### Types of Financial Resources

UNICEF is voluntarily funded with the following funding types:

<table>
<thead>
<tr>
<th>Regular Resources (RR)</th>
<th>Other Regular Resources (OR-R)</th>
<th>Other Resources Emergencies (OR-E)</th>
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</table>
| • These are unrestricted contributions from governments, private donors and intergovernmental entities. | • These are earmarked contributions received from donors for specific purposes and are therefore restricted.  
• The earmarking may be by country, geographic area, theme, project, sector. | • These are earmarked contributions received in response to emergencies. |

One-third of the resources are from private sector, while the other two-thirds are from public sector.
Other Resources:
- Growth in 2017 is mainly driven by contributions from the World Bank to the humanitarian programme in Yemen.
- Estimated to increase by $1.2 billion as compared to the approved Integrated Budget 2018 – 2021.
Actual programme expenditure has grown by approx. 50 per cent from 2012 to 2017, while the Institutional Budget expenditure has increased at a moderate rate of 15 per cent for the same period.
The reserve covers 55 per cent of the total liabilities as at 31 December 2017 valuation.

The projected pace of funding will result in 78 per cent coverage by 2021 and full funding by 2026 (9 years).

* Staff liabilities include After-Service Health Insurance, Separation and Termination liabilities.
Decisions 2017/9 and 2017/10 to provide sufficient resources for effective evaluation and audit functions:

- UNICEF has a separate budget item of $38.1 million (21% increase compared with the 2014-2017 plan) for the Office of Internal Audit and Investigations (OIAI) in the 2018-2021 integrated budget.

- Additional resources have been made available to the evaluation function, towards the target of 1 per cent of programme expenditure.

Submit to the Executive Board, for annual approval, an updated integrated resource plan at its second regular session, following review of the financial projections upon which it is based:

- The updated integrated resources plan is included in Annex to the UNICEF Strategic Plan: updated financial estimates 2018-2021 paper as Table 2
General Assembly resolution 72/279 requests the doubling of the current United Nations Development Group cost-sharing arrangement among United Nations development system entities:

- UNICEF to **double its agency contribution** to the UNSDG cost-sharing arrangement, from $4.2 million in 2018 to **$8.4 million in 2019**

- UNICEF has included an indicative provision has been made in the institutional budget for 2019-2021 to meet the cost-sharing requirement set out in the resolution.

- Cost sharing **formula to be renegotiated within UNSDG for 2020 onwards**
Thank You