

21 July 2010

## Report on regular resources used to cover overexpenditures for completed projects funded from other resources (up to 31 December 2008)

1. The Executive Board, in its decision 1988/11, established the following policy on expenditures in excess of commitments:

The financial implementation of supplementary-funded programmes [programmes funded from other resources] should remain within the funded amounts. However, during the implementation, because of exchange rate fluctuations or other price increases that are out of UNICEF control, the resource needs may exceed those of the original project budget. In such cases, the donor(s) will be approached for additional support. If the additional support is not forthcoming, the project will be phased out and any overexpenditure will be allocated from general resources [regular resources]. The secretariat will report each case to the Executive Board specifying the amount in United States dollars, the assisted country to which it relates, and the explanation of the overexpenditures.

2. The table below indicates the regular resources used to cover expenditures in excess of commitments for completed projects funded from other resources. The other resources contributions for these projects expired as of 31 December 2008. The total amount of regular resources used was \$663,504 for 44 projects.

**Table 3. Regular resources allocated to cover expenditures in excess of commitments for completed projects funded from other resources (up to 31 December 2008)**

<b>Country of assistance/programme/ headquarters office or division</b>	<b>Overexpenditures</b> <i>(In United States dollars)</i>
Afghanistan	50 807
Algeria	4 877
Angola	7 739
Argentina	13 176
Bosnia and Herzegovina	6 800
Cambodia	100
Chad	1 922
Côte d'Ivoire	201 852
Democratic Republic of the Congo	30 164

Djibouti	2 804
Guinea	8 274
India	11 502
Kazakhstan	42 526
Kenya	34 407
Liberia	14 357
Myanmar	5 314
Namibia	4 581
Nepal	22 850
Nigeria	29 548
Occupied Palestinian Territory	23 343
Russian Federation	6 546
Sierra Leone	1 984
Somalia	6 819
Sudan	27 468
Tajikistan	2 921
Togo	28 960
Turkey	50 019
Uzbekistan	12 342
UNICEF Office of Emergency Programmes	6 651
UNICEF Programme Division	2 851

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<b>Total</b>	<b>663 504</b>
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3. Tables 1 and 2 below show expenditures exceeding commitments – by resource type and cause – compared across the years from 2007 to 2010. The tables show a downward trend in such expenditures over the time period.

**Table 1. Expenditures in excess of commitments – by resource type, 2007-2010**  
(In millions of United States dollars)

	2007	2008	2009	2010
Other resources – regular	2.8	5.4	2.3	0.4
Other resources – emergency	4.3	0.5	1.5	0.3
<b>Total</b>	<b>7.1</b>	<b>5.9</b>	<b>3.8</b>	<b>0.7</b>

**Table 2. Expenditures in excess of commitments –by cause, 2007-2010**  
*(In millions of United States dollars)*

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Contributions – reduced, cancelled or decreased in value due to exchange rate fluctuations	4.4	5.7	2.8	0.6
Other	2.7	0.2	1.0	0.1
<b>Total</b>	<b>7.1</b>	<b>5.9</b>	<b>3.8</b>	<b>0.7</b>

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