continue into 2016.

Organizational matters

Evaluation system

At its annual session in June, the Executive Board had before it an annual report [E/ICEF/2015/10] on the UNICEF evaluation function and progress in im-

plementing the revised evaluation policy [YUN 2013, p. 1145], submitted in accordance with relevant Board decisions [YUN 2014, p. 1315]. The report considered the governance of the function, outlined UNICEF efforts to promote evaluation coherence within the UN system and reported on the performance and results of the function across UNICEF. It also covered actions taken in response to decisions of the Board and reviewed the utilization of evaluation evidence in UNICEF. The report noted the importance of strengthening national evaluation, particularly in light of General Assembly resolution 69/237 [YUN 2014, p. 1036] and in the context of preparations for the SDGs and the new global development framework. Moving forward, national development policies needed to be supported by nationally led evaluation processes; global partnerships and alliances needed to find ways of incorporating evaluation insights and evidence into their processes for governance, learning and improvement; and UNICEF and other UN entities needed to draw on lessons from their experience with evaluation. The Board also had before it a report [E/ICEF/2015/EB/1] containing the management perspective on the annual report of the evaluation function, which noted that UNICEF management was committed to having an effective and efficient evaluation function, particularly in light of the key role that evaluation played in supporting organizational learning, accountability, transparency and overall performance and results-based management.

On 18 June [E/2015/34/Rev.1 (dec. 2015/10)], the Board took note of the reports on the evaluation function and the management perspective. The Board noted its concern that the implementation of the plan for global thematic evaluations, 2014–2017 [YUN 2014, p. 1315] was behind schedule and requested UNICEF to revise the plan for global thematic evaluations, taking into account emerging priorities, and to present it to the Board at its first regular session in 2016. The Executive Board further urged UNICEF to accelerate progress towards achieving the target of allocating a minimum of one per cent of its overall programme expenditures to evaluation, in accordance with the revised evaluation policy, and requested UNICEF, in preparing the midterm review of the Strategic Plan, 2014–2017, to make full use of the evidence and lessons as presented in recent evaluation reports. The Board also called on UNICEF to invite the United Nations Evaluation Group to arrange for a peer review of the UNICEF evaluation function as proposed in the revised evaluation policy, to be initiated in 2016.

Ethics Office

In April [E/ICEF/2015/9], pursuant to Executive Board decisions 2010/18 [YUN 2010, p. 1190] and 2014/12 [YUN 2014, p. 1315], the UNICEF Ethics Office submitted its sixth annual report covering its activities in 2014. The report provided information on the Office's mandated

areas of work: standard setting and policy support; training, education and outreach; advice and guidance; the Financial Disclosure Programme; protection of staff against retaliation; and participation in the Ethics Panel of the United Nations and Ethics Network for Multilateral Organizations. During 2014, the Office focused on increasing staff awareness of the ethics of international civil service; enhancing understanding of how to avoid or mitigate conflicts of interest; and promoting a “speak up” culture in UNICEF. The main means towards achieving these goals were through the Financial Disclosure Programme; administering confidential advice to staff members as well as to office managers; providing training and support materials at the country level; including ethical considerations in the development of policy and guidelines; and sharing experience within the UN system. The Ethics Office received 261 requests for its services in 2014, compared to 271 in 2013 and 221 in 2012. Forty-seven per cent (122) of those requests concerned services provided under the advisory and guidance functions of the Office, most of which came from staff members in relation to conflicts of interests, such as in cases of outside activities, gifts, family relations and post-employment, but they also came from managers who sought advice on how to address ethical dilemmas at UNICEF vis-à-vis outside entities or as managers responding to staff requests and questions. Other requests to the Ethics Office pertained to ethics training services (43), advice on standards-setting and policy input (20), alleged wrongdoing (14) and UN ethics activity coherence (11). The number of staff who participated in the Financial Disclosure Programme increased from 2,498 in 2013 to 2,594 in 2014 and included staff members at the director and representative levels.

JIU reports

In June, the Executive Board had before it a report [E/ICEF/2015/6] summarizing the response of UNICEF to recommendations contained in six reports and one note of the Joint Inspection Unit (JIU) issued from September 2013 through December 2014. The report noted that UNICEF had continued to work with JIU on the various reviews conducted under its auspices and to follow up on the recommendations contained in the JIU reports. That interaction had increased the relevance of the reports, improved implementation of the recommendations and enhanced transparency.

The Executive Board took note of the report at its annual session in June.

Finances

In 2015, UNICEF revenue totalled \$5,010 million, a 3 per cent decrease from 2014. Income was derived mainly from Governments, which contributed \$3,023 million, and from the private sector and NGOs, which contributed \$1,457 million. The balance came from

inter-organizational arrangements, with contributions of \$432 million, and other sources, with contributions of \$97 million.

UNICEF expenditure amounted to \$5,112 million. Expenditure on development, including programme and development effectiveness totalled \$4,675 million. The balance included expenditure on management (\$312 million); other costs, including private fundraising and partnerships (\$97 million); special purpose expenditures, including capital investment (\$22 million); and UN development coordination (\$6 million).

Budget appropriation

In 2015 [E/2015/34/Rev.1], the Executive Board considered UNICEF programme cooperation at the country level (see p. 000) and approved the proposed aggregate indicative budgets, including both regular and other resources, for 26 countries in total.

At its first regular session in February, the Board had before it two country programme documents for approval. On 5 February [dec. 2015/2], it approved the budgets for those programmes, amounting to the following totals of regular and other resources, respectively, by region: Eastern and Southern Africa: \$56,815,000 and \$141,000,000; and West and Central Africa: \$75,345,000 and \$253,065,000.

At its annual session in June, the Board had before it four country programme documents for approval. On 17 June [dec. 2015/8], it approved the budgets for those programmes, amounting to the following totals of regular and other resources, respectively, by region: Central and Eastern Europe: \$9,055,000 and \$14,000,000; and Eastern and Southern Africa: \$143,284,000 and \$770,865,000.

At its second regular session in September, the Board had before it 20 country programme documents for approval. On 9 September [dec. 2015/12], it approved the budgets for those programmes, amounting to the following totals of regular and other resources, respectively, by region: Central and Eastern Europe: \$59,480,000 and \$152,929,000; East Asia and the Pacific: \$85,733,000 and \$301,097,000; Eastern and Southern Africa: \$48,935,000 and \$209,700,000; Latin America and the Caribbean: \$12,932,500 and \$68,000,000; Middle East and North Africa: \$5,928,000 and \$8,026,000; South Asia: \$4,250,000 and \$5,023,460; and West and Central Africa: \$12,855,000 and \$64,000,000.

Resource mobilization

In 2015, UNICEF continued to collaborate with the public and private sectors to mobilize resources. A total of 135 Governments contributed to UNICEF resources during the year. Total public sector contributions—from Governments, intergovernmental organizations and inter-organizational arrangements—amounted

to \$3,455 million and were 29 per cent more than planned but 6 per cent lower than in 2014. Private sector contributions, mainly comprising resources from UNICEF National Committees, individual donors, NGOs and foundations, amounted to \$1,457 million and were 12 per cent higher than planned and 4 per cent higher than in 2014. Revenue for humanitarian assistance or other resources (emergency), at \$1,780 million in 2015, was more than twice the planned amount and 13 per cent higher than in 2014, due primarily to funding received for support to Syrian refugees and Ebola response, as well as to Iraq, Nepal, South Sudan, Syria and Yemen.

Private Fundraising and Partnerships

At its first regular session in February, the Executive Board had before it a report on the 2015 Private Fundraising and Partnerships (PFP) workplan and proposed budget [E/ICEF/2015/AB/L.1], which stated that total private sector revenue for the year would reach a projected \$1,252.5 million, comprised of \$650.5 million in regular resources and \$602 million in other resources. The planned expenses for 2015, funded from resources allocated to management, development effectiveness and special purpose activities, would amount to \$132.1 million.

On 5 February [E/2015/34/Rev.1 (dec. 2015/6)], the Executive Board approved budgeted expenditures of \$111.3 million, and authorized UNICEF to redeploy resources between the various budget lines up to a maximum of 10 per cent of the amounts approved, and, when necessary, to spend an additional amount between Board sessions, up to the amount caused by currency fluctuations. The Board also approved the allocation of investments funds, which amounted to \$60 million for 2015, and an interim one-month allocation for January 2016 of \$13.21 million, to be absorbed in the annual PFP budget for 2016.

In September, the Executive Board considered a report [E/ICEF/2015/AB/L.5] on UNICEF private fundraising. According to the report, total private sector revenue for 2014 from the fundraising and sales activities of 35 National Committees and 56 country offices was \$1.28 billion, which was \$124 million (11 per cent) higher than the budgeted amount of \$1.16 billion. After deducting PFP expenses totalling \$111 million and the cost of sales for cards and products of \$20 million, the net private sector surplus was \$1.15 billion, which was \$139 million (14 per cent) more than the total planned target of \$1.01 billion, and \$19 million (2 per cent) more than the \$1.13 billion generated in 2013.

Audits

In an annual report [E/ICEF/2015/AB/L.2] to the Executive Board, the Office of Internal Audit and Investigations (OIAI) provided information on its

internal audit activities in 2014. OIAI completed 39 internal audit reports in 2014, 9 audit reports were in draft form and 6 more were in the fieldwork or planning phase. The 39 audits included 33 country office audits, 2 regional office audits, 2 headquarters audits and 2 inter-agency audits. The reports issued contained a total of 525 actions, of which 127 (24 per cent) were rated as high priority and 398 (76 per cent) as medium priority. In 2014, the three most significant risk areas identified for continuing management action included results-based management and reporting, governance and accountability, and supply and logistics. These areas accounted for 72 per cent of all agreed actions. At the end of 2014, there were 20 outstanding recommendations older than 18 months, 2 related to country offices and 18 to headquarters and thematic areas. OIAI also managed 124 investigations in 2014, including 45 cases carried over from 2013 and 79 cases involving allegations received in 2014. At the end of 2014, 34 of the 45 cases carried over from 2013 and 38 of the new cases received in 2014 had been closed.

In June [E/ICEF/2015/AB/L.3], the Executive Board had before it the UNICEF management response to the annual report of OIAI for 2014, which contained management actions and plans to address the overall findings; recommendations of country-office audits; recommendations regarding headquarters and thematic areas, regional offices, joint audits and advisory services; findings from investigations; and concluding observations in the 2014 annual report of the UNICEF Audit Advisory Committee.

On 18 June [E/2015/34/Rev.1 (dec. 2015/11)], the Executive Board took note of the OIAI 2014 annual report (E/ICEF/2015/AB/L.2), the UNICEF management response to that annual report (E/ICEF/2015/AB/L.3) and the UNICEF Audit Advisory Committee 2014 annual report. The Board requested that OIAI include in future annual reports an opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the organization's framework of governance, risk management and control; a concise summary of work and the criteria that support that opinion; a statement of conformance with the internal audit standards to which UNICEF adheres; and a view on whether the resourcing of the function was appropriate, sufficient and effectively deployed to achieve the desired internal audit coverage.

Financial report and audited financial statements

In its financial report and audited financial statements [A/70/5/Add.3] on UNICEF for the year ended 31 December 2014, the Board of Auditors noted that the overall financial position of UNICEF was sound. With total revenue of \$5.17 billion—an increase from \$4.85 billion in 2013—and expenses and losses of \$4.60 billion during 2014, the financial

statements depicted a net surplus of \$0.57 billion. The main sources of revenue in 2014 continued to be voluntary contributions from Governments, private organizations and individuals (98 per cent), while the remaining revenue (2 per cent) had been generated from the sale of greetings cards and products (\$43 million), interest (\$30 million), procurement services for partners (\$46 million) and miscellaneous activities (\$18 million). Total expenses increased by \$469 million, to a total of \$4.56 billion in 2014. The major categories of expenses included cash assistance (\$1.51 billion), transfer of programme supplies (\$851 million) and employee benefit expenses (\$1.13 billion). The remaining expenses were concentrated in three categories: programme-related professional and expert services (\$306 million); travel-related expenses for both programme activities and administrative activities (\$145 million); and distribution costs for programme supplies (\$115 million). At the end of 2014, UNICEF total assets were valued at \$8.76 billion.

Cash and investments of \$4.43 billion constituted a significant portion of the assets. The total budget utilized in 2014 was \$4.87 billion, 89 per cent of final budget.

During the period under review, UNICEF continued to address the concerns raised by the Board of Auditors in its previous reports, but there had been a decrease in the rate of implementation of previous Board recommendations from 73 per cent in 2012 to 42 per cent in 2013, which pointed to the need for more concerted efforts to improve the financial management and overall governance structures of UNICEF. Of the 24 outstanding recommendations from the Board of Auditors reports for the years 2012 and 2013, 10 recommendations (42 per cent) had been fully implemented, 11 recommendations (46 per cent) were under implementation, 1 recommendation (4 per cent) had not been implemented and 2 recommendations (8 per cent) were overtaken by events.