

2008/2. Biennial support budget for 2008-2009

The Executive Board,

1. *Takes note* of the functions, management results, indicators and resource requirements in the report on the biennial support budget as contained in document E/ICEF/2008/AB/L.1;
2. *Approves* gross resources in the amount of \$912.8 million representing the total biennial support budget for 2008-2009 and *notes* that the income estimates of \$223 million shall be used to offset the gross appropriation, resulting in estimated “net” appropriation of \$689.8 million;
3. *Resolves* that the appropriated amount be used to achieve the results specified in the functions as presented in document E/ICEF/2008/AB/L.1;
4. *Requests* UNICEF to exercise utmost restraint in implementing its proposal for upward reclassifications, with clear justifications in line with International Civil Service Commission standards;
5. *Requests* the Executive Director to include in future budget submissions an annex on budget estimates by cost category for major objects of expenditure, with information on cost efficiencies achieved against targets and indicators therein, and to report on the estimates and efficiency targets in the annual financial reporting;
6. *Notes* the progressive decrease of biennial support budget as a proportion of resources and encourages UNICEF to continue to exercise scrutiny of management costs so as to ensure an even higher allocation of funds for programmes, and further encourages UNICEF to continue its efforts to bring greater efficiency to its operations;
7. *Requests* the Executive Director, taking into account the views of Member States and in close cooperation with other UN funds and programmes, to continue to harmonise and improve the methodology of results-based budgeting, and requests a briefing, at the second regular session of 2008, on steps taken and progress achieved on budget-related issues, including issues related to indicators, targets and cost classifications of items in results-based budgets;
8. *Reaffirms* decision 2006/7 on UNICEF Cost Recovery and *requests* the Executive Director to take all necessary measures to ensure that regular resources do not subsidize projects funded by other resources;
9. *Approves* the amount of \$26.2 million from regular resources for covering the United Nations mandated centrally-shared security costs;
10. *Requests* the Executive Director to present the 2010-2011 biennial support budget for Executive Board approval at the second regular session of 2009.

*First regular session
1 February 2008*