

# Integrated Budget / Resource Plan

- Provides information on proposed financial framework which supports implementation of the strategic plan
- Comprising
  - Resource balances, opening and closing
  - Projected incoming resources
  - Planned use of resources, by cost classification categories
- Presents resource requirements
  - for information
    - Country Programmes
  - for approval and appropriation,
    - Intercountry Programme
    - Development Effectiveness
    - United Nations Development Coordination
    - Management
    - Special Purpose

# Integrated Budget / Resource Plan

	Prior Period	Current Period			
Opening balance of resources		Regular Resources	Other Resources	Cost recovery	Trust funds
Incoming resources					
Total available resources					
Planned use of resources <ul style="list-style-type: none"> <li>• Development               <ul style="list-style-type: none"> <li>• Programmes</li> <li>• Development Effectiveness</li> </ul> </li> <li>• Management</li> <li>• UN Development Coordination</li> <li>• Special Purpose</li> </ul>					
Total planned use of resources					
Closing balance of resources					

	2010-2013					2014-2017					
	Regular resources	Other resources	Trust Funds	Total resources	%	Regular resources	Other resources	Cost recovery	Trust Funds	Total resources	%
<b>1. Resources available</b>											
Opening balance	1,193.0	3,528.0	751.0	5,472.0		\$\$	\$\$		\$\$	\$\$	
Income											
Contributions	3,844.8	8,351.8	-	12,196.6		\$\$	\$\$		-	\$\$	
Other income and reimbursements	275.2	39.2	55.2	369.6		\$\$	\$\$		-	\$\$	
Total Income	4,120.0	8,391.0	55.2	12,566.2		\$\$	\$\$		-	\$\$	
Trust funds	4,395.2	8,430.2	110.4	12,935.8		-	-		\$\$	\$\$	
<b>Total available</b>	<b>5,313.0</b>	<b>11,919.0</b>	<b>861.4</b>	<b>30,974.0</b>		<b>\$\$</b>	<b>\$\$</b>		<b>\$\$</b>	<b>\$\$</b>	
<b>2. Use of resources</b>											
A. Development Activities											
A.1 Programmes	3,224.4	8,344.4	4,334.0	15,902.8	88.9%	\$\$	\$\$	-	\$\$	\$\$	%
Country Programmes	\$\$	\$\$	\$\$	\$\$		\$\$	\$\$	-	\$\$	\$\$	%
Inter Country Programme	\$\$	\$\$	\$\$	\$\$		\$\$	\$\$	-	\$\$	\$\$	%
A.2 Development Effectiveness	348.1	169.0	5.0	522.1	2.9%	\$\$	\$\$	-	-	\$\$	%
<b>Subtotal development activities</b>	<b>3,572.5</b>	<b>8,513.4</b>	<b>4,339.0</b>	<b>16,424.9</b>	<b>91.8%</b>	<b>\$\$\$</b>	<b>\$\$\$</b>	-	<b>\$\$\$</b>	<b>\$\$\$</b>	%
<b>B. United Nations Development Co-ordination</b>	<b>4.1</b>	<b>-</b>	<b>-</b>	<b>4.1</b>	<b>0.0%</b>	<b>\$\$</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$\$</b>	<b>%</b>
<b>C. Management Activities</b>											
C.1 Recurring Costs	978.2	407.4	-	1,385.6	7.7%	\$\$	-	\$\$	-	\$\$	%
C. 2 Non-recurring costs	14.9	3.2	-	18.1	0.1%	\$\$	-	\$\$	-	\$\$	%
<b>Subtotal Management Activities</b>	<b>993.1</b>	<b>410.6</b>	<b>-</b>	<b>1,403.7</b>	<b>7.8%</b>	<b>\$\$</b>	<b>-</b>	<b>\$\$</b>	<b>-</b>	<b>\$\$</b>	<b>%</b>
<b>D. Special Purpose Activities</b>											
<b>D.1 Capital Investments</b>	<b>56.2</b>	<b>-</b>	<b>-</b>	<b>56.2</b>	<b>0.3%</b>	<b>\$\$</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$\$</b>	<b>%</b>
D.2 Non-UNICEF operations administered by UNICEF	-	-	-	-	0.0%	\$\$	-	-	-	\$\$	%
<b>Subtotal Special Purpose Activities</b>	<b>56.2</b>	<b>-</b>	<b>-</b>	<b>56.2</b>	<b>0.3%</b>	<b>\$\$</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$\$</b>	<b>%</b>
<b>Total Institutional Budget (A.2 + B + C + D.1)</b>	<b>1,401.5</b>	<b>579.6</b>	<b>5.0</b>	<b>1,986.1</b>	<b>11.1%</b>	<b>\$\$</b>	<b>\$\$</b>	<b>\$\$</b>	<b>\$\$</b>	<b>\$\$</b>	<b>%</b>
<b>Total use of resources (A+B+C+D)</b>	<b>4,625.9</b>	<b>8,924.0</b>	<b>4,339.0</b>	<b>17,888.9</b>		<b>\$\$</b>	<b>\$\$</b>	<b>\$\$</b>	<b>\$\$</b>	<b>\$\$</b>	
<b>3. Projected Balance of resources</b>	5,082.3	11,425.2	(3,422.4)	13,085.1							

# Integrated Results and Resources Framework

- Presents results for all cost categories and links related resources
  - **Development**
    - **Programmes** – Resources will be linked to impact level results, performance measured through global commitments
    - **Development Effectiveness** – Resource requirements are linked through organisation-specific functional clusters to results, performance measured through indicators
  - **Management** – Resource requirements are linked through harmonised functional clusters to results, , performance measured through indicators
  - **United Nations Development Coordination**
  - **Special Purpose**

Results						Resources
<b>Programme</b>	1	Policies & Budget	Utilisation, Behaviour & Participation	Access & quality of services	Humanitarian	
	2					
	3					
	4					
	5					
	6					
	7					
<b>Development Effectiveness</b>	1-5	Functional Cluster	Indicator	Baseline	Target	
<b>Management</b>	1-7					
<b>UN Development Coordination</b>						
<b>Special Purpose</b>						

#	Result Areas	2014-2017 Indicative resources		
		RR	OR	Total
P1	Survival during delivery and the neonatal period and living free from preventable diseases and disability.			
P2	All children protected from HIV infection and free from AIDS.			
P3	[All children] Drink safe water, use adequate sanitation and practice good hygiene, and promote healthy environments.			
P4	Protected from malnutrition and reach their optimal growth and development.			

#	Result	Key Performance Indicator	Baseline	Target	Functional Cluster	2014-2017 Indicative resources		
						RR	OR	Total
M1	Effective leadership and executive direction for implementing results outlined in the strategic documents	Degree to which the organizational targets and key performance indicators as per the MTSP are achieved						
M2	Independent and effective oversight and assurance on internal controls of use of UNICEF resources and on the relevance, efficiency, effectiveness, sustainability and impact of programmes assisted by UNICEF worldwide.	Per cent of UNICEF evaluations with a formal management response	TBD (2013)	TBD (2017)	Evaluation Office			
		Per cent of UNICEF evaluations rated satisfactory based on United Nations standards [NB “satisfactory” – measuring the positive dimension is in line with the other indicators]	TBD (2013)	TBD (2017)	Evaluation Office			
		Per cent of country offices meeting minimum requirements for evaluation coverage	TBD (2013)	TBD (2017)	Evaluation Office			
		Per cent of country offices rated as satisfactory in terms of compliance with standards for the evaluation function	TBD (2013)	TBD (2017)	Evaluation Office			
		General compliance with Institute of Internal Auditors standards, based on periodic independent quality reviews of internal audit function.			Evaluation Office			
		Number of offices/divisions with audit recommendations outstanding for over 18 months.			Evaluation Office			
		Per cent of complaints investigated and closed within 6 months.			Evaluation Office			

# MTSP & Integrated Budget

## Documentation

- Narrative of strategic focus, programme, development effectiveness and management (including UNDC and special purpose)
- Financial Plan – integrated budget / resource plan
- Summary integrated results and resources framework
- KPIs, summary of how MTSP performance will monitored, reported and evaluated
- Draft decision to include all aspects of plan including relevant budgets and appropriations

## Supporting documentation - Results matrices and other information by categories in IRRF

- Detailed results by focus areas
- Detailed results for Inter-country Programme
- Detailed results for development effectiveness
- Detailed results for management, UNDC and special purpose, including details on related budget