
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 Highlights (Continued)

- 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



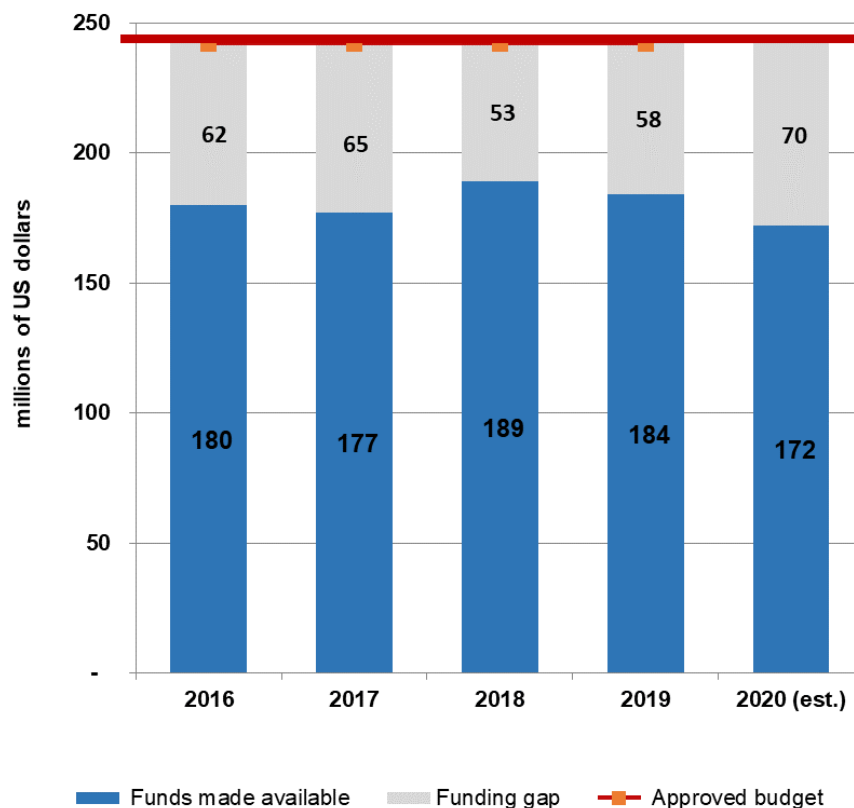
Developments in 2020 – Budget, Income and Expenditure

- 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