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Financial report and audited financial statements for the biennium ended 31 December 2007 and Report of the Board of Auditors

United Nations Development Programme

Corrigendum

**Chapter IV, Financial statements for the biennium ended 31 December 2007,
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United Nations Development Programme
Biennium 2006-2007

Overview

Assets, liabilities and reserves and fund balances as at 31 December 2007

(Thousands of United States dollars)

	<i>Regular resources activities</i>		<i>Other resources activities</i>		<i>Funds administered by UNDP</i>	
	<i>2007</i>	<i>2005</i>	<i>2007</i>	<i>2005</i>	<i>2007</i>	<i>2005</i>
Liabilities						
Operating funds payable to Governments	—	440	3 081	5 989	131	131
Operating funds payable to executing agents	1 748	4 790	29 935	24 540	718	1 538
Unliquidated obligations	51 233	41 248	247 498	203 641	4 250	3 769
Accounts payable	123 095	178 997	150 067	118 436	7 665	2 957
Due to core activities by						
Reserve for field accommodation	—	—	2 527	4 272		
Junior Professional Officers programme			—	—		
Trust funds established by UNDP			67 962	82 602		
Funds administered by UNDP					15 317	11 305
Due to "Other resources" and "Funds administered by UNDP"						
Cost-sharing	2 000 461	1 415 662				
Government cash counterpart contributions	15 630	13 532				
Trust funds established by UNDP	1 111 788	853 693				
Funds administered by UNDP	3 194	6 838				
United Nations Volunteers programme	—	895				
Junior Professional Officers programme	23 147	14 931				
Reimbursable services and miscellaneous activities	659 988	449 057				
Subtotal — due to other resources and funds administered by UNDP	3 814 208	2 754 608	—	—	—	—
Due to Special Measures Fund	—	—				
Due to United Nations current account	—	—				
Due to United Nations Office of Project Services	145 148	—				
Due to United Nations Population Fund	—	29 667				
Deferred liability — funds held in trust	1 280 044	—				

	<i>Regular resources activities</i>		<i>Other resources activities</i>		<i>Funds administered by UNDP</i>	
	<i>2007</i>	<i>2005</i>	<i>2007</i>	<i>2005</i>	<i>2007</i>	<i>2005</i>
Reserve for Field Accommodation Agency — reimbursement of construction costs	—	—	7 935	7 748		
Deferred income	24 747	—	20	20	—	—
Reserve for special initiatives	302	750				
Reserve for after-service health insurance	267 936	162 000				
UNV reserve for medical evacuation			422	706		
SIDA contingency reserve fund			12 376	9 227		
Total liabilities	5 708 461	3 172 500	521 823	457 181	28 081	19 700
Operational reserves	192 000	169 000	96 000	77 000	36 700	30 300
Endowment fund			3 000	3 000		
Fund balance — authorized level			25 000	25 000		
Special capital resources	1 570	1 570	—	—		
Unexpended resources	377 009	237 510	4 006 439	3 114 345	139 028	83 535
Total unexpended resources and special capital resources	378 579	239 080	4 006 439	3 114 345	139 028	83 535
Total reserves and fund balances	570 579	408 080	4 130 439	3 219 345	175 728	113 835
Total liabilities and reserves and fund balances	6 279 040	3 580 580	4 652 262	3 676 526	203 809	133 535
	Statement II.1		Statement II.2		Schedule 7	