

Road map to an integrated budget:
cost classification and results-based budgeting
Joint informal note

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Financial report and audited financial statements
For the biennium ended 31 December 2009
and
Report of the Board of Auditors

2011 first regular session of the UNICEF Executive Board
February 9, 2011

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Road Map to an Integrated Budget

Sept 2013 Integrated Budget 2014 - xx

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Feb 9 2011 EB 1st Regular Session : Mock-up/RBB

Feb 2, 2011 Joint Informal Briefing : Mock-up/RBB

Dec 3 2010 Joint Informal Briefing: RBB/Cost Classification

Sep 2010 EB formal review of Joint Report (Decision 2010/20)

Aug 2010 Second informal briefing on Cost Classification & RBB

July 2010 Joint report : Cost Classification & RBB.

June 2010 First informal briefing on Cost Classification & RBB

Jan 2010 Road Map to an Integrated Budget presented to EBs

September 2009/Jan 2010 Executive Boards decisions

Approved Cost Classification Categories (effective 2012-2013)

EB Decision 2010/20, Sept 2010

- a. Development Activities
 - i. Programmes
 - ii. Development effectiveness

- b. United Nations development coordination

- c. Management
 - i. Recurring
 - ii. Non-recurring

- d. Special purpose
 - i. Capital investment
 - ii. Services for other United Nations organizations

Table 1. Resource Plan

Table 1. Resource Plan
(in millions of United States dollars)

	2010-2011				2012-2013			
	Regular resources	Other Resources	Total resources	%	Regular resources	Other Resources	Total resources	%
1. Resources available								
Opening balance								
Income								
Contributions								
Other income								
Total available					-	-		
2. Use of resources								
A. Development activities								
A.1 Programmes								
A.2 Development effectiveness								
Subtotal development activities (A.1 + A.2)					-	-		
B. United Nations development coordination activities								
C. Management activities								
C.1 Recurring								
C.2 Non-recurring								
Subtotal management activities (C.1 + C.2)					-	-		
D. Special purpose activities								
D.1 Capital investments								
D.2 Services to United Nations organizations								
Subtotal special purpose activities (D.1 + D.2)								
Total use of resources (A+B+C+D)								
3. Balance of resources								

Table 2. Results and Resources Framework

Development Effectiveness resources

Strategic Plan (SP) Output	Indicator of performance	Baseline	Target	Agency-specific functional clusters	2012-2013 Indicative resources	
					RR	OR
SP Output(s)					\$	\$
					\$	\$
Total Dev. Effectiveness Resources					\$	\$

Management Resources

Recurrent Costs						
SP Output	Indicator of performance	Baseline	Target	Harmonized functional clusters	2012-2013 Indicative resources	
					RR	OR
SP Output(s)				Leadership and corporate direction	\$	\$
				Field/Country offices oversight, management and operations support	\$	\$
SP Output(s)				Corporate Human Resources management	\$	\$
				Corporate external relationships and partnerships, communications and resource mobilization	\$	\$
SP Output(s)				Corporate financial, information and communication technology, and administrative management	\$	\$
				Staff and premises security	\$	\$
SP Output(s)				Corporate oversight and assurance (internal audit, investigations and corporate evaluations)	\$	\$
Total Management Recurrent Resources					\$	\$
Non-Recurrent Costs						
SP Output	Indicator of performance	Baseline	Target	Agency-specific functional clusters	2012-2013 Indicative resources	
					RR	OR
SP Output(s)					\$	\$
					\$	\$
Total Management Non-Recurrent Resources					\$	\$

Special Purpose Resources

SP Output	Indicator of performance	Baseline	Target	Agency-specific functional clusters	2012-2013 Indicative resources	
					RR	OR
SP Output(s)					\$	\$
					\$	\$
Total Special Purpose Resources					\$	\$

United Nations Development Coordination Resources

SP Output	Indicator of performance	Baseline	Target	Agency-specific functional clusters	2012-2013 Indicative resources	
					RR	OR
SP Output(s)					\$	\$
					\$	\$
Total UN Development Coordination Resources					\$	\$

Results and Resources Framework 2012-2013

Management resources

Recurrent costs						
SP Output	Indicator of performance	Baseline	Target	Harmonized Functional Clusters	2012-2013 Indicative resources	
					RR	OR
<i>SP Output</i>				Leadership and corporate direction	\$	\$
				Corporate oversight and assurance (internal audit, investigations and corporate evaluations)	\$	\$
<i>SP Output</i>				Corporate financial, information & communication technology and administrative management	\$	\$
				Corporate human resources management	\$	\$
				Corporate external relations and partnerships, communication and resource mobilization	\$	\$
<i>SP Output</i>				Staff and premises security	\$	\$
				Field/country office oversight, management and operations support	\$	\$
				Total Management Recurrent resources:	\$	\$

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Table 3. 2010-2011 Resource Plan : current plan vs actual/estimated expenses

(in millions of United States dollars)

	2010-2011 Resource plan				2010 (Actual) - 2011 (Estimated)			
	Regular resources	Other resources	Total resources	% of total	Regular resources	Other resources	Total resources	% of total
1. Resources available								
Opening Balance a/ Income								
Contribution								
Other								
Total income								
Total available								
2. Use of resources								
A. Programmes								
B. Biennial support budget								
C. Security								
D. XXX								
E. XXX								
F. XXX								
Total use of resources (A+B+C+D+E+F)								
3. Balance of resources (1-2)	-	-	-					

Questions?