



Economic and Social Council

Distr.: Limited
12 July 2021

Original: English

United Nations Children's Fund

Executive Board

Second regular session 2021

7–10 September 2021

Item 12 of the provisional agenda*

Annex to the UNICEF integrated budget, 2022–2025

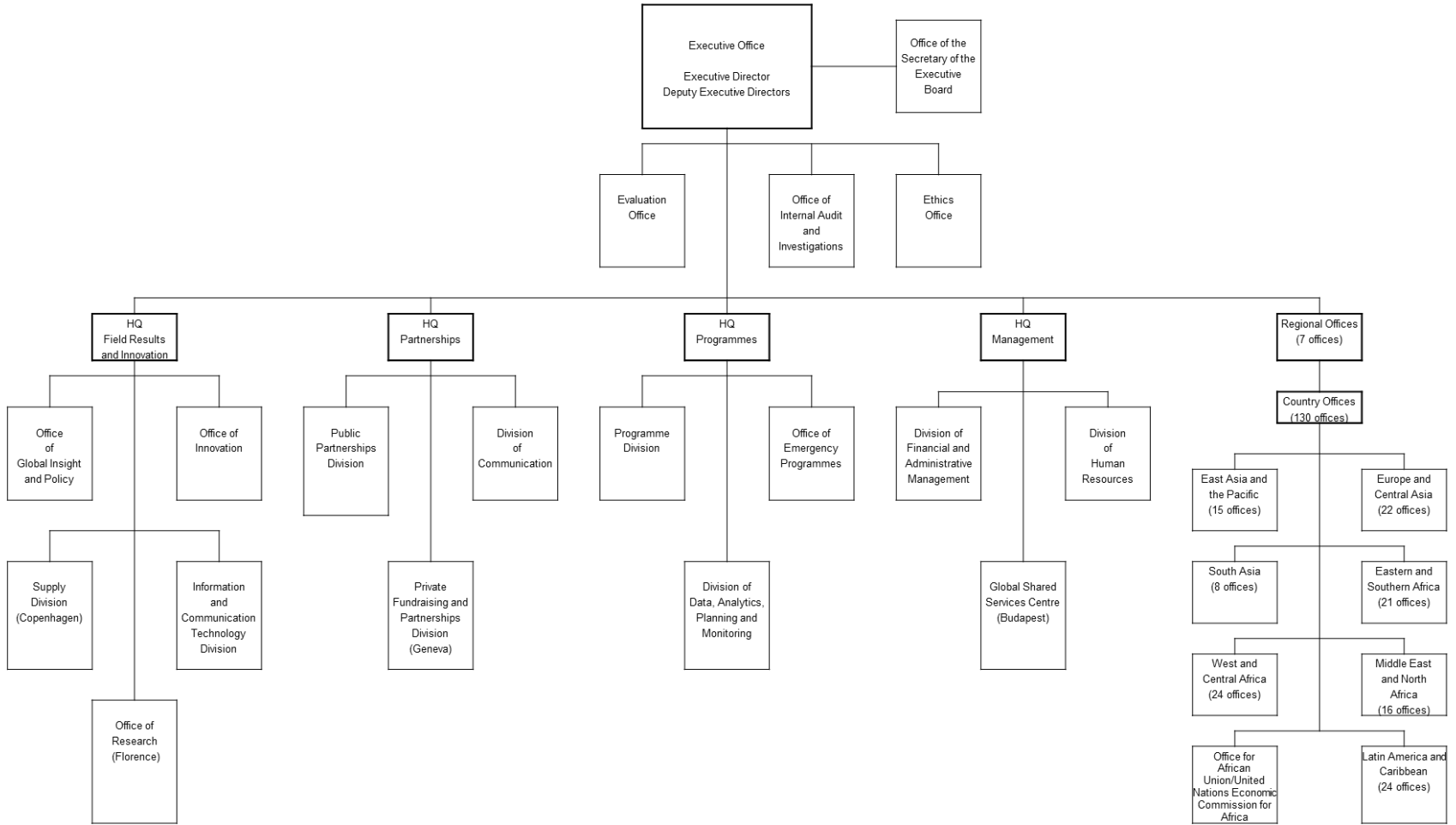
Summary

This document presents the annex to the UNICEF integrated budget, 2022–2025 ([E/ICEF/2021/AB/L.6](#)), containing appendices A through H, and should be considered as part of that document.

* [E/ICEF/2021/23](#).



Appendix A
Organization of the secretariat of UNICEF, 2022–2025

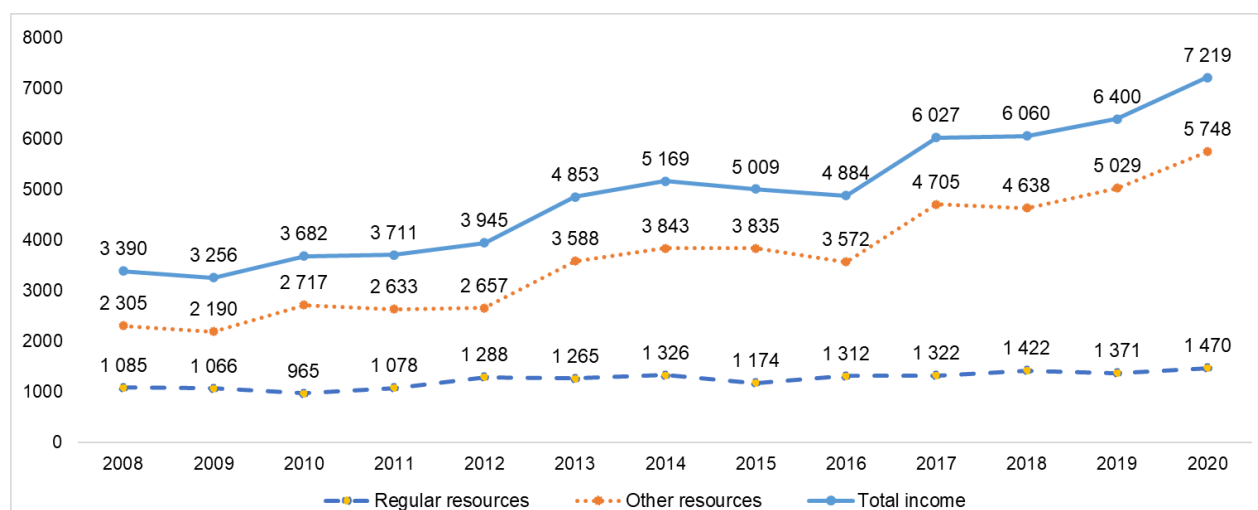


HQ = Headquarters

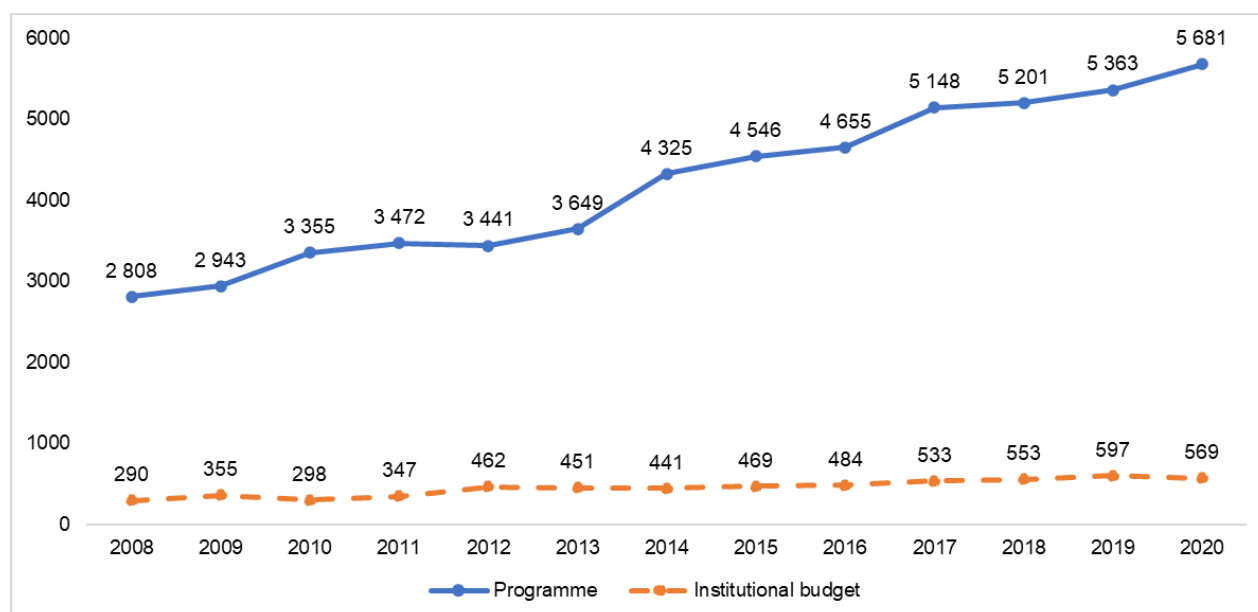
Appendix B – Actual income and expenditure, 2008–2020

Actual income, 2008–2020

(in millions of United States dollars)

**Actual expenditure, 2008–2020**

(in millions of United States dollars)



Appendix C

Comparison of plan and actual/estimated resource plan, 2018–2021

(in millions of United States dollars)

Comparison to the original integrated resource plan as presented to the Executive Board at the 2017 second regular session

	<i>Approved 2018–2021 (E/ICEF/2017/AB/L.4)</i>							<i>Actual/Estimate 2018–2021</i>						
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
			<i>Pro-grammes</i>	<i>Cost recovery</i>						<i>Pro-grammes</i>	<i>Cost recovery</i>			
	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>
1. Resources available														
Opening balance	562.3		1 235.9	-	1 798.2		727.0	636.7		1 372.6	-	2 009.2		1 085.9
Income														
Contributions	5 801.9		16 512.5	-	22 314.4		-	5 018.2		20 470.2	-	25 488.5		-
Other income and reimbursements	500.0		-	-	500.0		-	662.2		-	-	662.2		-
Total income	6 301.9		16 512.5	-	22 814.4		-	5 680.5		20 470.2	-	26 150.7		-
Tax reimbursement adjustment	(80.0)		-	-	(80.0)		-	(81.3)		-	-	(81.3)		-
Transfer to Working Capital Fund								(27.0)						
Trust fund receipts			-	-	-		7 148.0			-	-	-		11 263.1
Total available	6 784.1		17 748.4	-	24 532.6		7 875.0	6 208.8		21 842.8	-	28 078.6		12 349.0
2. Use of resources														
A. Development														
A.1 Programmes	4 360.0	67.9%	15 917.3	-	20 277.3	84.6%	7 116.0	3 913.9	67.1%	18 329.4	-	22 243.3	86.4%	11 169.6
Country programmes	4 140.0	64.5%	15 107.1	-	19 247.1	80.3%	-	3 658.1	62.7%	17 525.5	-	21 183.6	82.3%	-
Global programme	220.0	3.4%	810.2	-	1 030.2	4.3%	-	255.8	4.4%	804.0	-	1 059.7	4.1%	-
A.2 Development effectiveness	589.0	9.2%	133.0	-	721.9	3.0%	-	559.6	9.6%	90.6	-	650.2	2.5%	-
Subtotal: Development	4 949.0	77.1%	16 050.3	-	20 999.3	87.6%	7 116.0	4 473.5	76.7%	18 420.0	-	22 893.6	89.0%	11 169.6

	Approved 2018–2021 (E/ICEF/2017/AB/L.4)							Actual/Estimate 2018–2021						
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
	\$m	%	Pro-grammes	Cost recovery	\$m	%	\$m	\$m	%	Pro-grammes	Cost recovery	\$m	%	\$m
B. United Nations development coordination	23.3	0.4%	25.9	-	49.3	0.2%	-	34.9	0.6%	14.4	-	49.3	0.2%	-
C. Management	459.9	7.2%	6.4	1 138.0	1 604.3	6.7%		362.8	6.2%	7.6	1 215.4	1 585.9	6.2%	
D. Special purpose														
D.1 Capital investments	23.0	0.4%	-	57.0	80.0	0.3%	-	45.8	0.8%		49.6	95.5	0.4%	-
D.2 Private Fundraising and Partnerships, direct investment costs	725.1	11.3%	273.0	-	998.2	4.2%	-	633.6	10.9%	196.1	-	829.6	3.2%	-
D.3 Other	240.0	3.7%	-	-	240.0	1.0%	-	282.6	4.8%	-	-	282.6	1.1%	-
Subtotal: Special purpose	988.1	15.4%	273.0	57.0	1 318.2	5.5%	-	962.0	16.5%	196.1	49.6	1 207.7	4.7%	-
Total Institutional Budget (A.2 + B + C+ D.1)	1 095.2	17.1%	165.3	1 195.0	2 455.5	10.2%	-	1 003.2	17.2%	112.6	1 265.0	2 380.8	9.3%	-
Integrated Budget (A + B + C + D)	6 420.3	100.0%	16 355.6	1 195.0	23 971.0	100.0%	7 116.0	5 833.3	100.0%	18 638.1	1 265.0	25 736.4	100.0%	11 169.6
3. Closing balance of resources	363.8		197.8		561.6		759.0	375.5		1 939.6		2 342.1		1 179.4

Comparison to the mid-term review of the integrated resource plan as presented to the Executive Board at the 2020 annual session

	Revised 2018–2021							Actual/estimate 2018–2021						
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
			Pro-grammes	Cost recovery						Pro-grammes	Cost recovery			
	\$m	%	\$m	\$m	\$m	%	\$m	\$m	%	\$m	\$m	\$m	%	\$m
1. Resources available														
Opening balance	636.7		1 372.6	-	2 009.2		1 085.9	636.7		1 372.6	-	2 009.2		1 085.9
Income														
Contributions	4 947.5		19 178.7	-	24 126.2		-	5 018.2		20 470.2	-	25 488.5		-
Other income and reimbursements	707.5		-	-	707.5		-	662.2		-	-	662.2		-
Total income	5 655.0		19 178.7	-	24 833.7		-	5 680.5		20 470.2	-	26 150.7		-
Tax reimbursement adjustment	(80.0)		-	-	(80.0)		-	(81.3)		-	-	(81.3)		-
Transfer to Working Capital Fund								(27.0)						
Trust fund receipts			-	-	-		6 637.2			-	-	-		11 263.1
Total available	6 211.7		20 551.2	-	26 762.9		7 723.1	6 208.8		21 842.8	-	28 078.6		12 349.0
2. Use of resources														
A. Development														
A.1 Programmes	3 987.2	66.9%	18 322.2	-	22 309.4	86.1%	6 827.9	3 913.9	67.1%	18 329.4	-	22 243.3	86.4%	11 169.6
Country programmes	3 743.7	62.8%	17 392.1	-	21 135.8	81.6%	-	3 658.1	62.7%	17 525.5	-	21 183.6	82.3%	-
Global programme	243.5	4.1%	930.1	-	1 173.6	4.5%	-	255.8	4.4%	804.0	-	1 059.7	4.1%	-
A.2 Development effectiveness	586.2	9.8%	104.4	-	690.6	2.7%	-	559.6	9.6%	90.6	-	650.2	2.5%	-
Subtotal: Development	4 573.4	76.7%	18 426.6	-	23 000.0	88.7%	6 827.9	4 473.5	76.7%	18 420.0	-	22 893.6	89.0%	11 169.6

	Revised 2018–2021							Actual/estimate 2018–2021						
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
	\$m	%	Pro-grammes	Cost recovery	\$m	%	\$m	\$m	%	Pro-grammes	Cost recovery	\$m	%	\$m
B. United Nations development coordination	35.1	0.6%	23.0	-	58.0	0.2%	-	34.9	0.6%	14.4	-	49.3	0.2%	-
C. Management	376.1	6.3%	6.6	1 244.2	1 626.9	6.3%		362.8	6.2%	7.6	1 215.4	1 585.9	6.2%	
D. Special purpose														
D.1 Capital investments	27.1	0.5%	-	52.9	80.0	0.3%	-	45.8	0.8%		49.6	95.5	0.4%	-
D.2 Private Fundraising and Partnerships, direct / investment costs	637.3	10.7%	202.6	-	839.9	3.2%	-	633.6	10.9%	196.1	-	829.6	3.2%	-
D.3 Other	311.5	5.2%	-	-	311.5	1.2%	-	282.6	4.8%	-	-	282.6	1.1%	-
Subtotal: Special purpose	975.9	16.4%	202.6	52.9	1 231.4	4.8%	-	962.0	16.5%	196.1	49.6	1 207.7	4.7%	-
Total Institutional budget (A.2 + B + C + D.1)	1 024.5	17.2%	134.0	1 297.0	2 455.5	9.5%	-	1 003.2	17.2%	112.6	1 265.0	2 380.8	9.3%	-
Integrated budget (A + B + C + D)	5 960.5	100.0%	18 658.7	1 297.0	25 916.2	100.0%	6 827.9	5 833.3	100.0%	18 638.1	1 265.0	25 736.4	100.0%	11 169.6
3. Closing balance of resources	251.2		595.5		846.7		895.2	375.5		1 939.6		2 342.1		1 179.4

Appendix D
Institutional budget ratios, 2002–2021
(in millions of United States dollars)

	2002–2003		2004–2005		2006–2007		2008–2009		2010–2011		2012–2013		2014–2017		2018–2021	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Institutional budget	568.8		682.2		739.0		892.5		982.5		913.4		1 927.3		2 380.8	
Funded from regular resources	466.1	82%	481.3	71%	468.3	63%	572.2	64%	597.8	61%	577.7	63%	765	40%	1 003.2	42%
Funded from other resources and other recoveries	102.7	18%	200.9	29%	270.7	37%	320.3	36%	384.7	39%	335.7	37%	1 163	60%	1 377.7	58%
Total regular resources	1 206.0		1 365.0		1 745.0		2 087.8		2 183.5		2 405.6		4 995.2		5 833.3	
Used for programmes	739.9	61%	883.7	65%	1 276.7	73%	1 515.6	73%	1 585.7	73%	1 827.9	76%	4 230.6	85%	4 830.1	83%
Used for institutional budget	466.1	39%	481.3	35%	468.3	27%	572.2	27%	597.8	27%	577.7	24%	764.6	15%	1 003.2	17%

Appendix E
Annual income actuals, 2018–2020 and projections, 2021–2025
(in millions of United States dollars)

	<i>Actual</i>		<i>Plan</i>			<i>Plan</i>				
	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2018–2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2022–2025</i>
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>		<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	
<i>\$ millions, increase/(decrease)</i>										
Regular resources										
Governments	563	519	592	536	2 209	541	543	547	548	2 179
Private sector	687	649	717	756	2 809	794	835	878	924	3 431
Other revenue	172	203	162	126	662	71	71	71	81	294
Total – regular resources	1 422	1 371	1 470	1 418	5 680	1 406	1 449	1 496	1 553	5 904
<i>Growth percentage</i>	8 %	(4)%	7 %	(4)%		(1)%	3 %	3 %	4 %	
Other resources (regular)										
Governments	1 561	1 474	2 069	1 293	6 396	1 136	1 189	1 252	1 193	4 770
Global Programme Partnerships	190	240	556	1 022	2 008	933	905	907	1 028	3 773
Private sector	604	663	598	629	2 495	690	733	778	827	3 028
Inter-organizational arrangements	237	618	335	200	1 390	210	220	230	240	900
Subtotal – other resources (regular)	2 591	2 995	3 559	3 144	12 289	2 969	3 047	3 167	3 288	12 471
<i>Growth percentage</i>	(5)%	16 %	19 %	(12)%		(6)%	3 %	4 %	4 %	
Other resources (emergencies)										
Governments	1 527	1 559	1 586	1 326	5 997	1 368	1 403	1 403	1 403	5 577
Global Programme Partnerships	3	3	26	202	234	130	145	145	145	565
Private sector	162	144	291	203	801	165	173	182	191	711
Inter-organizational arrangements	354	328	287	180	1 150	180	180	180	180	720
Subtotal – other resources (emergencies)	2 046	2 034	2 189	1 911	8 181	1 843	1 901	1 910	1 919	7 573
<i>Growth percentage</i>	4 %	(1)%	8 %	(13)%		(4)%	3 %	0 %	0 %	

	<i>Actual</i>		<i>Plan</i>			<i>Plan</i>				
	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2018–2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2022–2025</i>
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>		<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	
<i>\$ millions, increase/(decrease)</i>										
Total – other resources	4 638	5 029	5 748	5 055	20 470	4 812	4 948	5 077	5 207	20 044
<i>Growth percentage</i>	<i>(1)%</i>	<i>8 %</i>	<i>14 %</i>	<i>(12)%</i>		<i>(5)%</i>	<i>3 %</i>	<i>3 %</i>	<i>3 %</i>	
Total income	6 060	6 400	7 219	6 473	26 151	6 218	6 397	6 573	6 760	25 948
<i>Growth percentage</i>	<i>1 %</i>	<i>6 %</i>	<i>13 %</i>	<i>(10)%</i>		<i>(4)%</i>	<i>3 %</i>	<i>3 %</i>	<i>3 %</i>	

Appendix F
Annual expenditure projections, 2022–2025
(in millions of United States dollars)

	<i>Actual</i>		<i>Plan</i>		<i>Total</i>	<i>Plan</i>			<i>Total</i>		
	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2018–2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2022–2025</i>	
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>		<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>		
<i>Regular resources</i>											
1. Resources available											
Opening balance	637	589	416	477	637	376	326	316	309	376	
Income											
Contributions	1 250	1 168	1 308	1 292	5 018	1 335	1 378	1 425	1 472	5 610	
Other income	172	203	162	126	662	71	71	71	81	294	
Total income	1 422	1 371	1 470	1 418	5 680	1 406	1 449	1 496	1 553	5 904	
Tax reimbursement adjustment	(20)	(20)	(21)	(21)	(81)	(21)	(21)	(21)	(21)	(84)	
Transfer to Working Capital Fund	-	-	(12)	(15)	(27)	(15)	(15)	(15)	(15)	(60)	
Total available	2 039	1 941	1 854	1 859	6 209	1 746	1 739	1 776	1 826	6 136	
2. Use of resources											
A	Development										
A.1	Programmes	990	1 012	917	995	3 914	950	952	953	955	3 809
	<i>Country</i>	929	938	850	941	3 658	894	894	894	894	3 574
	<i>Global and Regional</i>	61	74	67	53	256	56	59	59	61	235
A.2	Development effectiveness	135	142	141	141	560	170	177	184	191	722
	Subtotal	1 125	1 154	1 058	1 136	4 474	1 120	1 129	1 137	1 145	4 531
B	United Nations development coordination										
		6	10	10	10	35	10	10	10	10	40
C	Management										
		90	93	74	106	363	104	114	145	151	515
D	Independent oversight and assurance										
		-	-	-	-	-	3	4	6	6	18
E	Special purpose										
E.1	Capital investments	6	14	2	24	46	4	5	7	7	23
E.2	Private Fundraising and Partnerships	154	177	149	153	634	178	161	163	166	668
E.3	Other	69	77	82	55	283	-	-	-	-	-

	<i>Actual</i>		<i>Plan</i>		<i>Total</i>	<i>Plan</i>			<i>Total</i>	
	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2018–2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2022–2025</i>
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>		<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	
<i>Regular resources</i>										
Subtotal	229	267	234	231	962	182	165	170	173	691
Institutional budget (A.2+B+C+D+E.1)	236	259	228	281	1 003	292	310	351	365	1 318
Integrated budget (A+B+C+D+E)	1 449	1 524	1 376	1 483	5 833	1 420	1 423	1 467	1 486	5 795
Closing balance of resources (excluding reserves)	589	416	477	376	376	326	316	309	340	340
Funded reserves										
After-service health insurance	528	578	634	691		753	818	887	962	
Medical Insurance Plan	122	134	140	154		171	190	212	236	
Separation and termination liabilities	91	106	124	142		165	190	220	254	
Field office accommodation and staff housing	2	0	2	-		-	-	-	-	
Procurement services	2	2	2	2		2	2	2	2	
Working Capital Fund	-	-	12	27		42	57	72	87	
Total	745	820	913	1 016		1 133	1 257	1 393	1 541	

Annual expenditure projections, 2022–2025

	<i>Actual</i>		<i>Plan</i>		<i>Total</i>	<i>Plan</i>			<i>Total</i>		
	2018	2019	2020	2021	2018–2021	2022	2023	2024	2025	2022–2025	
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>		<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>		
<i>Other resources</i>											
1. Resources available											
Opening balance	1 373	1 444	1 739	2 329	1 373	1 940	1 368	899	873	1 940	
Income											
Contributions	4 638	5 029	5 748	5 055	20 470	4 812	4 948	5 077	5 207	20 044	
Other income	-	-	-	-	-	-	-	-	-	-	
Total income	4 638	5 029	5 748	5 055	20 470	4 812	4 948	5 077	5 207	20 044	
Total available	6 010	6 473	7 487	7 384	21 843	6 752	6 316	5 976	6 080	21 984	
2. Use of resources											
A	Development										
A.1	Programmes	4 211	4 351	4 764	5 004	18 329	4 963	4 987	4 687	4 812	19 449
	Country	4 005	4 164	4 589	4 767	17 525	4 615	4 630	4 324	4 434	18 003
	Global and Regional	206	187	175	236	804	348	358	363	378	1 447
A.2	Development effectiveness	15	24	19	33	91	12	13	13	13	51
	Subtotal	4 226	4 374	4 783	5 037	18 420	4 975	5 000	4 700	4 825	19 500
B	United Nations development coordination	2	0	2	10	14	-	-	-	-	-
C	Management	283	300	310	330	1 223	307	308	290	298	1 203
D	Independent oversight and assurance	-	-	-	-	-	18	19	18	19	74
E	Special purpose										
E.1	Capital investments	18	15	10	7	50	25	24	22	22	92
E.2	Private sector fundraising	38	45	53	60	196	60	66	72	79	277
E.2	Other	-	-	-	-	-	-	-	-	-	-
	Subtotal	56	60	63	67	246	84	90	94	101	369
	Institutional budget (A.2+B+C+D+E.1)	318	339	341	381	1 378	361	364	343	352	1 420
	Integrated budget (A+B+C+D+E)	4 567	4 734	5 158	5 444	19 903	5 384	5 417	5 102	5 243	21 146
	Closing balance of resources	1 444	1 739	2 329	1 940	1 940	1 368	899	873	837	837

Appendix G
Working Capital Fund
(in millions of United States dollars)

<i>\$m</i>	<i>Actual</i>			<i>Plan</i>		
	2020	2021	2022	2023	2024	2025
<i>Working Capital Fund</i>						
Opening Balance	0	12	27	42	57	72
Add: Transfer to Working Capital Fund	12	15	15	15	15	15
Less: Budget issued	0	0	0	0	0	0
Add: Budget reimbursed	0	0	0	0	0	0
Ending budget balance	12	27	42	57	72	87

Appendix H

Change in institutional budget posts, by location

	2018–2021 approved posts (midterm review)							Changes (increase/decrease)						2022–2025 approved posts						
	USG/ ASG	D2	D1	Other IP	All other	Total	%	USG/ ASG	D2	D1	Other IP	All other	Total	USG/ ASG	D2	D1	Other IP	All other	Total	%
Country office	-	13	35	432	1 316	1 796	57%	-	2	2	3	-	7	-	15	37	435	1 316	1 803	56%
Regional office	-	7	8	215	160	390	12%	-	-	2	38	(1)	39	-	7	10	253	159	429	13%
Headquarters	5	15	30	629	309	988	31%	-	2	-	30	(4)	28	5	17	30	659	305	1 016	31%
Total	5	35	73	1 276	1 785	3 174	100%	-	4	4	71	(5)	74	5	39	77	1 347	1 780	3 248	100%

ASG: Assistant Secretary-General
 IP: International Professional
 USG: Under-Secretary-General