



12 January 2017

Overview of UNICEF Financial Management: Orientation Session for Executive Board Members

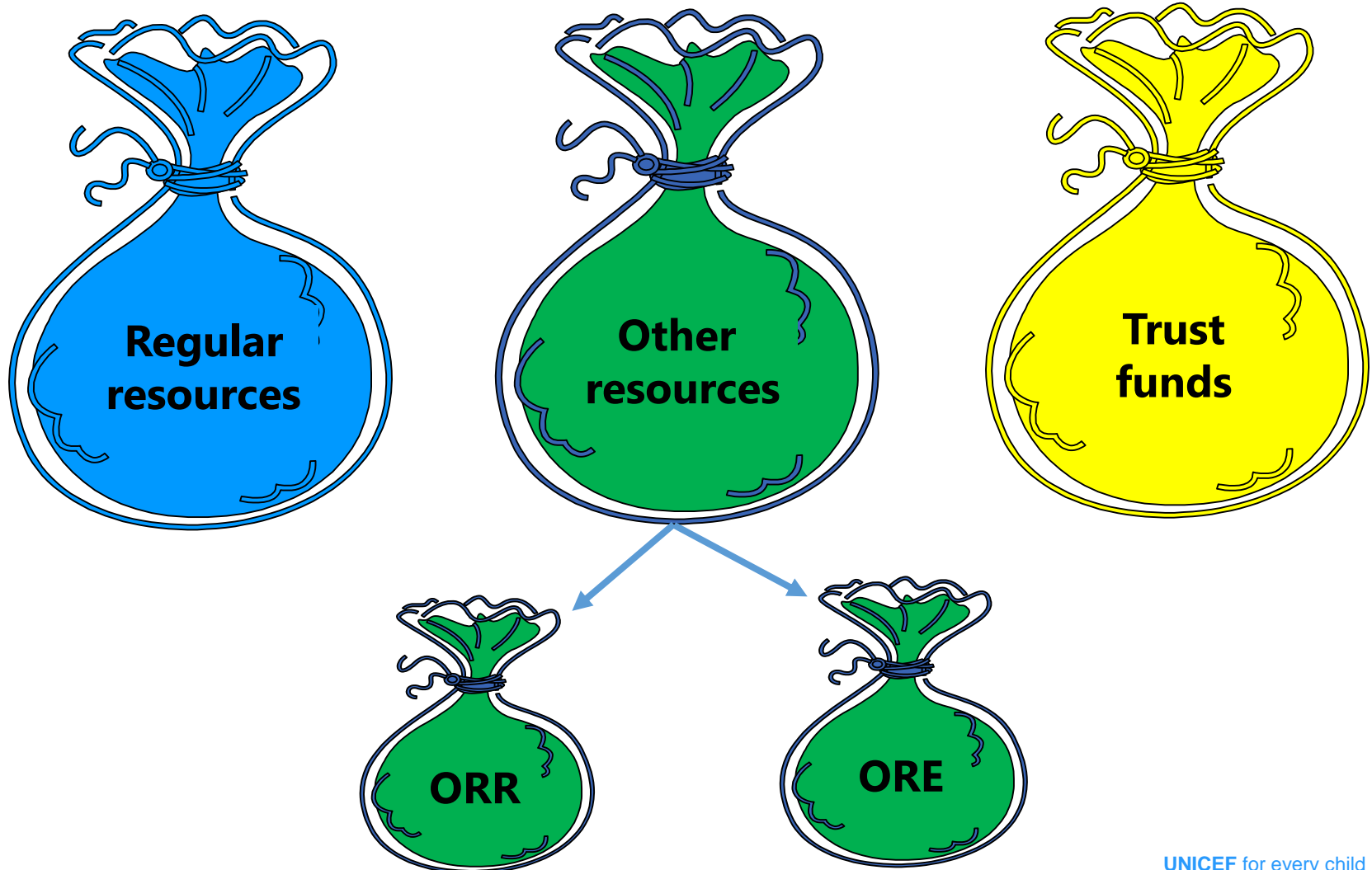
unicef  | for every child

OBJECTIVE

- How UNICEF finance its activities
- How the Executive Board exercise its financial oversight responsibilities



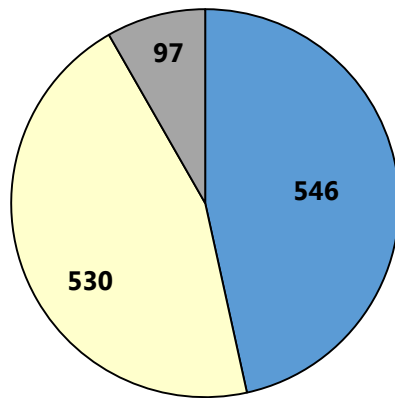
Three Types of Financial Resources



Sources of Financial Resources

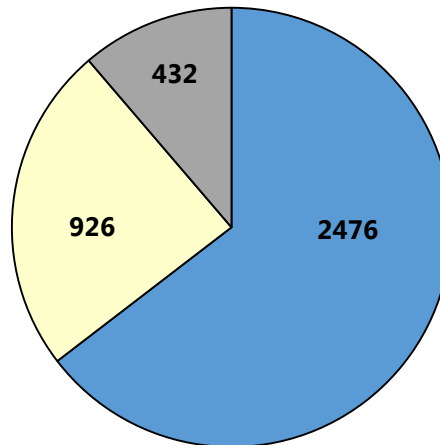
Total resources in 2015: \$6,983 million

Regular Resources
\$1,174 million



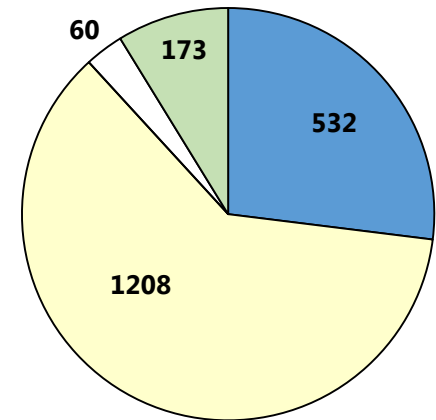
■ Government
■ Private Sector
■ Other

Other Resources
\$3,836 million



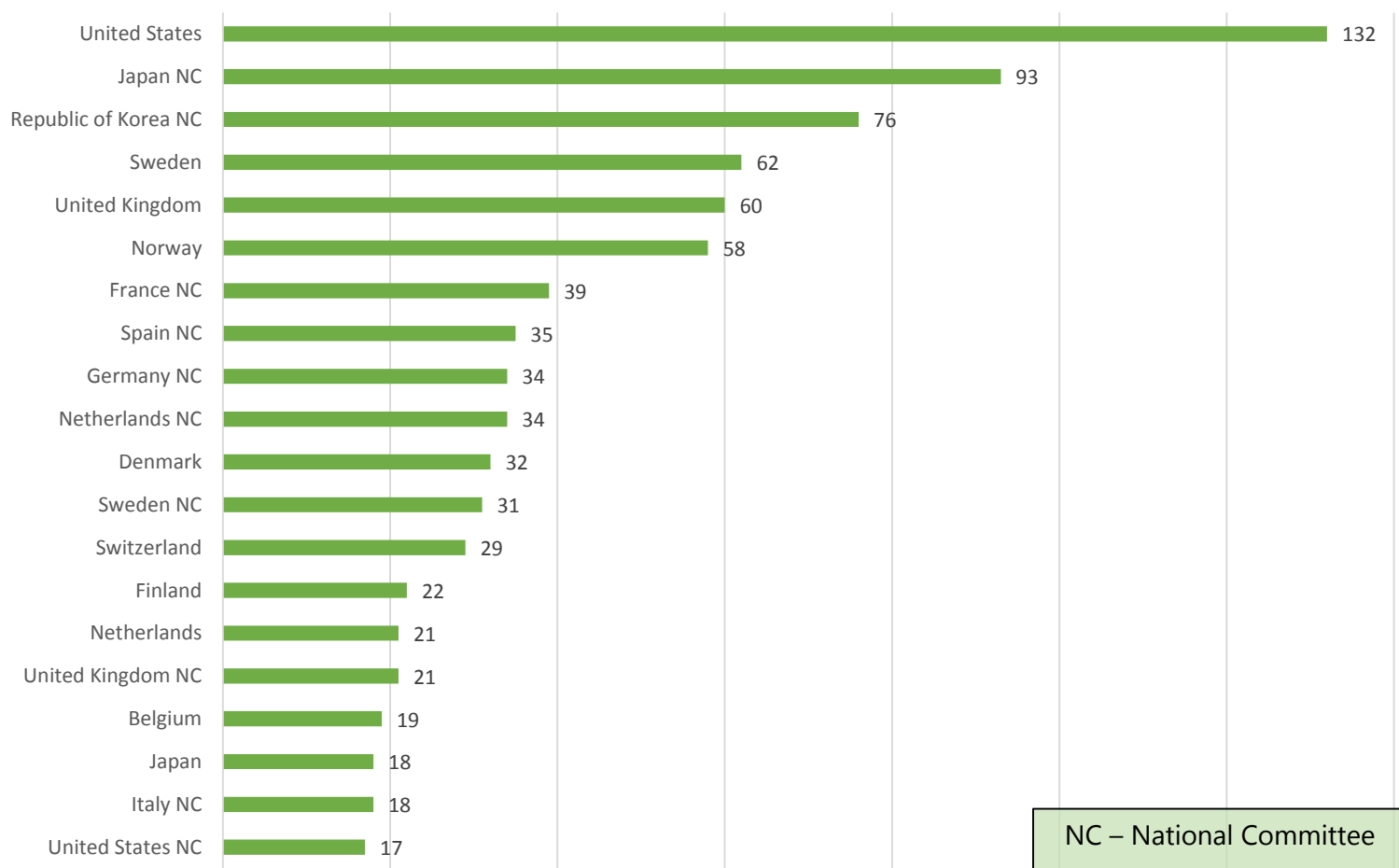
■ Government
■ Private Sector
■ Inter-org. arrangements

Trust Funds
\$1,973 million

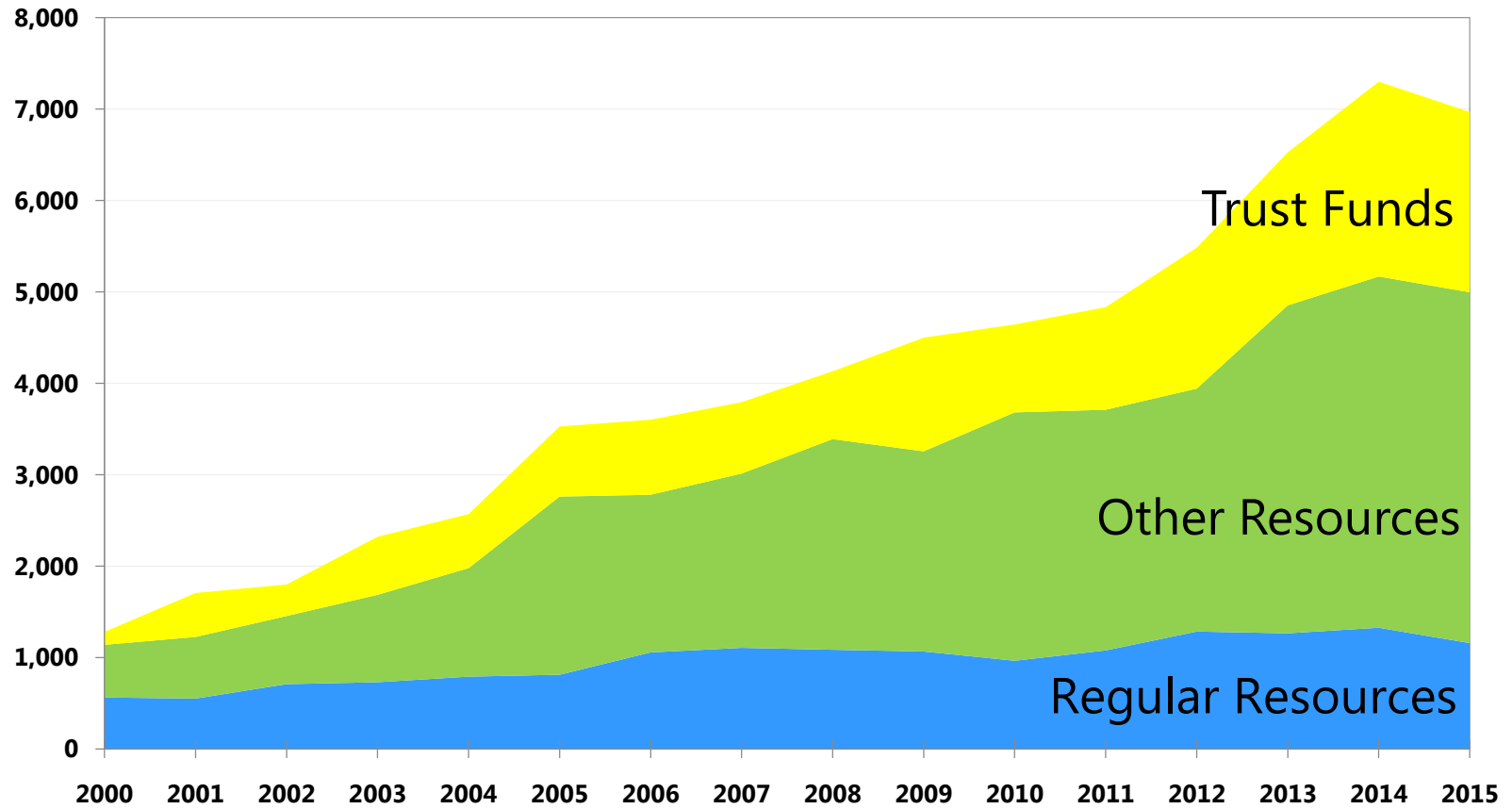


■ Government
■ Private sector
□ Inter-org. arrangements
■ Other

Top 20 Public and Private Donors to Regular Resources, 2015 (\$ millions)



Total Financial Resources 2000 – 2015 (\$ millions)



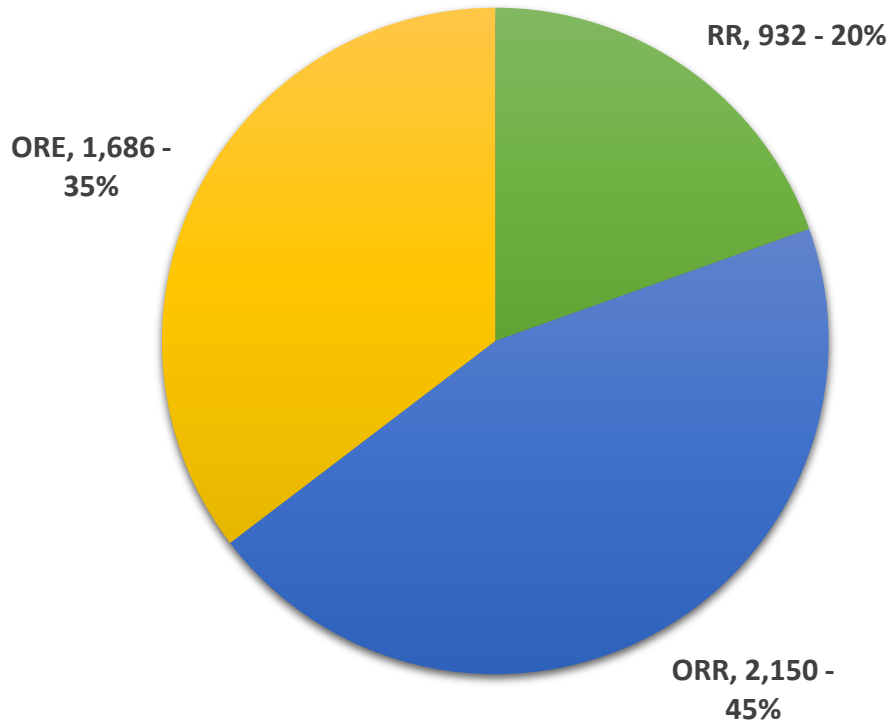
Source: UNICEF financial statements

Integrated Budget

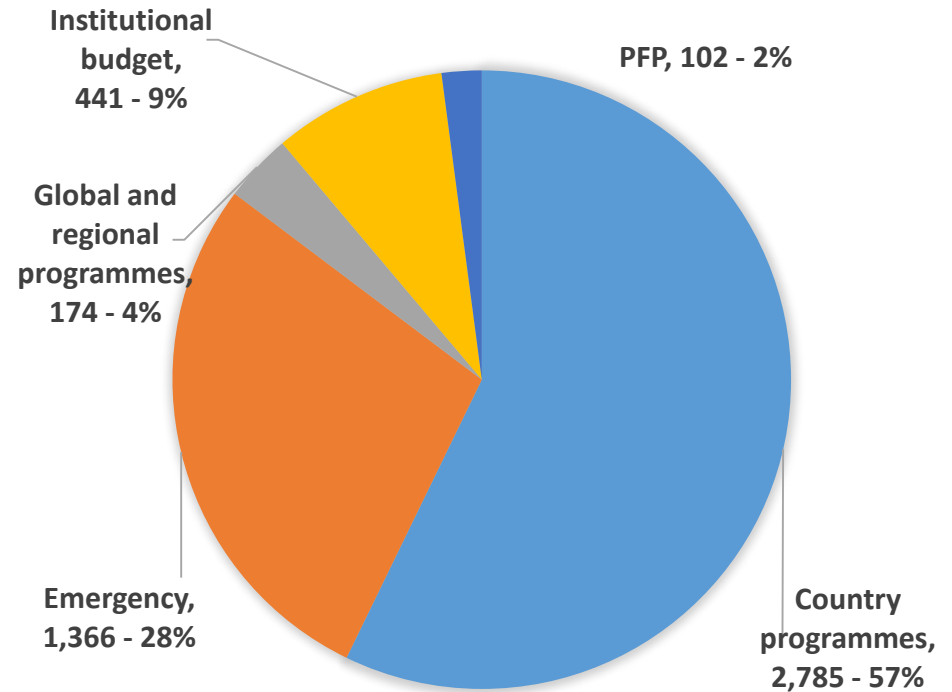
- Budget categories
 - Programme →
 - Country
 - Global and regional
 - Institutional →
 - Development effectiveness
 - Management
 - Capital investment
 - PFP
- Programme RR allocations
 - RR allocated according to formula based on three core criteria :
 - Gross National Income (GNI) per capita
 - Under-five mortality rate
 - Child Population
 - Minimum allocation

Fund Utilization in 2015

EXPENDITURE BY RESOURCE TYPE



EXPENDITURE BY COST CLASSIFICATION



Oversight by Executive Board

	First Session	Annual Session	Second Session
Strategic Plan with Integrated Budget			✓ Every 4 years
Mid term review		✓ 3 rd year of the SP	
Updated Financial Estimates			✓ Annual
Country Programme Documents	✓	✓	✓
Audited Financial Statements	✓ 14 months following year end		
PFP Budget	✓		
PFP Financial Report		✓	

THANK YOU

Questions & Answers