Unified Budget, Results and Accountability Framework 2016-2021

Agenda 4.2

FINANCIAL REPORTING
Financial Highlights

• Eighth set of financial statements prepared according to IPSAS accounting standards

• Unmodified audit opinion provided by the external auditors

• All recommendations of the external audit conducted in 2019 implemented

• UNAIDS’ first Statement of Internal Control (SIC) was included in the 2019 Audited Financial Statements.

• Staff related liabilities end of 2019 amounted to US$ 139 million out of which US$ 137 million or 99% funded
• Financial situation has been relatively stable during 2019 – but remains tight

• Core **income** totaling **US$ 184 million** mobilized in 2019 compared to **US$ 189 million** mobilized in 2018.

• Total core **expenditures** (expenses and encumbrances) amounted to **US$ 181 million** (compared to **US$ 176 million** in 2018)

• The net fund balance stood at **US$ 101 million** compared to **US$ 82 million** end of 2017
Developments in 2020 – Budget, Income and Expenditure

• Final biennial workplan and budget of 2016-2021 UNAIDS Strategy and UBRAF

• UNAIDS maintains its target of a fully funded UBRAF of **US$ 242 million** (core budget of US$ 187 million and supplemental funds of US$ 55 million)

• Core expenditure and encumbrances as of today amounted to **US$ 110 million**.

• The Cosponsors share of the **2020 core budget of US$ 47 million** has been fully transferred to the respective Cosponsors.

• Secretariat core expenditure and encumbrances amounted to **US$ 63 million**.

• Income mobilized to date is **US$ 84 million**
Core funds mobilized during the last four years and estimate for 2020

- In 2016, 2017, and 2018 UNAIDS mobilized on average **US$182 million**

- In 2019 **US$ 184 million** was mobilized – i.e. fully fund the 2019 core budget

- In 2020 it is **projected** to mobilize **US$ 172 million** – i.e. US$ 15 million short of funding the 2020 core budget of US$ 187 million.
Thank you