



**Voluntary funds administered by the  
United Nations High Commissioner  
for Refugees**

# **Financial report and audited financial statements**

**For the year ended 31 December 2009**

**and**

# **Report of the Board of Auditors**

**General Assembly  
Official Records  
Sixty-fifth Session  
Supplement No. 5E**

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United Nations • New York, 2010



*Note*

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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## Letters of transmittal

[21 April 2010]

Sir,

Pursuant to the Financial Rules for Voluntary Funds Administered by the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for 2009, certified as correct and approved in accordance with paragraph 11.4 of those Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2009:

1. We are responsible for preparing financial statements that properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit, and all the transactions that properly occurred in the financial period of the organization have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.
2. The financial statements were prepared in accordance with:
  - (a) The United Nations system accounting standards;
  - (b) The Financial Regulations of the United Nations;
  - (c) The Financial Rules established by the High Commissioner in consultation with the Executive Committee;
  - (d) The accounting policies of the organization, as summarized in note 2 to the financial statements; these accounting policies have been applied on a basis consistent with the preceding financial periods.
3. The non-expendable property disclosed in note 16 to the financial statements was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2009, as disclosed in the note, was fairly stated.

The Chairman of the United Nations  
Board of Auditors  
United Nations  
New York

- 
4. The cash and inter-agency balances recorded are not impaired and, in our opinion, are fairly stated.
  5. All material accounts receivable have been included in the financial statements and represent valid claims against debtors. Apart from the estimated uncollectible amounts, recorded under the provision for doubtful accounts receivable, we expect all significant accounts receivable as at 31 December 2009 to be collected.
  6. All known accounts payable have been included in the accounts.
  7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.
  8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.
  9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:
    - (a) Charges or credits relating to prior years;
    - (b) Any changes in the basis of accounting.
  10. All expenditure reported in the period was incurred in accordance with the Financial Rules of the organization and any specific donor requirements.
  11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.
  12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.
  13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.
  14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

*(Signed)* Karen Madeleine **Farkas**  
Controller and Director  
Division of Financial and Administrative Management

*(Signed)* António **Guterres**  
United Nations High Commissioner for Refugees



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[30 June 2010]

I have the honour to transmit to you the report of the Board of Auditors on the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2009.

(*Signed*) Terence **Nombembe**  
Auditor-General of South Africa  
Chair of the United Nations Board of Auditors

The President of the General Assembly  
of the United Nations  
New York



## Chapter I

### **Report of the Board of Auditors on the financial statements: audit opinion**

We have audited the accompanying financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees, which comprise the statement of assets, liabilities, reserves and fund balances (statement II) as at 31 December 2009; the statement of income and expenditure and changes in reserve and fund balances (statement I); and the statement of cash flows (statement III) for the year then ended; as well as the supporting statements, schedules 1 to 5 of the accounts and the notes to the financial statements. The audit did not include the two annexes to the financial statements and the appendix.

#### **Management's responsibility for the financial statements**

The United Nations High Commissioner for Refugees is responsible for the preparation and fair presentation of these financial statements in accordance with the United Nations system accounting standards and for such internal control as management deems is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or to error.

#### **Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit includes procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including with regard to the assessment of the risk of material misstatement, whether due to fraud or to error. In making such risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes an evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as of the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

In our opinion, the financial statements present fairly, in all material aspects, the financial position of the voluntary funds administered by the United Nations High Commissioner for Refugees as at 31 December 2009 and its financial performance and cash flows for the year then ended, in accordance with the United Nations system accounting standards.

Without qualifying the above-mentioned opinion, we draw attention to the following matters:

(a) Note 16 to the financial statements discloses the value of non-expendable property as \$343.61 million. This amount is based on a database whose shortcomings have been highlighted in our previous reports. Although the Office of the United Nations High Commissioner for Refugees (UNHCR) made significant improvement compared to past practice, the Board noted that there were many unresolved problems in the field. In its visits to UNHCR field offices, the Board found that the management of assets in the field could still be improved and that the non-expendable property database was still not fully reliable;

(b) As a result of the provision made in the accounts for end-of-service and post-retirement liabilities, including health insurance liabilities, the reserves and fund balances reflected a deficit of \$159.9 million. This situation highlighted the need for UNHCR to identify funding to cover these liabilities.

#### **Report on other legal and regulatory requirements**

Furthermore, in our opinion, the transactions of UNHCR that have come to our notice, or that we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and Rules of the United Nations, the Financial Rules for the voluntary funds administered by the United Nations High Commissioner for Refugees and legislative authority.

In accordance with article VII of the Financial Regulations and Rules of the United Nations and the related annex, we have also issued a long-form report on our audit of the voluntary funds administered by the United Nations High Commissioner for Refugees.

*(Signed)* Terence **Nombembe**  
Auditor-General of South Africa  
Chair of the United Nations Board of Auditors

*(Signed)* Didier **Migaud**  
First President of the Court of Accounts of France  
(Lead Auditor)

*(Signed)* Liu Jiayi  
Auditor-General of China

30 June 2010

## Chapter II

### Long-form report of the Board of Auditors

#### *Summary*

The Board of Auditors has audited the financial statements and reviewed the operations of the Office of the United Nations High Commissioner for Refugees (UNHCR) for the year ended 31 December 2009. The audit was carried out through field visits to UNHCR offices in Kenya, Malaysia and the Syrian Arab Republic, as well as a review of the financial transactions and operations at headquarters in Geneva and the Global Service Centre in Budapest.

#### **Modified audit report**

The Board issued a modified audit report with two emphases of matter on the financial statements for the period under review, as reflected in chapter I.

The emphases of matter related to the following:

(a) Note 16 to the financial statements discloses the value of non-expendable property as \$343.61 million. This amount is based on a database whose shortcomings were highlighted in the Board's previous reports. Although UNHCR made significant improvement compared to past practice, the Board, in its visits to UNHCR field offices, found that the management of assets in the field could still be improved and that the non-expendable property database was still not fully reliable;

(b) As a result of the provision made in the accounts for end-of-service and post-retirement liabilities, including health insurance liabilities, the reserves and fund balances reflected a deficit of \$159.9 million. This situation highlighted the need for UNHCR to identify funding to cover these liabilities.

In its previous report, for the year ended 31 December 2008,<sup>a</sup> the Board issued a modified opinion with one qualification and three emphases of matter.

The qualification relates to the unsatisfactory rate of receipt of audit certificates from third-party auditors in relation to nationally executed projects. The three emphases of matter relate to (a) deficiencies in the management of non-expendable property; (b) the non-disclosure of the value of expendable property either on the face of the financial statements or in the notes thereto; and (c) the absence of funding for end-of-service liabilities, including after-service health insurance.

These matters are discussed in the relevant sections of the present report.

#### **Follow-up of previous recommendations**

Of the 19 recommendations made for 2008, 8 (42 per cent) were fully implemented, 10 (53 per cent) were under implementation and 1 (5 per cent) was not implemented.

The Board evaluated the ageing of its previous recommendations that had not yet been fully implemented and noted that eight recommendations related to 2007, while the remaining three were made in 2008.

### **Financial overview**

For the period under review, total income was \$1.803 billion, compared with \$1.652 billion for the previous year, an increase of 9.1 per cent. Total expenditure amounted to \$1.796 billion, compared with \$1.628 billion for the previous year, an increase of 10.3 per cent. This resulted in an excess of income over expenditure of \$7 million, compared with an excess of \$24 million in the preceding year.

The key ratios depicted a healthy financial position. In particular, the cash-to-liabilities ratio, which was reduced in 2007 because of the recognition of end-of-service and post-retirement liabilities, had stabilized.

### **Progress towards the implementation of International Public Sector Accounting Standards**

The Board noted that the initial International Public Sector Accounting Standards (IPSAS) implementation deadline included in the plan approved in June 2008 could not be met, given the delay resulting from a lack of skilled resources. That delay, as well as the difficulty of carrying out a phased implementation of IPSAS, led UNHCR to postpone full implementation to 1 January 2012.

### **Statement of income and expenditure**

Voluntary contributions amounted to \$1.762 billion, representing 97.7 per cent of UNHCR total income.

### **Statement of assets, liabilities and reserve and fund balances**

The assets of UNHCR increased from \$458.3 million at the end of 2008 to \$508.9 million as at 31 December 2009, or 11 per cent. This growth in 2009 was due mainly to an increase of about 11.8 per cent in cash and term deposits (from \$342.1 million as at 31 December 2008 to \$382.6 million as at 31 December 2009).

The value of obligations raised prior to 2009 and cancelled by UNHCR in 2009 was \$13.2 million, compared with \$16.2 million in 2008. These cancellations represented 9 per cent of unliquidated obligations raised in 2009, compared with 13.4 per cent in 2008.

The Board examined a sample of 169 unliquidated obligations linked to purchase orders, totalling \$37.8 million, or 26 per cent of the total unliquidated obligations as at 31 December 2009 (\$145.6 million), to determine their validity. The transactions registered questionably as unliquidated obligations totalled \$1,329,252, or 3.5 per cent of the entire sample. By extrapolation, the overstatement was likely to be \$5.1 million. The Board is of the view that UNHCR needs to further intensify its efforts to reduce the extent of cancellation of unliquidated obligations.

### **End-of-service liabilities, including after-service health insurance**

As at 31 December 2009, the end-of-service liabilities of UNHCR totalled \$446.9 million, of which \$347.4 million related to after-service health insurance, \$65.5 million to repatriation benefits and \$34 million to accrued annual leave. The Board is concerned that where the end-of-service and post-retirement liabilities are still not supported by an approved funding plan, there is a risk that UNHCR may not be in a financial position to fully meet its obligations as and when those liabilities become due.

**Outposting operations to Budapest**

Among the potential advantages justifying the outposting initiative, UNHCR identified planned improvements in the quality of service, in terms of both internal operations and the response to the needs expressed by refugees; and efficiency gains resulting from better allocation of resources. No further details were provided as to the nature, substance or extent of the efficiency improvements expected from outposting. At the audit date, UNHCR was still not in a position to provide information demonstrating the improvements in responsiveness and quality of the service. UNHCR had not acquired the means for measuring changes in the quality of service in order to ensure that the savings realized benefited UNHCR missions and did not have undesirable results.

**Treasury management**

As at 31 December 2009, UNHCR had \$382.6 million in cash and term deposits in 465 active bank accounts (headquarters and field offices). As at 15 June 2010, the Board had received 367 bank confirmation statements on UNHCR accounts, representing \$378.2 million, or 98.8 per cent, of all accounts that had balances in the trial balance (\$378.2 million out of \$382.6 million).

**Programme and project management**

Payments to implementing partners totalled \$598.8 million, representing 33.3 per cent of UNHCR expenditure for 2009. As at 31 December 2009, amounts totalling \$265.3 million remained unjustified by implementing partner financial monitoring reports. However, as at 22 June 2010, UNHCR had received such reports covering \$577.9 million worth of expenditure, which represented 96.5 per cent of the total advances made by UNHCR to implementing partners.

Of the \$542 million in expenditure by implementing partners requiring audit certificates from third-party auditors due in 2010 for 2009, certificates for amounts totalling \$44 million, or 8 per cent of the total expenditure, had not been received as at 22 June 2010. This meant that the compliance rate was 92 per cent. Excluding projects with an approved liquidation period extension, the compliance rate was 98.8 per cent.

**Non-expendable property management**

Although UNHCR has shown evidence of improvement in managing non-expendable property, some deficiencies at various country offices were still not remedied. This matter was emphasized in the Board's audit opinion for the year ended 31 December 2009.

**Expendable property management**

The value of expendable property inventories was still not disclosed either on the face of the financial statements or in the notes, as required in paragraph 49 of the United Nations system accounting standards. UNHCR was not able to provide an estimate of the value of expendable property.

### **Human resources management**

The number of staff in between assignments was still an issue of concern, although various measures were taken in 2007, 2008 and 2009. As at 31 December 2009, 165 employees (2.4 per cent of the total) were in this position.

### **Internal audit function**

The Office of Internal Oversight Services (OIOS) carried out 33 audits of the UNHCR operations and offices, as well as headquarters, covering financial management, human resources, information technology, logistics, procurement and contract administration, programme and project management, property and project management, safety and security, strategic management and governance. While in 2008 the completion rate for planned audits was 68 per cent (13 out of 19 projects), the rate was 69 per cent (33 out of 48 projects) in 2009. The key findings of OIOS are included in the body of the present report.

### **Disclosures by management**

Management has made certain disclosures in section C of the present report as regards write-off of losses of cash, receivables and property; ex gratia payments; and cases of fraud and presumptive fraud.

### **Recommendations**

The Board has made several recommendations based on its audit. The main recommendations are that UNHCR:

- (a) **Intensify the efforts of the working groups in charge of preparing for the implementation of IPSAS in order to comply with the target of full implementation in 2012 (para. 27);**
- (b) **Analyse the reasons why certain working groups have made no progress on preparation for the transition to IPSAS and make specific efforts to improve the low rate of progress (para. 33);**
- (c) **Comply with the provisions concerning the cancellation of unliquidated obligations and reinforce its mechanisms for controlling the validity of obligations (para. 60);**
- (d) **Set up specific funding for its accrued end-of-service and post-retirement liabilities (para. 73);**
- (e) **Prepare comparative statistics and indicators in order to measure the improvement in the quality of the services delivered by outposted units (para. 90);**
- (f) **Ensure that bank reconciliations are exhaustive and that unexplained differences between bank confirmation statements and the general ledger are resolved (para. 100);**
- (g) **Continue its efforts to improve the rate of timely justification of advances granted to implementing partners (para. 108);**



(h) Assess instalments disbursed to implementing partners that have remained unreported for more than a year and take appropriate measures to have them reported as recovered from the partners;

(i) Continue its efforts to obtain the audit certificates from implementing partners by 30 April of each year (para. 123);

(j) Record non-expendable property values in a timely and regular manner, as soon as they are recorded in the asset database; take a full physical inventory of its non-expendable property in each field representation so as to match the assets present with the list of assets found in the database; and monitor asset disposal procedures more rigorously (para. 153);

(k) Disclose in future financial statements the value of expendable property unused at the end of the year in order to provide a more complete and accurate account of its assets (para. 158);

(l) Continue its efforts to reduce the number of staff in between assignments and not on temporary duty (para. 173).

The Board's other recommendations appear in paragraphs 31, 54, 57, 84, 89, 96, 123, 126, 130, 134, 139, 151 and 184.

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<sup>a</sup> *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E (A/64/5/Add.5), chap. II.*

## **A. Mandate, scope and methodology**

1. The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) and has reviewed its operations for the financial period from 1 January 2009 to 31 December 2009 in accordance with General Assembly resolution 74 (I). The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, as well as the International Standards on Auditing. Those standards require that the Board comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements presented fairly the financial position of the Office of the United Nations High Commissioner for Refugees (UNHCR) as at 31 December 2009 and the results of its operations and cash flows for the year then ended, in accordance with the United Nations system accounting standards. This included an assessment to determine whether the expenditures recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether income and expenditures had been properly classified and recorded in accordance with the Financial Rules for Voluntary Funds Administered by the United Nations High Commissioner for Refugees. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews of UNHCR operations under financial regulation 7.5. This requires the Board to make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of UNHCR operations. The General Assembly had also requested the Board to follow up on previous recommendations and to report to it accordingly. These matters are addressed in the relevant sections of this report.

4. The Board continues to report the results of audits to the Administration in the form of management letters containing detailed observations and recommendations. This practice allows for ongoing dialogue with the Administration. In this regard, three management letters were issued covering the period under review.

5. The Board coordinates with the Office of Internal Oversight Services (OIOS) in the planning of its audits to avoid duplication of efforts and to determine the extent of reliance that could be placed on the latter's work.

6. Where observations in the present report refer to specific locations, such observations are limited only to those locations specified.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly, including specific requests from the Assembly and the Advisory Committee on Administrative and Budgetary Questions. In particular, the Advisory Committee in its report A/63/474, requested the Board to:

(a) Strengthen its validation process with a view to improving its ability to evaluate results and impact of the efforts to implement the Board's recommendations;

(b) Continue to closely monitor the application of the International Public Sector Accounting Standards (IPSAS) and the preparatory processes for enterprise resource planning and for IPSAS;

(c) Follow up on the incomplete risk-based methodological framework of the Internal Audit Division of OIOS and the low rate of completion of planned assignments;

(d) Continue to place emphasis on the review of results-based budgeting and results-based management;

(e) Continue to follow up on the monitoring of audit processes and on the regular reviews of the nationally executed projects carried out by United Nations entities;

(f) Provide guidance to implement internal control procedures for non-expendable property.

8. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

9. The recommendations contained in this report do not address steps that UNHCR may wish to consider in respect of officials for instances of non-compliance with its Financial Rules, administrative instructions and other related directives.

## **B. Findings and recommendations**

### **1. Follow-up of previous recommendations**

10. Of the 19 recommendations made for 2008, 8 (42 per cent) were fully implemented, 10 (53 per cent) were under implementation and 1 (5 per cent) was not implemented. Details of the status of implementation of these recommendations are shown in the annex to the present report. This represented an improvement in the rate of implementation. For the 2007 financial period, the corresponding figures were, respectively, 7 (33 per cent), 11 (53 per cent) and 3 (14 per cent).

#### *Recommendations under implementation*

11. For the eight recommendations that were under implementation, the Board noted that in certain cases, implementation depended on the introduction of medium-term projects involving in-depth reforms (in respect of matters such as funding of after-service and post-retirement liabilities and number of staff in between assignments). In other cases, implementation was dependent on ongoing upgrading of computerized databases (in respect of matters such as analysis of audit certificates and management of non-expendable property).

12. On the other hand, the following recommendations could have, in the Board's view, been fully implemented: verification of the validity of unliquidated obligations, which remained inadequate despite the efforts expended; monitoring of bank account closings; and the adoption of appropriate measures to have instalments

disbursed to implementing partners that have remained unjustified for more than one year justified or recovered from the implementing partners. Further comment on these matters is found in the relevant sections of the present report. UNHCR stated that it would endeavour to implement the recommendations that were not fully implemented and that further resources would be assigned for implementing those with high priority.

#### *Recommendations not implemented*

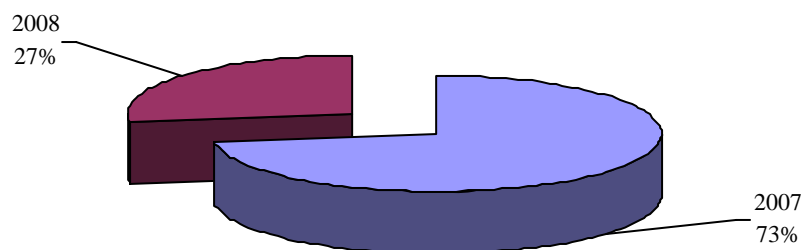
13. The recommendation not yet implemented relates to the obligation to disclose the value of expendable property in the financial statements. UNHCR explained that the decision not to disclose the value of expendable property in the financial statements was based on a policy applied consistently by several United Nations organizations. In addition, UNHCR considered that its current accounting system would not correctly account for its inventory. The Board has reverted to the matter in the present report.

#### *Ageing of previous recommendations*

14. In response to a request of the Advisory Committee on Administrative and Budgetary Questions (A/59/736, para. 8), the Board evaluated the ageing of its previous recommendations that had not yet been fully implemented. Figure II.I shows the breakdown by financial period in which such recommendations were first made.

Figure II.I

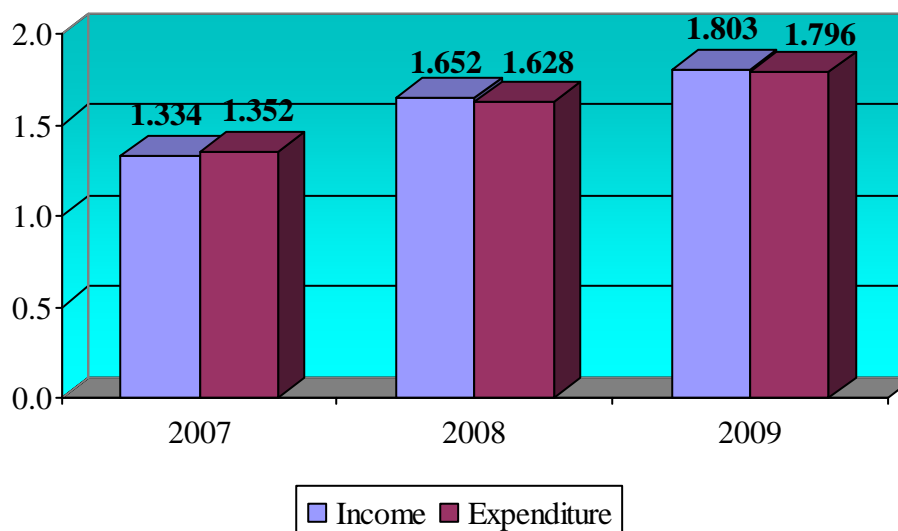
#### **Ageing of recommendations under implementation or not implemented**



## **2. Financial overview**

15. Total income for the period under review was \$1.803 billion, while total expenditure amounted to \$1.796 billion, giving an excess of \$7 million. Comparative income and expenditures for the financial periods 2007, 2008 and 2009 are shown in Figure II.II.

Figure II.II  
**Comparative income and expenditure**  
 (Billions of United States dollars)



Source : UNHCR financial statements.

16. The analysis of the key financial ratios is presented in table II.1. The cash-to-liabilities ratio has stabilized since 2007, when it was significantly reduced to 0.52:1, from 1.68:1 as at 31 December 2006, as a result of the recognition in the financial statements, for the first time in 2007, of end-of-service and post-retirement liabilities.

Table II.1  
**Ratios of key financial indicators**

Ratio	Financial year ending on 31 December:				Dividend and divisor of ratio for 2009 <sup>a</sup>
	2006	2007	2008	2009	
Contributions receivable/total assets <sup>b</sup>	0.20	0.17	0.18	0.17	88,455/508,902
Cash and term deposits/total assets <sup>c</sup>	0.68	0.75	0.75	0.75	382,615/508,902
Cash and term deposits/total liabilities <sup>d</sup>	1.68	0.52	0.58	0.57	382,615/668,890
Unliquidated obligations/total liabilities <sup>e</sup>	0.63	0.18	0.20	0.22	145,639/668,890

<sup>a</sup> Thousands of United States dollars.

<sup>b</sup> A low indicator depicts a healthy financial position.

<sup>c</sup> A high indicator depicts a healthy financial position.

<sup>d</sup> A low indicator indicates that insufficient cash is available to settle debts.

<sup>e</sup> A low indicator indicates that obligations are being liquidated.

### **3. Progress towards the implementation of the International Public Sector Accounting Standards**

17. In accordance with General Assembly resolution 62/233 and in response to the comments of the Advisory Committee on Administrative and Budgetary Questions in its report A/63/474, the Board continued to review the efforts undertaken by UNHCR to prepare for the transition to IPSAS and to adapt its enterprise resource planning system.

18. Initially UNHCR set itself the objective of issuing financial statements compliant with IPSAS as from 31 December 2010. In order to reach that goal, the procedures and information technology (IT) systems had to be in place no later than 1 January 2010. To that end, the plan to adopt IPSAS was approved by the Deputy High Commissioner in June 2008. The total cost of implementing IPSAS was estimated by UNHCR at \$3.2 million for the period 2007-2009. This amount was calculated taking into account training costs, consultants, staff members, information technology and logistics.

19. The latest plan for the project to adopt IPSAS, updated in February 2009, specified the tasks assigned to the different teams responsible for the project. It gave a breakdown of these tasks, with a forecast timetable for their realization and rates of completion as at February 2009, as well as the overall rate of progress of the project. In its report on 2008,<sup>1</sup> the Board noted that only limited progress had been made in its total planned actions.

20. The Board noted during its verifications in March 2010 that the deadlines included in the revised plan could not be met, given the delay in the efforts of the working groups in charge of preparing for IPSAS. This delay, as well as the difficulty of carrying out a phased implementation of IPSAS, led UNHCR to postpone full implementation until 1 January 2011.

21. UNHCR explained that the delay resulted from insufficient resources originally being made available. UNHCR acknowledged that its working group was not composed of persons with the right skills and that the scope of the tasks to be done in preparation for the transition to IPSAS had not originally been correctly estimated. In addition, UNHCR stressed the existence of multiple priorities, including the preparation of its software to support results-based management and the preparation of the new budget structure that went into effect as from 1 January 2010.

22. Effective February 2009, UNHCR increased the number of working groups from 5 to 10. In April 2010, UNHCR hired an accounting expert for the project.

23. A request for additional funds in the amount of \$2.8 million for 2010 and 2011 was made. As at the date of the audit, an additional amount of \$2.4 million for 2010 had been approved, over and above the \$0.9 million previously granted. The total resources allocated for 2010 therefore stood at \$3.3 million.

24. Following the recommendation made by the Board in its previous report that UNHCR approve a revised plan for the transition to IPSAS, accompanied by a revised budget to include the cost of modernizing the enterprise resource planning

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<sup>1</sup> *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E (A/64/5/Add.5), chap. II.*

system,<sup>2</sup> UNHCR decided to commit a third of the 2010 budget for IPSAS to the update of the enterprise resource planning system. The estimated total costs for UNHCR to prepare for the transition to IPSAS over the period 2008-2011 were \$5.1 million.

25. The Board expressed concern that the efforts made by UNHCR might be insufficient to meet the deadlines.

26. After the Board's audit, as reported in the Standing Committee meeting of June 2010, UNHCR decided to defer the full implementation of IPSAS until 2012. This one-year postponement was likely to ease the schedule, but did not eliminate the Board's concern considering the low rate of progress of the reform.

**27. The Board recommends that UNHCR intensify the efforts of the working groups in charge of preparing for the implementation of IPSAS in order to comply with the target of full implementation in 2012.**

#### *Update of financial rules*

28. In its report of 1 October 2009, the Advisory Committee on Administrative and Budgetary Questions recommended "that UNHCR submit to the Board its comprehensive revisions to the Financial Rules for full adoption of IPSAS when appropriate" (A/AC.96/1068/Add. 1, para. 30).

29. This recommendation had not been implemented by March 2010. The only changes UNHCR made in 2009 were to bring its Financial Rules for Voluntary Funds into compliance with the new budgetary rules that went into effect on 1 January 2010.

30. UNHCR indicated that five United Nations entities had engaged in drafting a set of harmonized financial regulations and rules that were fully compliant with IPSAS, and a final draft was due to be released in July 2010. It was expected that the draft regulations and rules would be presented to the legislative bodies and the Board for comments in November 2010. Following the completion of the formal approval process, UNHCR expected that it could proceed with the adoption of the approved United Nations harmonized regulations and rules in 2011, in line with the views expressed by the Advisory Committee. Considering the delays already experienced in the process, the Board was concerned that the revised financial rules might not be adopted in time for the entry into force of IPSAS.

**31. The Board recommends that UNHCR ensure that its revised financial rules, compliant with IPSAS, be adopted in conjunction with the entry into force of IPSAS.**

32. UNHCR began monitoring progress on preparatory efforts for the transition to IPSAS. For each of the working groups, the tasks to be performed by designated employees are described and assigned a completion date. During the course of the verification by the Board in March 2010, progress on preparation work for the transition to IPSAS varied greatly, from 0 per cent for working group 1b, on the presentation of budget information, and working group 5c, on revenue recognition for exchange transactions, to 68 per cent for working group 3, on plant, property and

<sup>2</sup> Ibid., para. 80.

equipment. Overall, the rate of progress for the transition to IPSAS was 51 per cent in February 2010.

**33. The Board recommends that UNHCR analyse the reasons why certain working groups have made no progress on preparation for the transition to IPSAS and make specific efforts to improve the low rate of progress.**

34. In its response, UNHCR indicated that progress towards IPSAS implementation had faced some difficulties related to identifying the right expertise for vacant positions. Management was taking the necessary action to remedy the issues.

#### **4. Statement of income and expenditure**

35. Total income increased to \$1.803 billion in 2009, from \$1.652 billion in 2008, an increase of 9.1 per cent. Voluntary contributions of \$1.762 billion represented 97.7 per cent of the total income of UNHCR. They increased by 8.2 per cent from the level of 2008, when they reached \$1.628 billion. This was explained mainly by the increase in voluntary contributions received by UNHCR for its supplementary programmes. Included in the figure of \$1.802 billion was an amount of \$1.037 billion for the Annual Programme Fund in 2009, compared with \$1.043 billion in 2008, representing a decrease of 0.6 per cent (compared with a 12.3 per cent increase between 2007 and 2008). In addition, income for the Supplementary Programme Fund amounted to \$672 million, compared to \$543.8 million in 2008, an increase of 23.6 per cent. The main operations financed from supplementary resources in 2009 were those in Pakistan (\$103.6 million), the Syrian Arab Republic (\$95.6 million), Iraq (\$88.8 million), the Sudan (\$61.4 million), Jordan (\$38.9 million) and the Democratic Republic of the Congo (\$25 million).

36. As part of the voluntary contributions, the allocation from the United Nations Regular Budget Fund amounted to \$46 million (2.6 per cent of the total income of UNHCR), compared to \$33.9 million in 2008 (2.1 per cent of the total income of UNHCR), while it reached \$37 million (2.8 per cent of total income) in 2007. The trend observed over several years was towards reduced contributions from the regular budget of the United Nations (3.4 per cent of total resources in 2005, 2.8 per cent in 2006, 2.8 per cent also in 2007 and 2.1 per cent in 2008).

37. Expenditure was \$1.796 billion in 2009, compared to \$1.628 billion in 2008, an increase of 10.3 per cent. Table II.2 shows the breakdown of expenditure by fund.

Table II.2  
**Breakdown of expenditure in 2009**

(Thousands of United States dollars)

<i>Fund</i>	<i>Programme</i>	<i>Support to programme</i>	<i>Management and administration</i>	<i>Total</i>
Annual Programme Fund	724 712	276 848	60 409	1 061 969
Supplementary Programme Fund	602 429	31 946	—	634 375
United Nations Regular Budget Fund	—	—	46 031	46 031
<b>Subtotal</b>	<b>1 327 141</b>	<b>308 794</b>	<b>106 440</b>	<b>1 742 375</b>



<i>Fund</i>	<i>Programme</i>	<i>Support to programme</i>	<i>Management and administration</i>	<i>Total</i>
Junior Professional Officers Fund				12 122
Medical Insurance Plan				3 536
Working Capital and Guarantee Fund				1 891
Staff Benefits Fund				35 754
<b>Grand total</b>				<b>1 795 678</b>

*Source:* Note 6 to the financial statements.

38. Overall, programme expenditure increased by 13.2 per cent (from \$1.171 billion to \$1.327 billion), support for programme decreased by 3 per cent (from \$318.5 million to \$308.8 million) and expenditure for management and administration increased by 9.9 per cent (from \$96.8 million to \$106.4 million).

39. Since partnerships are the mode of action favoured by UNHCR for implementing its operations on the ground, it is logical that the increase in programme expenditure leads to an increase in payments to partners. Payments to implementing partners in 2008 increased by 23 per cent from the 2007 level. As at 31 December 2009, such payments stood at \$598.8 million, 12.7 per cent above their level in 2008 (\$531.5 million). They represented 33.3 per cent of the total expenditure of UNHCR in 2009. However, the share of UNHCR payments that partners declared to have been spent and for which they provided the appropriate supporting documents was lower (\$333.5 million as at 31 December 2009, versus \$347.2 million as at 31 December 2008), confirming a trend begun in 2008 after regular increases over the previous years. After having been at 63 per cent in 2006, 76.4 per cent in 2007 and 65.3 per cent in 2008, the rates of advances spent and justified by subproject monitoring reports had returned to 55.7 per cent, according to the figures contained in note 6, to the financial statements, table 1, footnote a.

40. The slowdown mentioned must be compared with the increase in resources allocated to programmes, mainly in the context of supplementary programmes during the year. This declining trend is a source of concern for the Board and is discussed in the relevant section of this report.

41. Because of the recognition of end-of-service and post-retirement liabilities for which no specific funding was provided by UNHCR, an adjustment reflecting the accrued liabilities was recorded as at 31 December 2007 against the reserves and fund balances. This resulted in a negative balance of \$178.1 million in the reserves and fund balances at the end of 2007. As at 31 December 2008, the reserves and fund balances showed a negative balance of \$130.1 million. As at 31 December 2009, the negative balance amounted to \$159.9 million.

42. A specific fund, entitled the Staff Benefits Fund, was established in 2007 to provide for end-of-service and post-retirement liabilities. As at 31 December 2009, the Staff Benefits Fund showed a negative balance of \$446.9 million, compared with a negative balance of \$369 million at the end of 2008. Further comments on this issue are found in the relevant section of the present report.

**5. Statement of assets, liabilities and reserves and fund balances**

43. UNHCR assets increased from \$458.3 million at the end of 2008 to \$508.9 million as at 31 December 2009. This 11 per cent growth in 2009 was due mainly to an increase of about 11.8 per cent in cash and term deposits.

44. As at 31 December 2009, total liabilities amounted to \$668.9 million compared to \$588.4 million at the end of the previous year, an increase of 13.7 per cent. This increase was due mainly to prior-period adjustments to correct the underestimated actuarial valuation of prior years, by a total amount of \$72.2 million. As indicated in note 18 (e) to the financial statements, the actuarial valuation adjustment of \$35.4 million for after-service health insurance was made to reflect correctly the effect of changes in the mortality assumption to match the assumption used by the United Nations Joint Staff Pension Fund relating to prior years. The actuarial valuation adjustment for repatriation benefits of \$36.8 million reflects the change in the attribution period from the expected working lifetime to the first 12 years of employment. Salary scales were also aligned to match those used by the United Nations for staff benefits.

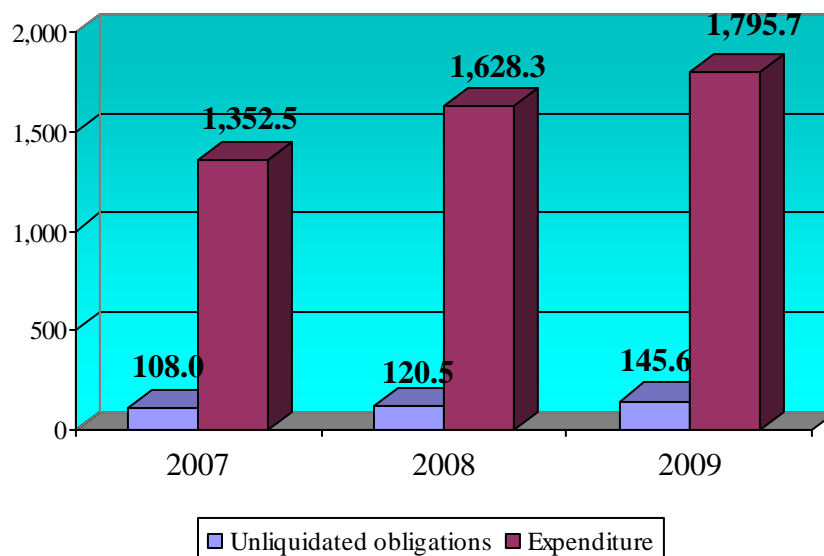
45. UNHCR liabilities under the Staff Benefits Fund as at 31 December 2009 amounted to \$448.4 million (broken down as follows: \$347.4 million for liabilities for after-service health insurance, \$65.5 million for repatriation benefits, \$34 million for accrued annual leave and \$1.5 million for the voluntary separation programme), while it was \$388.4 million as at 31 December 2008.

*Unliquidated obligations*

46. The savings on the cancellation of prior-period obligations for the period under review amounted to \$13.2 million, compared with \$16.2 million for the preceding financial period. These cancellations represented 9.1 per cent of the total unliquidated obligations as at the end of 2009, compared with 13.4 per cent in 2008.

47. As at 31 December 2009, unliquidated obligations amounted to \$145.6 million, in 2009, an increase of 20.8 per cent from the \$120.5 million of the previous financial year. Their proportion of total expenditure increased from 7.4 per cent to 8.1 per cent. In figure II.III, unliquidated obligations are compared to total expenditure for 2007, 2008 and 2009.

Figure II.III  
**Comparison of changes to unliquidated obligations and expenditure, 2007-2009**  
 (Millions of United States dollars)



Source: UNCHR financial statements.

48. Paragraph 39 of the United Nations system accounting standards defines obligations as amounts for orders placed, contracts awarded, services received and other transactions that involve a charge against the resources of the current financial period and that will require payment during the same or a future period.

49. In addition, financial rule 105.9 of the Financial Regulations and Rules of the United Nations states that an obligation must be based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognized by the United Nations, and that all obligations must be supported by an appropriate obligating document.

50. In paragraph 37 of its previous report, the Board reiterated its recommendation that UNHCR comply with the provisions concerning the cancellation of unliquidated obligations and reinforce its mechanisms for controlling the validity of obligations. In response to the recommendations made by the Board in 2008, UNHCR has agreed to improve controls over the validity of unliquidated obligations, in particular by carrying out monthly reviews of unpaid purchase orders. The Board determined that the work of cancelling unliquidated obligations at year's end to retain only those that relate to the financial period could be further improved.

51. Regulation 5.3 of the Financial Regulations and Rules of the United Nations states that appropriations shall remain available for 12 months following the end of the financial period to which they relate to the extent that they are required to discharge obligations in respect of goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligation of the financial period.

52. The instruction issued by UNHCR (IOM/054/2009) for the end of 2009 stated that an obligation could not be created after 21 December 2009. The deadline was set to ensure that all offices enter their obligations early and do not miss the end of the financial year. Exceptions to the deadline could be approved by the Controller.

53. The Board noted that 203 purchase orders, for a total of \$10.9 million, or 7.5 per cent of the total of unliquidated obligations as at 31 December 2009 (\$145.6 million), were made after 21 December 2009. Among the purchase orders resulting in unliquidated obligations, 10 issued by field offices, representing \$88,810, could not be analysed to determine whether the UNHCR Controller had actually given special authorization, owing to the lack of supporting documents. Indeed, in 2008, UNHCR decided to decentralize the management of supporting documents to the country offices. Although this decision might seem relevant from a managerial point of view, it prevented the Board from getting the requested supporting documents in time for the audit.

**54. The Board recommends that UNHCR: (a) ensure that the responsible officials comply strictly with the closing instructions of the Organization; and (b) adjust its internal procedures in order to comply with the audit requirements.**

55. The Board examined a sample of 169 unliquidated obligations linked to purchase orders totalling \$37.8 million, or 26 per cent of the total of unliquidated obligations as at 31 December 2009 (\$145.6 million), to determine their validity.

56. Once an obligation results in the provision of a service and the bill is received, the operation concerned ceases to be an unliquidated obligation and becomes an account payable. The Board has determined that the sample examined included transactions totalling \$28,676 that had been billed several months before but that remained registered as unliquidated obligations, although they constituted accounts payable. These errors, which can be attributed to delays in entering billing data in the Management Systems Renewal Project accounting software, result in overestimating total unliquidated obligations and underestimating those of accounts payable in statement II.

**57. The Board recommends that UNHCR make every effort to expedite the clearing of unliquidated obligations against accounts payable whenever bills and invoices are available to substantiate the receipt of goods and services.**

58. The Board has also established that some purchase orders should not have remained in the accounts as at 31 December 2009 for lack of a valid obligation:

- (a) A total of \$64,880 from unsigned purchase orders;
- (b) A total of \$132,007 from unauthorized purchase orders;
- (c) A total of \$183,936 from purchase orders whose issuance date was later than the billing date;
- (d) A total of \$261,800 from cancelled purchase orders;
- (e) A total of \$657,952 corresponding to purchase orders based on incomplete supporting documents.

59. In total, of the sample of 169 purchase orders totalling \$37.8 million in unliquidated obligations examined by the Board, transactions registered

questionably as unliquidated obligations totalled \$1,329,252, or 3.5 per cent of the entire sample. By extrapolation, the overstatement was estimated to be \$5.1 million.

**60. The Board reiterates its previous recommendation that UNHCR comply with the provisions concerning the cancellation of unliquidated obligations and reinforce its mechanisms for controlling the validity of obligations.**

**6. End-of-service liabilities, including after-service health insurance**

61. UNHCR staff who fulfil the necessary statutory conditions have the right, after the end of service, to the following at the expense of the organization: after-service health insurance, repatriation benefits, which include the repatriation grant, travel and shipping, and accrued annual leave.

62. As at 31 December 2009, total liabilities reached \$347.4 million for after-service health insurance, \$65.5 million for repatriation benefits and \$34 million for accrued annual leave, for a total of \$446.9 million.

*Funding policy for end-of-service liabilities*

63. The United Nations system accounting standards require provisions in the financial statements for end-of-service and post-retirement liabilities, to the extent required by the financial policy of the organization. Until 2006, in accordance with these standards, UNHCR disclosed these liabilities in the notes to the financial statements. After a series of observations, particularly from the Board, concerning the inappropriateness of this accounting treatment, the General Assembly decided, in section III of its resolution 60/255, to recognize these liabilities. Consequently, they were disclosed for the first time on the face of the UNHCR financial statements as at 31 December 2007.

64. The recording of the liabilities was made without appropriate funding being simultaneously put in place. This contributed to a large extent to the negative fund and reserves balance of \$130.1 million as at 31 December 2008 and of \$159.9 million as at 31 December 2009.

65. In paragraph 56 of its previous report, the Board noted that during the examination of the Secretary-General's report on the question of the liabilities and proposed funding for after-service health insurance, the Advisory Committee on Administrative and Budgetary Questions had considered that the transfer of unencumbered balances and savings to entirely alternative uses was an inappropriate financial management practice (A/61/791, para. 12).

66. The Board further observed that UNHCR could not use the available funds if their usage was specifically restricted under the Financial Rules for Voluntary Funds Administered by the High Commissioner and if those rules did not contain any provision concerning funding the termination benefit fund. In paragraph 58, the Board noted that in addition, even if UNHCR were to use the unearmarked funds for the after-service benefits, that would not be sufficient to cover the total liability for end-of-service and post-retirement liabilities.

67. Consequently, the Board had recommended that UNHCR urgently set up specific funding to balance the impact of accrued after-service liabilities, notably health insurance. UNHCR explained that it would consider the approach adopted by

the United Nations to address the funding of liabilities related to end-of-service and post-retirement benefits.

68. The Board also noted that the new estimate as at 31 December 2009 for liabilities relating to repatriation benefits totalled \$65.5 million, representing an annual charge of about \$5 million. These liabilities have also reached a level that requires the implementation of appropriate financing.

69. The Standing Committee of UNHCR met in June 2010 and studied three alternatives for funding the liabilities, as outlined by the Secretary-General in his report A/64/366. The Medical Insurance Plan liability of \$21.0 million was fully funded, as at 31 December 2009, from accumulated reserves of \$34.4 million. Therefore, no additional funds were needed. The Medical Insurance Plan fund should be reviewed annually, on the basis of the actuarial data gathered, in order to assess the ongoing sustainability of the reserves. The options to consider in order to fund the remaining after-service health insurance liability of \$326.4 million, excluding the Medical Insurance Plan, were as follows:

(a) To continue to apply the pay-as-you-go approach for the existing liabilities as at 31 December 2010, and to fund the liability for future periods starting on 1 January 2011. Reserves for funding future liabilities would be created by applying a charge to the posts of staff members with expected future service beyond 1 January 2011;

(b) Annual injections of funds to the reserve by transferring some of the unarmarked carry-over at the end of the year, the total amount of which would be subject to operational priorities and approval by the High Commissioner. In this case, a suggested target should be established at a recommended minimum, subject to the exigencies of operational requirements;

(c) A monthly payroll charge of 4 per cent on the net base salary of all Professional staff with effect from 1 January 2011, which would generate estimated funds of \$5.0 million annually.

70. The objective is to build up the reserve to acceptable and agreed levels over the course of the next 30 years, contingent upon actual funds reserved each year, using one or more of the above options. A formal review could be undertaken every two years to assess the assumptions and projections made and the reserve balances held, and any required adjustment to the proposed funding strategy could be made on a biennial basis, in line with the budget cycle.

71. To build up a reserve to fund repatriation liabilities of \$65.5 million, in line with current practice in the United Nations Secretariat and the six other funds and programmes within the United Nations system, one option would be to add a 4 per cent charge to the organizational net payroll costs for Professional staff, thereby generating approximately \$5.0 million per annum. Using this approach, it would take approximately 13 years to build a 100 per cent reserve fund, excluding any interest that may be earned on the fund.

72. As at the time of the audit however, no decision had been made with regard to the funding of the end-of-service and post-retirement liabilities. The Board was consequently concerned that where these liabilities were still not supported by an approved funding plan, there was a risk that UNHCR might not be in a financial

position to fully meet its obligations with regard to end-of-service liabilities and post-retirement benefits as and when those liabilities become due.

**73. The Board reiterates its previous recommendation that UNHCR set up specific funding for its accrued end-of-service and post-retirement liabilities.**

*Discount rate*

74. Pursuant to the request made by the General Assembly in its resolution 61/264, the Board validated the valuations of after-service health insurance and repatriation benefit liabilities. The Board considered the procedure for evaluating these amounts, and particularly the reports by the consulting actuary. UNHCR assessed the liabilities using the actuarial method stipulated by IPSAS 25, in accordance with paragraph 10 of the above-mentioned resolution of the General Assembly.

75. In its previous valuation of the after-service health insurance liability, UNHCR had used a discount rate of 5.5 per cent. The valuation of the after-service health insurance liability as at 31 December 2009 relies on a discount rate of 6.15 per cent. A discount rate is an interest rate used, as a common financial practice, to estimate the present value of an amount to be earned or lost at a future date. In other words, it represents the time value of money. As the after-service health insurance liability is composed of benefits that will be paid out by UNHCR to its retired staff in the future, IPSAS, like most other accounting frameworks, requires that these amounts be “discounted” so that the reporting entity takes the present value of the future benefits as an estimate for its liability.

76. In practical terms, the higher the discount rate, the lower the present value of future amounts, and vice versa. Hence, if the same discount rate as in the prior year had been used, the after-service health insurance liability for 2009 would have been higher than the amount reported.

77. IPSAS 25, which serves as a reference for the actuarial methodology used for the valuation of the after-service health insurance liability as per resolution 61/264 of the General Assembly, does not prescribe any particular discount rate. It states, however, that “The rate used to discount post-employment benefit obligations (both funded and unfunded) shall reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money shall be consistent with the currency and estimated term of the post-employment benefit obligations” (para. 91). It further specifies that “an entity makes a judgment whether the discount rate that reflects the time value of money is best approximated by reference to market yields at the reporting date on government bonds, high quality corporate bonds, or by another financial instrument” (para. 94).

78. According to the United Nations, the objective of selecting a discount rate when valuing end-of-service benefits is to measure the single amount that, if invested in a portfolio of high-quality debt instruments, would provide the necessary future cash flow to pay the accrued benefits when due. The United Nations has historically established the discount rate assumption by referring to rates of return on available high-quality, fixed-income investments with cash flows that match the timing and amount of expected benefit payments. The rates of return used as a reference by the United Nations have been those of high-quality, long-term corporate bonds. UNHCR has followed the approach adopted by the United Nations.

79. The Board acknowledges that this methodology is compliant with IPSAS 25, yet makes the following comments for consideration in the discussion on funding these liabilities:

(a) The increase in the discount rate does not reflect the trend in interest rates, which have generally tended to decrease over the recent period. This increase results in UNHCR having decided not to increase the discount rate for the previous valuation, although the application of the methodology described above would have resulted in an increase from 5.5 per cent to 6.5 per cent at that time. Considering the uncertainties on the prescriptions of IPSAS (IPSAS 25 had not been adopted yet), UNHCR had conservatively decided to maintain the 5.5 per cent rate. Had it chosen to raise the rate to 6.5 per cent at the time, the same rate would have then decreased rather than increased for the last valuation — which would have been consistent with the economic environment;

(b) The discount rate is but one example of the high degree of uncertainty inherent in the actuarial valuation of a liability. While compliant with the accounting standards, this valuation is only an estimate of the actual value of the liability. Consequently, the Executive Committee of UNHCR may wish not to regard this as the absolute point of reference. Valuations based on standards other than accounting ones may yield different results. In this regard, the Board wishes to underline that a financial valuation of the funding needs (or “funding valuation”) would result in a different value than would the accounting valuation, which is generally more conservative.

#### *Change in assumptions*

80. The actuarial valuation liability for after-service health insurance depends upon actuarial assumptions, the main one of which is the discount rate. As mentioned above, UNHCR has changed this assumption from the last biennium, along with other assumptions, such as mortality rates.

81. Paragraph 5 (iii) of the system accounting standards of the United Nations states, “Financial statements should disclose all items which are material enough to affect evaluations or decisions and all material information which is necessary to make the statements clear and understandable.”

82. UNHCR did not disclose the change to the actuarial assumptions in the notes to the financial statements. The actuarial assumptions used for the valuation as at 31 December 2009 were disclosed, but the assumptions used for the previous valuation were not recalled. In addition, neither the reasons nor the impact of the changes were disclosed.

83. Considering the sensitive nature of the after-service health insurance liability for UNHCR and the significance of the actuarial assumptions, the Board is of the view that their modification constitutes in itself material information, and should be sufficiently disclosed.

**84. The Board recommends that UNHCR modify the notes to its financial statements by including disclosure of the change in the main actuarial assumptions used for the valuation of the after-service health insurance after-service health insurance liability, along with the reason for and the effect of this change.**



## 7. Outposting operations to Budapest

85. The following goals for outposting were listed in the document presented to the Standing Committee at its 40th meeting, on 29 August 2007: (a) to create a more streamlined headquarters; (b) to improve UNHCR responsiveness to the needs of its beneficiaries; (c) to channel more resources into operations (by reducing expenditure on administration); (d) to devolve support services to the field; (e) to streamline and simplify processes with a view to reducing bureaucracy; (f) to ensure effective and efficient control and accountability mechanisms; and (g) to achieve the optimal balance between direct implementation and implementation through partnerships.

86. Although the improvement in service quality was included in the documents presented to the Standing Committee, as well as in the High Commissioner's decision of 12 June 2007, they were not defined in detail at any stage the project design. Among the potential advantages justifying the outposting initiative, the UNHCR consultant included improvement in the quality of service, in terms of both internal operations and the response to the needs expressed by refugees; and efficiency gains, resulting from better allocation of resources. No further details were provided as to the nature, substance or extent of the efficiency increases expected from outposting. They remained general management objectives.

87. UNHCR explained that the initial objectives for outposting were: (a) to reduce administrative costs, the primary objective against which results would be measured; and (b) to ensure service continuity and to supply, at least at first, the same level of quality as at Geneva.

88. However, UNHCR had not acquired the means for measuring changes in the quality of service provided in order to ensure that the savings realized benefited UNHCR missions and did not have undesirable results. Indicators might have included, for example, processing times for certain dossiers relating to personnel issues and supply-chain delivery.

**89. The Board recommends that before each structural reform, UNHCR establish detailed objectives, indicators and expected impact on management.**

**90. UNHCR agreed with the Board's recommendation that it prepare comparative statistics and indicators in order to measure the improvement in the quality of the services delivered by outposted units.**

91. While agreeing with this recommendation, UNHCR noted that the mere fact that there had been no disruption of services despite the move and the recruitment of new staff was an indicator of efficiency.

### *Global Service Centre*

92. The outposted services were installed from January 2008 in the Global Service Centre, inaugurated in February 2008. There were 204 budgeted posts (196 of which were filled) on 16 November 2009. The Global Service Centre employed a total of 28 National Professional Officers in the various services (14.3 per cent of the total). Eight were in the Personnel Administration and Payroll Section, seven in the Financial Control Section and seven in the Global Learning Centre. The other six were in the Recruitment and Placement Unit, Division of Operational Services and Centre Management Unit.

93. According to the criteria listed in the 1994 report of the International Civil Service Commission,<sup>3</sup> as endorsed by the General Assembly in its resolution 49/223, *“The work performed by NPOs should have a national content ... The functions of all NPO posts should be justified within the overall efforts of the United Nations system to increase national development and other related categories. NPOs should bring to bear in the job national experience and knowledge of local culture, language traditions and institutions”*.

94. According to these criteria, local officers should be recruited for work that internationally recruited staff are not competent to undertake because the jobs require local knowledge. Most local officers were employed for administrative work, such as finance, payroll or human resources management, that has no national content and requires no particular recourse to local culture or language, or knowledge of local institutions.

95. The recruitment of local officers for the Global Service Centre was driven by a cost-saving approach. However, the situation thus created did not meet the criteria in force.

**96. UNHCR agreed with the Board’s recommendation that it ensure that its practices in employing and assigning National Professional Officers comply with the criteria of the International Civil Service Commission and the resolutions of the General Assembly.**

## **8. Treasury management**

97. As at 31 December 2009, UNHCR had \$382.6 million in cash and term deposits in 465 active bank accounts (headquarters and field offices). The Board had received only 214 bank confirmation statements as at 15 March 2010, representing 51 per cent of the 417 UNHCR general ledger accounts that were not nil in the trial balance.

98. As at 15 June 2010, the Board had received 367 bank confirmation statements, representing \$378.2 million, or 98.8 per cent of all UNHCR accounts that were not nil in the trial balance (\$378.2 million out of \$382.6 million).

99. The Board observed that 12 accounts had unexplained or uncorrected differences between the bank confirmation statement as at 31 December 2009 and the closing balance in the general ledger of UNHCR. The total difference amounted to \$38,100.

**100. UNHCR agreed with the Board’s recommendation that it (a) ensure that bank reconciliations are exhaustive and (b) resolve unexplained differences between bank confirmation statements and the general ledger.**

## **9. Programme and project management**

101. UNHCR implements the operations under its mandate through a wide range of partners: United Nations entities and other international organizations in the context of bilateral partnerships, non-governmental organizations, universities and research institutes, eminent personalities, regional organizations, members of parliament,

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<sup>3</sup> *Official Records of the General Assembly, Forty-ninth Session, Supplement No. 30 (A/49/30), annex VI.*

government departments, private sector entities, refugees and receiving communities.

102. In its report A/63/474, the Advisory Committee on Administrative and Budgetary Questions encouraged the Board to continue its review of this matter and to provide an update in its next audit.

103. In 2009, the projects entrusted to partners represented \$598.8 million, or 33.3 per cent of the UNHCR expenditure of \$1.796 billion. The corresponding figures for 2008 were \$531.5 million and 32.6 per cent.

*Justification of implementing partners' expenditure*

104. Instalments disbursed to implementing partners are to be periodically examined by UNHCR on the basis of monitoring reports received from partners and accepted by UNHCR. As at 31 December 2009, the expenditure justified by UNHCR implementing partners through implementing partner financial monitoring reports amounted to \$333.5 million, compared to \$347.2 million for 2008. The difference between the value of instalments disbursed to implementing partners (\$598.8 million) and that of expenditure incurred by them and shown in their financial monitoring reports (\$333.5 million) increased from \$102 million in 2007 to \$184.3 million in 2008 and \$265.3 million in 2009. Some 23.7 per cent of instalments disbursed to implementing partners had not been justified at the 2007 closure, and 34.7 per cent at the 2008 closure; this figure rose to 44.3 per cent in 2009.

105. A high rate of receipt of implementing partner financial monitoring reports contributes to ensuring that the instalments disbursed by UNHCR are being used properly. The Board therefore expressed its concern at the risk of unreported instalments totalling \$265.3 million (14.8 per cent of total expenditures for 2009) in the financial statements of UNHCR, compared to \$184.3 million in unreported instalments for 2008 (11.3 per cent of total expenditures as at 31 December 2008).

106. The declining rate of reported instalments at year's end must be compared with the increase in resources allocated to programmes, mainly in the context of supplementary programmes during the year. The Board expressed its concern about this declining trend, which could be indicative of a bottleneck deriving from the fact that implementing partners are less able to manage the flow of resources they obtain.

107. UNHCR commented that, in accordance with its internal rules, the final implementing partner financial monitoring reports (IPFR) were mostly received by mid-February of the following year but that their verification and recording in the accounting system of implementing partners required additional time. UNHCR later reported that, as at 22 June 2010, it had received reports covering \$577.9 million worth of expenditure, which represented 96.5 per cent of its total advances to implementing partners. Although this indicates significant progress, there is still a need to further anticipate the receipt of such reports in time for the Board's audit.

**108. The Board reiterates its previous recommendation that UNHCR continue its efforts to improve the rate of timely justification of advances granted to implementing partners.**

*Long-outstanding instalments*

109. In the absence in the UNHCR accounting system of receivable and payable accounts that could be used to record advances to implementing partners, the X21 balances, which record the difference between the instalments disbursed to partners and the expenditure justified by implementing partner financial monitoring reports, allow UNHCR to monitor the financial situation of each subproject or partner.

110. In paragraph 127 of its previous report, the Board recommended that UNHCR assess the instalments disbursed to implementing partners that have remained unjustified by implementing partner financial monitoring reports for more than one year and take appropriate measures to have them justified or recovered from implementing partners.

111. Table II.3 shows the balance of unreported instalments as at the end of 2008 and of 2009, by the year in which the instalments were disbursed.

Table II.3  
**Instalments pending reporting**  
(United States dollars)

	<i>Year when the instalments were disbursed</i>				
	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
As at 31 December 2008	1 063 921	818 441	2 931 632	184 292 592	—
As at 31 December 2009	122 380	610 900	743 118	3 291 222	265 281 984

Source: UNHCR.

112. The Board noted that UNHCR had made progress in regularizing long-standing unreported instalments, compared to the situation in 2008. However, as at 31 December 2009, partnerships that had been concluded in 2005 still showed an unreported balance of \$122,380, those concluded in 2006 showed a balance of \$610,900, those concluded in 2007 a balance of \$743,118 and those concluded in 2008 a balance of \$3,291,222. The Board considered that instalments awaiting reporting for more than one year still required explanation and special measures.

113. As at 22 June 2010, the instalments awaiting reporting for more than one year had been reduced to \$1,390,583. All partnerships that had been concluded in 2005 and 2006 had been reported on, those of 2007 showed a balance of \$275,586 and those concluded in 2008 a balance of \$1,114,997.

114. The Board recalls that UNHCR has set precise rules concerning auditing X21 balances. The UNHCR manual specifies in chapter 4, part 6, entitled "Monitoring and reports", that implementing partner financial monitoring reports should be submitted by implementing partners when requesting the payment of the next instalment, and also at the times fixed in the subproject agreements. If a subproject terminates on 31 December and all commitments are liquidated by 31 January, the regular monitoring report (parts 1 and 2), which is due on 15 February for the period ending 31 December, can be replaced by the final monitoring report (parts 1 and 2).

115. At the latest, projects should be phased out during the financial period following the closure of the project, except when the extension of the project has been duly approved. The projects still included in the X21 balances of 2007 and

2008 had not been postponed to beyond one year. They were consequently subject to this rule, and the reports relating to their execution should have been produced no later than the end of the following year.

116. UNHCR indicated that continuous follow-up action was being completed for the remaining balances.

**117. The Board reiterates its previous recommendation that UNHCR: (a) assess the instalments disbursed to implementing partners that have remained unreported for more than a year and (b) take appropriate measures to have them reported or recovered from the implementing partners.**

#### *Audit certificates*

118. UNHCR requires its implementing partners to supply audit certificates, delivered by independent external auditors, for expenditure incurred by the partners with UNHCR funds. Until 2006, certificates had to be produced within six months of the final liquidation date of the subproject, but this period was reduced to three months for operations financed since 2007.

119. In its previous report, the Board observed that as at 29 June 2009, of the total amount of \$498.6 million that required audit certification, certificates covering only \$252 million, or 50.5 per cent, had not been received by UNHCR, although the audit reports were generally due by 30 April 2009<sup>4</sup> at the latest. In addition, concerning prior years, as at June 2009, approximately 10 per cent of expenditure for 2005 had not yet been substantiated by audit certificates. Similarly, for 2006 and 2007, 14 per cent and 17 per cent, respectively, were not yet covered by audit certificates. Further, of the audit certificates received by UNHCR for the 2008 period, \$29.5 million, or 12 per cent of the value of audit certificates received, reflected qualified audit opinions. In the circumstances, the Board had been unable to obtain adequate assurance as to the validity of a significant portion of expenditure incurred through implementing partners and consequently qualified its opinion on the financial statements for the year ended 31 December 2008.

120. For 2009 expenditures, audit certificates representing a total of \$542 million were to be communicated by 30 April 2010. This amount is not equal to the total expenditure incurred by implementing partners, as some are not required to submit audit certificates.

121. As at 30 April 2010, in terms of audit certificates due from third-party auditors, certificates representing \$303 million, or 55.9 per cent of the \$542 million due for 2010, had been received. As at 22 June 2010, certificates for amounts totalling \$44 million, or 8 per cent of the \$542 million due for 2010, had not been received, and certificates amounting to \$498 million had been received. The compliance rate was 92 per cent. Excluding projects with an approved liquidation period extension, the compliance rate was 98.8 per cent. These figures reflect a significant improvement as regards the submission of audit certificates.

122. Concerning advances made in years prior to 2009, as at 22 June 2010 the audit certificates not received represented 6.1 per cent of the payments made in 2005, 11.5 per cent of the payments made in 2006, 0.5 per cent of the payments in 2007 and 0.7 per cent of the payments in 2008. Although recognizing that improvements

<sup>4</sup> One month for the liquidation period is added to the standard first three months of the year.

had been made, the Board was concerned by the fact that the 2005 and 2006 percentages were still lagging behind the expected levels, considering the period of time elapsed.

**123. The Board reiterates its previous recommendation that UNHCR continue its efforts to obtain the audit certificates from implementing partners by 30 April of each year.**

124. As at 11 June 2010, the value of the audit certificates received for 2009 projects that contained qualified audit opinions on expenditure amounted to \$36.5 million, or 7.6 per cent of the value of all audit certificates received (\$477.4 million). In its previous report the Board expressed concern about any qualified audit opinions received from project auditors, as such an opinion could indicate weaknesses in the management or control of projects delivered through implementing partners. The Board recommended that UNHCR intensify its efforts to conduct an in-depth analysis of audit certificates in order to make potential adjustments to prior-year expenditure in the financial statements.

125. The Board noted that UNHCR had conducted an in-depth analysis of all qualified opinions and recorded them in the appropriate manner once clarification had been received. However, the potential financial impact of qualified opinions still to be resolved amounted to \$1.5 million for 2007, \$0.1 million for 2008 and \$2.3 million for 2009.

**126. UNHCR agreed with the Board's reiterated recommendation that it continue to make potential adjustments to prior-year expenditure in the financial statements.**

*Monitoring of opinions expressed in the audit certificates*

127. In order to improve the monitoring of opinions expressed in the audit certificates and to reflect any corrections that may be necessary on the accounts, UNHCR created, within its Management Systems Renewal Project, a dedicated database that can provide search results that are indispensable for monitoring the time limits and content of certificates.

128. The Board observed that input in the database of certificates to be monitored by the outpost offices could lower the quality of available monitoring. The number of certificates actually monitored did not correspond to the number of projects for which an audit certificate was theoretically expected. After examination by the Board, the number of audit certificates to be monitored for 2007 stood at 837, whereas there were only 807 in the database. While this anomaly did not point to a significant number of audit certificates whose production was not monitored, it demonstrates that UNHCR could further improve the system for monitoring certificates.

129. UNHCR recognized that some offices had not duly recorded the project agreements in the Management Systems Renewal Project, but emphasized that even if the agreements were not recorded in the system, the related audit certificates had been received as required. Therefore, there was no effect on the audit certificate compliance rate.

**130. The Board recommends that UNHCR guarantee that all anticipated audit certificates are included in its database.**

*Monitoring of implementing partners*

131. The Board, as part of its visits to UNHCR offices in Malaysia and the Syrian Arab Republic, also made observations on the administration of implementing partners and audit certificates.

132. The general presentation of subproject agreements with implementing partners was highly standardized, with the first section consisting of a standard model accompanied by two appendices, along with a description of the subproject, the table of objectives and the budget arranged by actions and budget lines in the appendix.

133. For some years the standard sections of the subproject agreements have been employing terminology no longer in use at UNHCR. For example, article 11 of the standard appendix for financial and programme arrangements (appendix 1) describes the implementing partner financial monitoring reports as “subproject monitoring reports” and the activity reports as “performance reports”, though they are now known as “narrative reports”. The standard contract has not taken account of these changes, which were made in 2006.

**134. UNHCR agreed with the Board’s recommendation that it update the standard contract with its implementing partners.**

135. Appendix 1, article 11, of the subproject agreements also states that the partner must supply a narrative report on the dates indicated in article 2.08 of the basic agreement. Article 2.08 gives the following reporting dates: 15 July and 15 February.

136. In Malaysia, there was no standard procedure for field visits to monitor the achievement of subproject objectives. Unlike the situation observed in the Syrian Arab Republic, they were left to the discretion of programme assistants.

137. Monitoring of the achievement of objectives, with an analysis of the impact and performance indicators associated with subprojects and the possibility of measuring their achievement effectively, could not be evaluated in the absence of any documentation in the files.

138. UNHCR indicated that in Malaysia the monitoring and evaluation were the subject of many e-mail exchanges, but that they had not been archived.

**139. UNHCR agreed with the Board’s recommendation that it put the monitoring of project implementation progress indicators on a formal footing and keep a record of the checks.**

## **10. Non-expendable property management**

140. According to note 2 (m) to the financial statements, non-expendable property consists of assets with an original purchase price greater than or equal to \$1,500 and a useful life greater than or equal to five years, and all special items. Special items include vehicles, computer equipment, plant and equipment, telecommunications equipment, security equipment and generators, with a minimum acquisition value of \$100.

141. As at 31 December 2009, the purchase value of UNHCR non-expendable property was \$343.6 million, compared to \$350.3 million as at 31 December 2008.

142. In its opinion on the financial statements for the year ended 31 December 2008, the Board emphasized the deficiencies in the management of non-expendable property and their impact on the accuracy of UNHCR property disclosure. This was related to inadequacies in the asset-tracking system. The Office of Internal Oversight Services also noted in its 2009 reports that asset management continued to be inefficient.

143. UNHCR pursued its efforts to correct the erroneous data in its database for the recording of non-expendable property, as recommended by the Board in paragraph 96 of its previous report.

144. In accordance with a recommendation made by the Board in its report on the year ended 31 December 2007,<sup>5</sup> the Asset Management Unit was strengthened in October 2008. The Unit consists of five persons who have been in Budapest since 1 March 2009 and an official in Geneva, who mainly provides clerical services to the Asset Management Board. In order to clean up the database for non-expendable property, and in coordination with the various focal points, a monitoring system was established to identify the assets for which no annual physical check had been carried out. A verification report has been sent to the Asset Management Board at headquarters every month since January 2009.

145. Although this constitutes an improvement over past practice, there remained unresolved problems in the field. As part of its visits to UNHCR offices in Kenya, Malaysia and the Syrian Arab Republic, the Board found that the management of assets in field still could be improved.

#### *Control of assets*

146. According to article 6.10 of the standard subproject agreement, assets are items with a value of \$1,500 or more and a serviceable life of at least five years.

147. When UNHCR makes an asset available to a partner, this must be recorded in the UNHCR inventory (AssetTrak database), as long as ownership is not transferred to the partner. According to chapter 4, section 4.3, point 6, of the Operations Management Handbook, "*Assets loaned under agreement are recorded in the UNHCR AssetTrak database*".

148. Similarly, when a partner buys equipment using subproject funds, it must be recorded in the UNHCR inventory. According to chapter 4, section 4.3, point 7, of the Operations Management Handbook, "*Assets procured by implementing partners under sub-project agreements with UNHCR funds should be declared to the UNHCR representation on receipt. The UNHCR representation will then arrange for the asset to be inspected and recorded into the AssetTrak database. An agreement for the receipt and right of use of UNHCR assets shall also be raised and the implementing partner requested to sign for the asset provided*".

149. The UNHCR offices in Malaysia and the Syrian Arab Republic were not performing any reconciliation check of assets owned by UNHCR that were being used by its partners. They were not receiving any inventory from them that they could periodically reconcile with the AssetTrak database.

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<sup>5</sup> *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5E* (A/63/5/Add.5), chap. II, para. 81.



150. During the site visits no conformity checks were made between the assets recorded in the UNHCR database and the inventories held by the partners. No checks were carried out either on non-expendable property procured with UNHCR funds and stored by the partners, or on assets the ownership of which had been transferred to the partners.

**151. UNHCR agreed with the Board's recommendation that it: (a) obtain from its partners their annual inventories; (b) conduct conformity checks between the non-expendable property in its AssetTrak database and the non-expendable property in its partners' inventories during site visits; and (c) conduct checks during the site visits of the inventory of non-expendable property procured with UNHCR funds, as well as of the assets donated by UNHCR.**

152. At the UNHCR office in Kenya, the management of non-expendable property could be improved. The Board found that:

(a) Some assets purchased were still valued at zero. These assets (four vehicles) represented a unit purchase price in excess of \$24,000;

(b) Other vehicles registered were not found in the detailed report on assets. These vehicles were declared "disposable" by the local Asset Management Board when it met on 13 August 2008. They had still not been sold off at the time of the audit (April 2009) and should therefore have still been found in the assets records;

(c) The examination of disposal forms revealed that essential aspects such as purchase price and net book value were not systematically mentioned. Furthermore, the decisions reached by the local Asset Management Board had not been recorded in the asset database, as called for by the procedure.

**153. UNHCR agreed with the Board's recommendation that it: (a) record non-expendable property values in a timely and regular manner, as soon as they are recorded in the asset database; (b) take a full physical inventory of its non-expendable property in each field representation so as to match the assets present with the list of assets found in the database; and (c) monitor asset-disposal procedures more rigorously.**

## **11. Expendable property management**

154. Expendable property consists of property and equipment valued at less than \$1,500 per unit at the time of purchase and with a serviceable life of less than five years. There are, however, a number of exceptions to this rule.

155. Paragraph 5 of the United Nations system accounting standards requires observance of the principles of prudence, substance over form and materiality in the selection and application of accounting policies. In addition, paragraph 49 requires disclosure of the value of inventory (other than non-expendable equipment, furniture and motor vehicles) as an asset in the financial statements at the end of the financial period.

156. In its two previous reports, the Board noted that the value of expendable property had not been indicated in the financial statements or the notes thereto, and it continued to express concern about the impact of this omission on UNHCR property disclosure and management of assets.

157. As at 31 December 2009, the value of expendable property inventories was still not disclosed, either on the face of the financial statements or in the notes, as required in paragraph 49 of the United Nations system accounting standards. UNHCR explained that non-disclosure of the value of expendable property in the financial statements was a policy applied consistently. UNHCR also explained that it was not able to provide an estimate of this value.

**158. The Board reiterates its previous recommendation that UNHCR disclose in future financial statements the value of expendable property unused at the end of the year in order to provide a more complete and accurate account of its assets.**

159. UNHCR reiterated its previous comments on the same subject, indicating that tracking and reporting on inventory were part of the IPSAS implementation for which preparations were under way.

## **12. Human resources management**

160. The term “staff in between assignments” refers to staff members who, after the expiration of their assignment, are without a new one and are on special leave with full pay. The term also applies to staff members on a normal assignment, but who are waiting to begin service in the assigned position. The category also includes officials whose term of assignment has expired but who are considered still to be working under the assignment.

161. All staff in between assignments have an indefinite contract. Indeed, in 1999, a decision by the High Commissioner granted indefinite contracts to all staff members. Later on, in a new context of staff cuts, this decision of 1999 led to an increase in the number of staff in between assignments. The granting of permanent contracts to everybody was frozen in 2002. Since then, fixed-term contracts have been the only contractual arrangement for newly recruited UNHCR staff.

162. The Advisory Committee on Administrative and Budgetary Questions requested the Board, in paragraph 9 of its report A/60/387, to provide it with up-to-date data on the situation of staff in between assignments.

163. A UNHCR instruction issued on 16 September 2002 required officials on full salary to accept temporary assignments for which they were qualified. Any refusal of a temporary job or assignment had to be duly justified. As a consequence, most staff in between assignments are performing temporary duties. A distinction should therefore be made between staff in between assignments who are employed on temporary duties and those who are not.

164. Statistics for staff awaiting assignment, including those provided by UNHCR for previous audits, are based on lists of employees whom the Career Planning Unit had to assign to temporary work or regular employment. Employees who were in the process of being reassigned following regular assignment were not included on this list, since they were no longer considered staff to be assigned by the Career Planning Unit. The list also included staff whose regular assignment would expire within the next several months and whose unit anticipated the need for reassignment, which could occur without the employee being temporarily between assignments. UNHCR rightly considered that these lists did not accurately reflect the situation of staff currently awaiting regular assignment.

165. UNHCR consequently adopted in 2009 a new statistical approach to facilitate the identification of such staff and status reports for monitoring them more closely. Using this new approach, all data relating to staff awaiting assignment since 2006 was reprocessed. The reliability of the reprocessed data was cross-checked with UNHCR for the year ended 31 December 2009, and the figure for staff awaiting assignment as at 31 December 2009, initially given by the organization, as 169, was reduced to 165.

Table II.4  
Number of officials awaiting assignment

Level	As at 31 December			
	2006	2007	2008	2009
D-2	1	1	2	0
D-1	5	6	14	12
P-5	21	33	35	31
P-4	54	54	68	75
P-3	33	33	40	40
P-2	6	4	6	7
<b>Total</b>	<b>120</b>	<b>131</b>	<b>165</b>	<b>165</b>

Source: UNHCR.

166. This new statistical approach revealed a continuous increase in the number of staff awaiting assignment between 2006 (120) and 2008 (165), then stabilization between 2008 and 2009. Of the 165 staff awaiting assignment as at 31 December 2009, 64, or 38.9 per cent, were in this situation for longer than one year.

167. Of the 165 employees awaiting assignment, 84, or 50.9 per cent, had temporary functions, compared with 66.4 per cent as at 31 December 2008 according to UNHCR data. Of the remaining 81 staff members, or 49.1 per cent, who were on special leave at full pay, 15 were pending reassignment, 8 were to leave the ranks of UNHCR in the coming months and 5 were on sick or maternity leave.

168. Among staff awaiting assignment, UNHCR identified those who could be considered not to be working; they were either awaiting reassignment, on maternity or sick leave, or preparing to leave employment, as presented in table II.5.

Table II.5  
Number of staff not working as at 31 December 2009

<i>Level</i>	<i>Pending assignment</i>	<i>To leave UNHCR in the coming months</i>	<i>On sick or maternity leave</i>	<i>Without assignment</i>
D-1	4	0	0	3
P-5	3	1	2	7
P-4	4	5	2	24
P-3	4	2	1	15
P-2	0	0	0	4
<b>Total</b>	<b>15</b>	<b>8</b>	<b>5</b>	<b>53</b>

Source: UNHCR.

169. Nine of the 53 staff without assignment as at 31 December 2009 had been in this situation for longer than a year: two since 2005, one since 2006, three since 2007 and three since 2008. When asked about the individual situations of these staff, UNHCR indicated that one of them had a specific profile that limited assignment possibilities. Another, who had not worked since 1 January 2007, was handicapped by the lack of evaluations in his personnel file, and five of the employees involved had special medical constraints. As for the two remaining staff, including a P-5 staff member who has not worked since 2005, UNHCR has not provided any specific justification. While the cases involving a medical condition were admissible, the other cases of long-term retention of staff without assignment were not acceptable.

170. To reduce the number of staff in between assignments, UNHCR took various measures in 2007 and 2008: revising the comparative analysis mechanism to reduce the impact of job losses on the number of staff in between assignments, a voluntary separation plan and promulgation of an instruction dated 16 October 2008 providing that staff in between assignments who refused appropriate offers would be placed on leave without pay.

171. The voluntary separation plan, which led to the departure of 19 staff in 2008 at a cost of \$2.4 million, was discontinued in 2009. During the last financial period, UNHCR nevertheless negotiated the departure of six employees by mutual agreement, for a total cost of \$1.3 million.

172. However, the measures contained in the instruction dated 16 October 2008 providing that staff in between assignments who refused appropriate offers would be placed on leave without pay ultimately proved to be ineffective. Consequently, UNHCR stopped applying this instruction in April 2009. A new international assignments process was being introduced in 2010.

**173. The Board reiterates its previous recommendation that UNHCR continue its efforts to reduce the number of staff in between assignments and not on temporary duty.**

### **13. Internal audit function**

174. In 2009, OIOS carried out 33 audits of UNHCR operations and offices, as well as headquarters audits, covering financial management, human resources management, information technology management, logistics management,

procurement and contract administration, programme and project management, property and project management, safety and security, strategic management and governance. The activities of OIOS in 2009 included the audits programmed for that year, as well as audits carried forward from 2007 and 2008. This resulted in the issuance of 28 final reports and five draft reports in 2009.

175. In its report A/63/474, the Advisory Committee on Administrative and Budgetary Questions expressed its concern at the low rate of completion of planned audit assignments and stressed that this needed to be reversed.

176. OIOS submitted its updated annual audit plan for 2009 to the Oversight Committee on 10 July 2009. Forty-four audits of operations and field offices were planned. Four new audits were later added to the initial plan, for a total of 48 audits programmed in 2009. The initial 2009 plan included 26 audits for the financial period. It also included 16 audits programmed in 2008 and 2 audits programmed in 2007, as the audits for the two previous financial periods were not completed as planned. Half of the audits concerned offices, especially those in Africa, and the other half involved interdisciplinary topics.

177. Of the 48 audits programmed in 2009, 28 resulted in a final report concerning the following countries: Afghanistan, the Democratic Republic of the Congo, Ethiopia, Georgia, Iraq, Jordan, Liberia, Malawi, Mauritania, the Sudan, the Syrian Arab Republic, Uganda and the United Republic of Tanzania. In addition, five audits resulted in draft reports that have not yet been finalized: on UNHCR partnerships, a risk assessment of UNHCR operations in the Sudan, the process of recruiting UNHCR national staff in the Sudan, UNHCR operations in Ghana and a UNHCR programme in the Syrian Arab Republic on educational assistance. As for audits that were not carried out, 10 were abandoned and the remainder postponed until 2010. This situation derived from a lack of resources, leading to protracted vacancies.

178. The completion rate was 69 per cent in 2009 (33 final or draft reports out of 48 planned), compared to 68 per cent in 2008 (13 completed reports out of 19 planned).

#### *Workforce*

179. The OIOS section devoted to UNHCR audits is based in Geneva; it also has an office in Nairobi, which is responsible mainly for covering operations in Africa. Furthermore, resident auditors are appointed on a case-by-case basis for the major emergency operations of UNHCR.

180. In 2009, the number of OIOS staff devoted to UNHCR audits stood at 19: 12 in Geneva, 3 in Nairobi and 4 resident auditors in Georgia, Senegal, the Sudan and the Syrian Arab Republic. In Georgia, the post was created for six months only.

181. In its previous report, the Board expressed its concern about vacancies of internal auditors and was of the view that the issue should be addressed as a priority.

182. UNHCR commented that it had continually raised this issue with OIOS in the last two years and offered some supplementary procedures to reduce the number of vacancies.

183. As at 31 December 2009, of the 19 positions devoted to the UNHCR audit in 2009, six positions were vacant, representing 31.6 per cent of the authorized staffing level. The Board is concerned that the vacancies have had an adverse impact on the

internal audit work programme of UNHCR, and therefore is of the view that the effectiveness of the internal audit service should be addressed as a priority.

**184. UNHCR agreed with the Board's recommendation that, in collaboration with OIOS, it take appropriate measures to reduce the number of vacancies for internal auditors.**

#### **14. Internal audit findings**

185. The audits carried out by OIOS in 2009 for UNHCR field operations gave rise to 285 recommendations. All OIOS field audit reports contained a table summarizing all recommendations, specifying the actions needed to fulfil them and their status of implementation.

186. The Board considered the conclusions of the internal audit when planning and carrying out its audit of UNHCR headquarters and field offices. In particular, the remarks on the management of programmes and projects served as a basis for verifications made by the Board during its field visits in Kenya, Malaysia and the Syrian Arab Republic. The most salient findings of OIOS are reproduced below. Observations concerned the administration of programmes and projects, supply chain, finances, IT and human resources.

##### *Programme and project management*

187. OIOS highlighted that financial control and the control of administration of implementing partners remain inadequate and mentioned the weaknesses in controls in certain offices. It observed, as the Board did, that the absence of actions by representatives of UNHCR to follow up the recommendations of independent external auditors reduced the effectiveness of audit processes and certification of expenses by UNHCR partners.

188. The remarks on inadequacies in the control and monitoring of programme and project management served as the basis for verifications made by the Board in Malaysia and the Syrian Arab Republic and prompted recommendations by the Board in management letters.

##### *Administration of the supply chain*

189. OIOS determined that inadequacies in the control of local purchases exposed UNHCR to a risk of financial losses and fraud. It considered that the inadequate control of purchases delegated to implementing partners increased the risk of ineffective procurement and damage to the reputation of UNHCR. OIOS also stressed that the lack of attention to property management increased the risk of assets disappearing.

##### *Financial management*

190. OIOS observed that the goals and objectives of the delegation of authority plans were not always achieved. In addition, insufficient compliance with the rules relating to receivables exposed UNHCR to a risk of financial loss. In the United Republic of Tanzania, unrecovered receivables exceeded \$3 million.

191. The Board requested UNHCR to indicate whether receivables had been recovered and, if so, in what amount. In response, UNHCR provided a statement

issued by the mission in Dar es Salaam, dated 28 September 2009. The Board confirmed that the receivables have since been recovered.

#### *Information technology*

192. OIOS observed that there was an elevated risk of UNHCR data being compromised owing to inadequate attention to information security. The incomplete implementation of the human resources module in the Management Systems Renewal Project software and the inadequate audit track exposed UNHCR to the risk of ineffectiveness and financial loss. Human resources administration for more than 70 countries is still paper-based, and no strategy has been put in place to complete implementation.

#### *Management of human resources*

193. OIOS determined that recourse to staff outside of UNHCR should be examined more closely by UNHCR management. In Kenya, UNHCR employed up to 100 people through a contract with the United Nations Office for Project Services for essential security. The Board observed that the situation in Malaysia was similar, but smaller in scope.

194. The Board requested UNHCR to explain the reasons for recruiting outside staff for the security activity. UNHCR responded by stating that it had begun a review of the situations of staff employed through UNOPS. According to UNHCR, their number had decreased from 78 in 2009 to 32 in 2010. UNHCR planned to examine and streamline all situations involved by 2011.

## **C. Disclosures by management**

### **1. Write-off of losses of cash, receivables and property**

195. In accordance with regulation 6.4 of the Financial Regulations and Rules of the United Nations and article 10.6 of Financial Rules for Voluntary Funds Administered by the High Commissioner, UNHCR informed the Board that it had written off liquid assets and non-expendable property in the amounts of \$1,107,810 and \$4,166,649, respectively.

### **2. Ex gratia payments**

196. In accordance with rule 105.12 of the Financial Regulations and Rules of the United Nations and rule 10.5 of the Financial Rules for Voluntary Funds Administered by the High Commissioner, a statement of ex gratia payments was provided to the Board. The High Commissioner approved the payment of \$498,650 as compensation to victims of security incidents in Algeria, Pakistan and the Sudan. UNHCR considered that it had a moral obligation to make those payments and that the payments were in the interest of the Organization.

### **3. Cases of fraud and presumptive fraud**

197. In accordance with paragraph 6 (c) (i) of the annex to the Financial Regulations and Rules of the United Nations, the Board examined cases of fraud and presumptive fraud that UNHCR reported to have taken place during 2009.

*Detailed description of cases mentioned*

198. A locally recruited staff member was suspected of misappropriation of funds and the loss of a computer. In addition, it appeared that the individual had falsified a university degree. No sufficient proof was found for the loss of the computer and the falsification of the university degree to pursue the individual concerned. The case was submitted to the Office of the Inspector General on 22 September 2008. By the time the preliminary investigation report was sent by the Office of the Inspector General to the Division of Human Resources Management on 30 January 2009, the staff member had already been separated on 31 December 2008 owing to discontinuation of post. The alleged misappropriation amounted to \$20 and a forged receipt for \$120. No action was taken.

199. A locally recruited staff member was suspected of the theft of a boat motor involving three other persons: a national police officer, a security officer and a person from the cleaning service. The latter two were employed by companies working in the office of the United Nations. The value of the boat motor was estimated at \$4,500. The motor was recovered a few days after its disappearance, and the staff member implicated was reprimanded for negligence. The file was classified since the involvement of these individuals was not entirely proven.

200. A locally recruited staff member was suspected of providing false information regarding refugee status of the staff member and that of another family member already working for UNHCR. No action was taken against the staff member, since the individual's temporary contract had expired on 30 April 2009.

201. A locally recruited staff member was involved in two cases involving improper salary advances amounting to \$851 and \$2,468. In addition, this local staff member was suspected of facilitating a transfer of approximately \$5,106, corresponding to the rent for a UNHCR building, to a personal bank account. The file, sent to the Division of Human Resources Management, was being examined during the Board's verification process. The Board has been informed that the case was concluded and the staff member involved was dismissed on 13 April 2010. The amounts embezzled have been recovered.

*Changes in the number of cases of fraud investigated*

202. In 2009, the Office of the Inspector General received 857 allegations of fraud and other forms of misconduct. It decided to further examine 112 of them, and by 31 December 2009 had completed 67 investigations. The investigations resulted in 7 preliminary investigation reports being sent to the Division of Human Resources Management and 55 closure reports. The Office of the Inspector General judged that five cases fell outside its purview. As at 31 December 2009, four investigations for which a report was sent to the Division of Human Resources Management were given priority status. The corresponding data for 2008 were 279 alleged infractions, 90 investigations completed and 17 investigation reports sent, of which 6 concerned cases of fraud. The increase in the number of allegations received from 279 in 2008 to 857 in 2009 was due in large part to the introduction of an online complaints mechanism in January 2009.

203. The number of reports of investigations and cases of fraud processed in 2009 was reduced from their 2008 levels. The decrease in investigation reports could not be explained by a diminution in the number of cases reported to the Office of the



Inspector General because that number increased between 2008 and 2009 (from 279 to 857). This situation showed that the work carried out to improve the efficiency of the Office of the Inspector General had to be continued. The efforts made by UNHCR are reflected in the status of the previous recommendations, shown in the relevant section.

204. UNHCR indicated that the decrease in the number of investigation cases finalized (from 90 to 67) should be viewed in the context of a high rate of staff turnover in the Investigation Section, starting in April 2008 and continuing until the end of 2009. During this period all five Professional officers changed owing to rotation, secondment and retirement, including four senior investigation officers with several years of experience. New staff members were recruited and trained. Together with many complex and time-consuming cases, this turbulence affected the overall number of cases finalized in 2009. The Office of the Inspector General also drew the Board's attention to the danger of viewing the number of cases finalized as an indicator, since it does not reflect the nature, sensitivity or complexity of investigation cases.

*Activities of the Office of the Inspector General*

205. In its previous report, the Board recommended that UNHCR: (a) expressly specify the conditions under which the Office of the Inspector General may participate in assignments on behalf of other international organizations, and recover the net costs of doing so; (b) enhance its cooperation with OIOS; and (c) increase its efforts concerning the training of investigators.

206. In response to point (a), the Office of the Inspector General informed the Board that the finalization of the formal instruction on its role, functions and modus operandi and its revised investigation procedures had been delayed until the UNHCR Oversight Committee determined whether and how the European Anti-Fraud Office's recommendation regarding expanding the mandate of the Office of the Inspector General to include investigation of third-party fraud was to be implemented. Therefore, this recommendation could be considered under implementation.

207. In regard to improving cooperation with OIOS, the Office of the Inspector General confirmed that close and satisfactory cooperation existed between the Office of the Inspector General and OIOS. Emphasis on this cooperation will be maintained in 2010 and reflected in the revision of the inter-office memorandum/field office memorandum covering the Office of the Inspector General. The Board considered this recommendation partially implemented to the extent that the inter-office memorandum/field office memorandum was being revised.

208. In regard to increasing training for inspectors, the Office of the Inspector General advised the Board of the three days of investigation training carried out in October 2009, and of its plans to relaunch the Investigation Learning Programme in the second semester of 2010. Thus, this recommendation was under implementation.

## **D. Acknowledgement**

209. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the United Nations High Commissioner for Refugees, the Controller and members of their staff.

*(Signed)* Terence **Nombembe**  
Auditor-General of South Africa  
Chairman of the United Nations Board of Auditors

*(Signed)* Didier **Migaud**  
First President of the Court of Accounts of France  
(Lead Auditor)

*(Signed)* **Liu Jiayi**  
Auditor-General of China

30 June 2010

## Annex

### Status of implementation of the Board's recommendations for the year ended 31 December 2008

<i>Summary of recommendation</i>	<i>Paragraph reference<sup>a</sup></i>	<i>Financial period in which first made</i>	<i>Fully implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
1. Comply with the provisions concerning the cancellation of unliquidated obligations and reinforce mechanisms for controlling the validity of obligations	37	2007		X	
2. (a) Disclose any change in income accounting policy in the notes for the financial year in which the changes are decided; (b) disclose the effect of such a change in accounting policy, as required by paragraphs 18 and 19 of the United Nations system accounting standards	44	2008	X		
3. Review policy concerning non-recoverable voluntary contributions to ensure compliance with paragraph 34 of the United Nations system accounting standards	47	2007	X		
4. Set up specific funding for accrued end-of-service and post-retirement liabilities	61	2007		X	
5. Ensure that contributions received are subject to timely accounting processing by clearing the suspense accounts	66	2007	X		
6. Implement appropriate internal control procedures to prevent errors in entering contributions and ensure the reliability of systems for recording income	68	2008	X		
7. Approve a revised plan for the transition to the International Public Sector Accounting Standards, accompanied by a budget revised to include the cost of modernizing software	80	2008	X		
8. Monitor the closing of bank accounts and implement controls to ensure the effective oversight of the bank accounts of field offices	83	2007		X	
9. Implement controls to avoid negative balances in petty cash accounts	86	2006	X		
10. Review control deficiencies identified in the recording of non-expendable property	91	2008	X		
11. Continue efforts to clean up the database for non-expendable property and establish a monitoring system for tracing all corrections made in the database during a financial year	96	2007		X	
12. Disclose in future financial statements the value of expendable property unused at the end of the year in order to provide a more complete and accurate account of assets	106	2007			X
13. Continue efforts to reduce the number of staff in between assignments and not on temporary duty	116	2007		X	
14. Improve the rate of timely justification of advances granted to implementing partners	123	2007		X	
15. Assess the instalments disbursed to implementing partners that have remained unjustified for more than one year and take appropriate measures to have them justified or recovered from the implementing partners	127	2008		X	

<i>Summary of recommendation</i>	<i>Paragraph reference<sup>a</sup></i>	<i>Financial period in which first made</i>	<i>Fully implemented</i>	<i>Partially implemented</i>	<i>Not implemented</i>
16. Intensify efforts to obtain audit certificates from implementing partners by 30 April each year	132	2007		X	
17. Intensify efforts to conduct an in-depth analysis of audit certificates in order to make potential adjustments to prior-year expenditure in the financial statements	135	2007	X		
18. Take appropriate measures, in collaboration with the Office of Internal Oversight Services (OIOS), to reduce the time period for filling vacant posts for internal auditors	144	2008		X	
19. (a) Expressly specify the conditions under which the Office of the Inspector General may participate in assignments on behalf of other international organizations, and recover the net costs of doing so; (b) enhance its cooperation with OIOS; (c) increase efforts concerning the training of investigators	166	2008		X	
<b>Total</b>	<b>19</b>		<b>8</b>	<b>10</b>	<b>1</b>
<b>Percentage</b>	<b>100</b>		<b>42</b>	<b>53</b>	<b>5</b>

<sup>a</sup> See *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5E (A/64/5/Add.5)*, chap. II.

## Chapter III

### Statement of the responsibilities of the High Commissioner and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees that are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfil its responsibility, the Office of the United Nations High Commissioner for Refugees operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors during their respective audits.

In this context, the financial statements contained in chapter V, comprising statements I to III, schedules 1 to 5, annexes I and II and appendix, as well as the supporting notes, were prepared in accordance with the Financial Rules for Voluntary Funds Administered by the United Nations High Commissioner for Refugees (A/AC.96/503/Rev.8) and the United Nations system accounting standards. In Management's opinion, the accompanying financial statements present fairly the financial position of the Office of the High Commissioner as at 31 December 2009, the results of its operations and the cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Approved:

(Signed) António **Guterres**

United Nations High Commissioner for Refugees

Certified:

(Signed) Karen Madeleine **Farkas**

Controller and Director

Division of Financial and Administrative Management

Geneva

21 April 2010

## Chapter IV

### Financial highlights for the year ended 31 December 2009

#### A. Introduction

1. These financial highlights are complementary to accounts of the Office of the United Nations High Commissioner for Refugees for 2009. They present an overview of the consolidated results and analysis of the financial statements, by fund, highlighting significant trends and changes. To enable meaningful comparison of trends, the analysis excludes the financial results of the Staff Benefits Fund (in which the end-of-service and post-retirement liabilities are recorded), except in paragraphs 35 and 36.

2. The financial highlights, the audited financial statements and the report of the Board of Auditors, along with the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its sixty-fifth session.

#### B. Overview

3. In 2009, the total funds available<sup>1</sup> for the Annual Programme Fund, amounting to \$1,208.4 million, fell \$72.1 million short of the \$1,280.5 million budget approved by the Executive Committee.<sup>2</sup> In 2008 and 2007, the total funds available for the Annual Programme Fund exceeded the approved budget by \$6.6 million and \$10.4 million, respectively. The funding level of the annual programme budget in 2009 was 94.4 per cent, compared to 101 per cent in 2008 and 2007. The lower result for 2009 can be attributed to the global economic crisis affecting most donor countries. Figure IV.I provides a graphic comparison of the total budgets, funds available and overall expenditures for the Annual Programme Fund for the past five years, excluding the Junior Professional Officers programme.

4. As a result of continued rigorous and cautious financial management, a favourable financial position was achieved during 2009. The amount of \$100.4 million was carried over into 2010 from the annual programme budget, out of which \$30.9 million represented funds restricted by donor earmarking.

5. The funds available for the supplementary programme budget in 2009 amounted to \$729.5 million, compared to \$565.5 million in 2008, representing a funding level of 72.9 per cent of the supplementary programme budget in 2009 and 83.6 per cent in 2008. Figure IV.II provides a comparison of the total budget, funds available and overall expenditures for the Supplementary Programme Fund for the past five years.

6. The combined funds available for the annual programme budget (including the regular budget) and the supplementary programme budget in 2009 amounted to \$1,937.9 million, exceeding total expenditures of \$1,742.4 million by \$195.5 million, compared to an excess of \$148.9 million in 2008 and \$110.6 million in 2007. In the past five years, the excess of total funds available over total

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<sup>1</sup> Total funds available consist of voluntary contributions, interest and miscellaneous income, currency-exchange adjustments, transfers and adjustments, and beginning fund balances.

<sup>2</sup> Includes the United Nations regular budget estimate of \$46.0 million.

expenditures has ranged from \$67.2 million to \$195.5 million. Figure 4.III provides a comparison of the combined total budget, funds available and overall expenditures for the Annual Programme Fund and the Supplementary Programme Funds for the years 2005 to 2009.

7. The cost structure of the unified budget remained stable in 2009. Management and administrative costs continued to make up 4 per cent of total costs (in 2008, also 4 per cent). Programme support costs represented 18 per cent (in 2008, 21 per cent) and programme costs 78 per cent (in 2008, 75 per cent) of costs under the unified budget.

8. The total reserves and fund balance for the organization (excluding the Staff Benefits Fund) rose by \$48.0 million, from \$238.9 million in 2008 to \$286.9 million in 2009.

Figure IV.I

**Comparative figures for the Annual Programme Fund, 2005-2009**

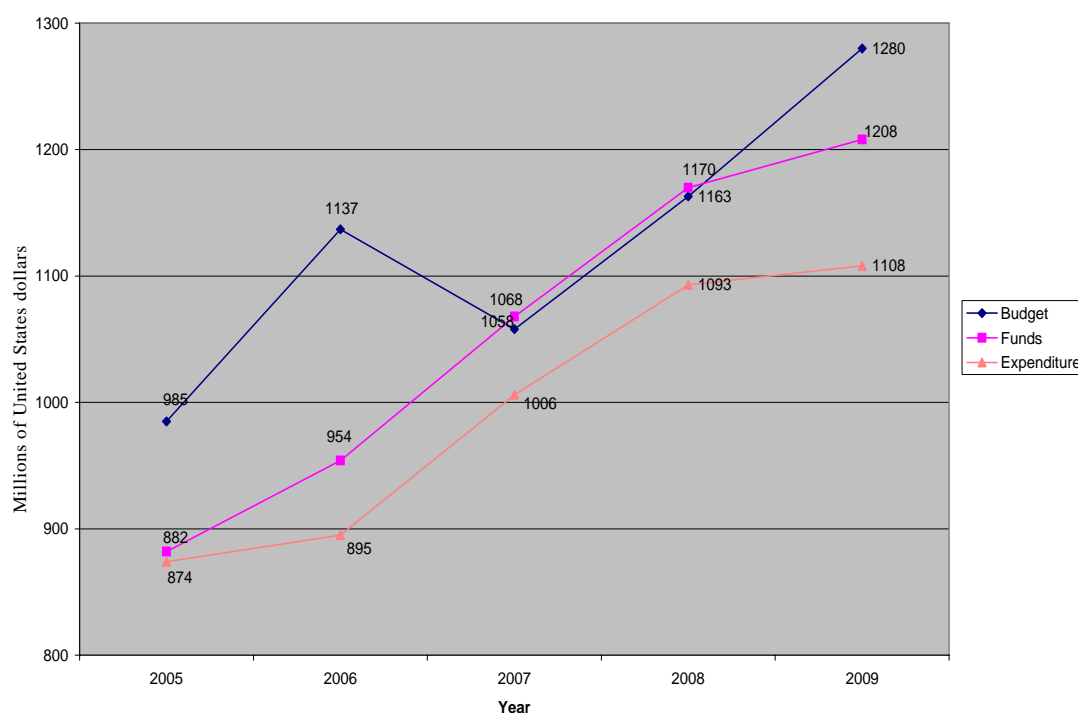


Figure IV.II  
Comparative figures for the Supplementary Programme Fund, 2005-2009

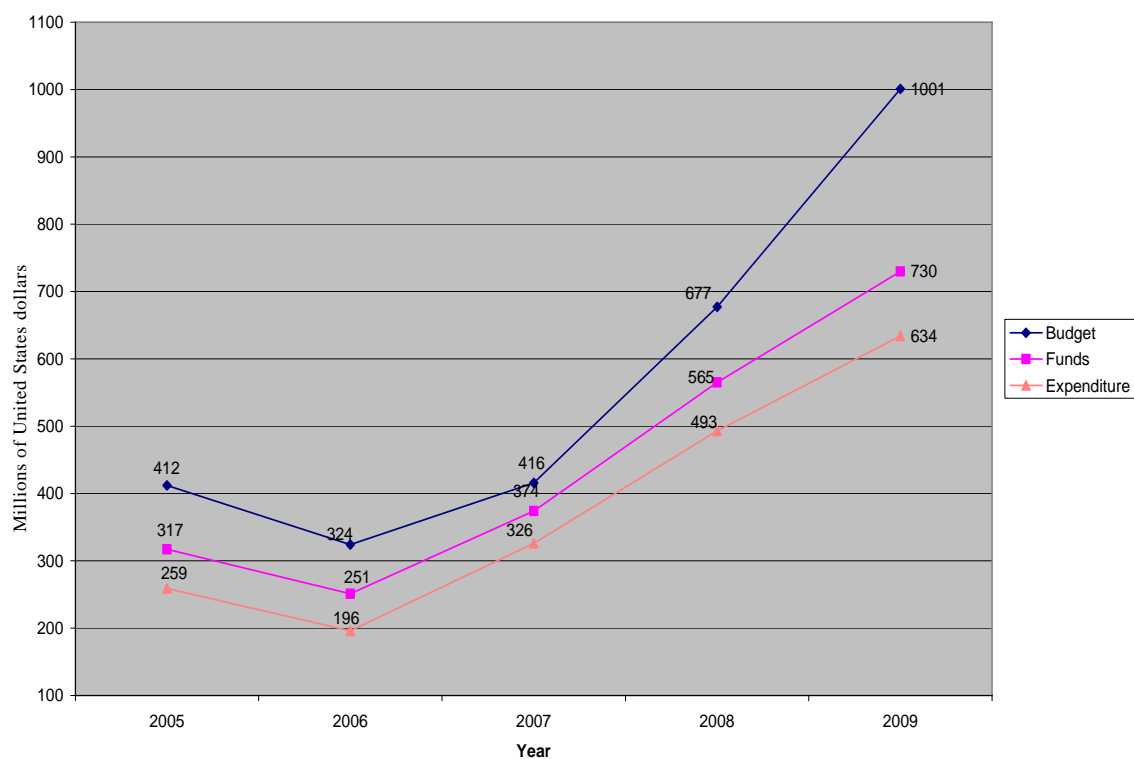
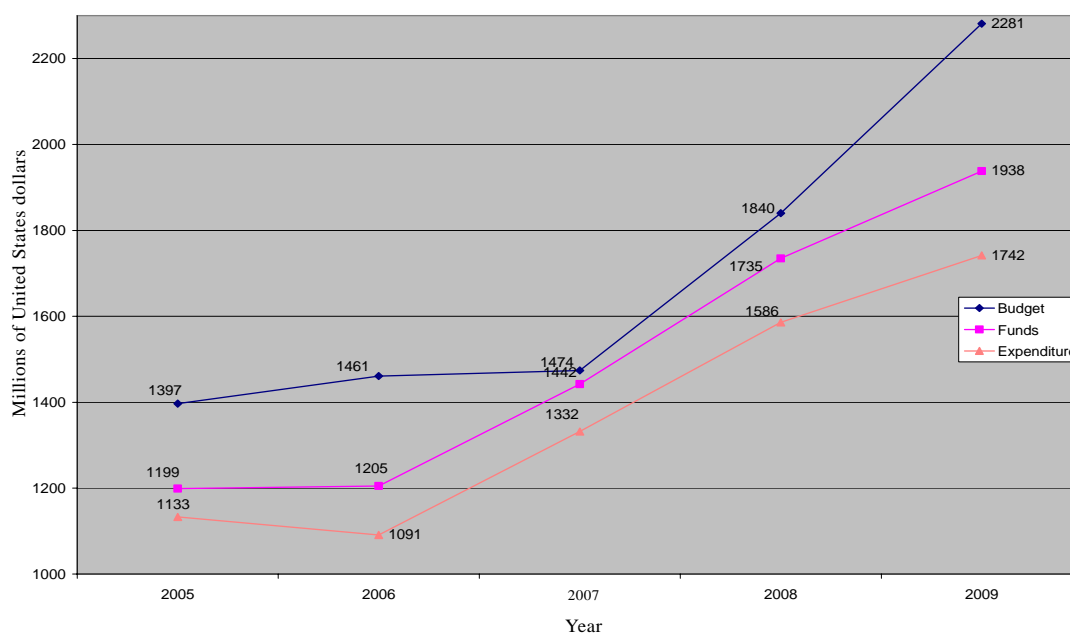


Figure IV.III  
Combined figures for the Annual Programme Fund and Supplementary Programme Fund, 2005-2009





## **C. Annual Programme Fund and Regular Budget Fund**

### **Contributions**

9. In 2009, UNHCR received voluntary contributions towards its annual programme budget, including the regular budget, in the amount of \$1,077.8 million. This amount represented 84.2 per cent of the annual programme budget, including the new or additional activities (mandate-related) reserve. In 2008 and 2007, voluntary contributions to the annual programme budget amounted to \$1,070.8 million (92.1 per cent) and \$961.0 million (90.8 per cent), respectively. For 2009 there was thus an increase in voluntary contributions to the annual programme budget of \$7.0 million, or 0.6 per cent, compared to 2008.

### **Expenditures**

10. In 2009, expenditures under the Annual Programme Fund and Regular Budget Fund were \$1,108.0 million, compared to \$1,093.4 million in 2008, representing an increase of \$14.6 million, or 1.3 per cent, from 2008. Expenditures under the Annual Programme Fund in 2009 represented 86.5 per cent of the annual programme budget.

### **Reserves and fund balances**

11. The reserves and fund balances for the Annual Programme Fund for 2009 amounted to \$100.4 million. This amount comprised \$69.5 million in unearmarked funds and \$30.9 million funds for the New or additional activities (mandate-related) reserve.

### **Cash balances**

12. At the end of 2009, total cash available for the Annual Programme Fund was \$172.4 million, compared to \$140.3 million in 2008, reflecting an increase of \$32.1 million.

## **D. Working Capital and Guarantee Fund**

13. The Working Capital and Guarantee Fund was established to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated. The Fund derives its income mainly from interest on invested funds and currency-exchange adjustments. It has an established ceiling of \$50 million.

### **Interest income**

14. The Organization earns interest income primarily from term deposit balances it maintains throughout the year. In 2009 interest income was \$2.3 million, compared to \$7.1 million in 2008, representing a decrease of \$4.8 million. The decrease is due to the impact of the worldwide financial crisis and central banks worldwide maintaining low interest rates. However, UNHCR achieved interest income results above the benchmark because of effective liquidity and investment management.

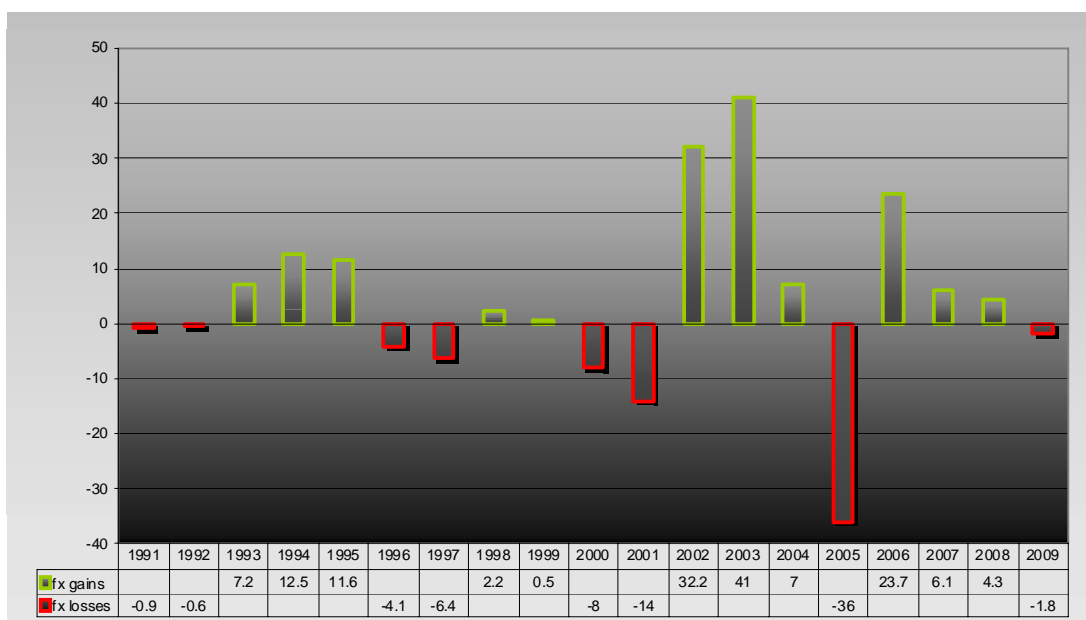
### Currency-exchange adjustments

15. Figure IV.IV provides a view of the overall trends in currency-exchange gains and losses for UNHCR.

Figure IV.IV

### Overall trends in currency-exchange gains and losses, 1991-2009

(Millions of United States dollars)



16. In 2009, currency-exchange adjustments resulted in a net loss of \$1.8 million, compared to a net gain of \$4.3 million in 2008 and a net gain of \$6.1 million in 2007. The net loss of \$1.8 million in 2009 consisted of net realized losses of \$6.2 million and net unrealized gains of \$4.4 million.

17. The total of \$6.2 million in net realized losses comprised net realized losses of \$14.4 million from contributions and of \$0.4 million from accounts payable and other sources, and net realized gains of \$8.6 million from treasury foreign-exchange operations that were settled during the year in accordance with the United Nations operational rates of exchange in effect at the time of the transaction.

18. The total net unrealized gains of \$4.4 million are attributable mainly to the results of year-end revaluations of open commitments, accounts receivable, accounts payable and cash balances.

19. High foreign-exchange volatility prevailed throughout the global financial crisis in 2009. The United States dollar built up strength against major currencies for the first five months of 2009 and then substantially weakened towards the end of the year, reaching its lowest point on 31 December 2009.

Table IV.1  
Changes in exchange rates of major currencies against the United States dollars

Currency	Currency units per United States dollar		Percentage change
	31 December 2009	31 December 2008	
Australian dollar	1.112	1.437	-22.6
Canadian dollar	1.038	1.219	-14.8
Danish krone	5.15	5.211	-1.2
Japanese yen	91.7	90.3	1.6
Norwegian kroner	5.77	6.949	-17.0
Swedish krona	7.17	7.69	-6.8
Swiss franc	1.03	1.046	-1.5
United Kingdom pound	0.625	0.684	-8.6
Euro	0.693	0.699	-0.9

20. In 2009, approximately 51 per cent of the Organization's voluntary contributions were denominated in United States dollars, 23 per cent in euros, 6 per cent in Swedish kronor, 4 per cent in Japanese yen, 3 per cent in Norwegian kroner, 3 per cent in Danish kroner, 3 per cent in Canadian dollars, 2 per cent in pounds sterling, 2 per cent in Australian dollars and the remaining 3 per cent in other currencies. Management will continue to monitor closely, and mitigate to the extent possible, the risk of negative impacts that unexpected exchange-rate fluctuations may have on operations.

## E. Supplementary Programme Fund

### Voluntary contributions

21. In 2009, the supplementary programme budget amounted to \$1,000.8 million. Voluntary contributions received in this respect amounted to \$671.8 million, or 67.1 per cent of the budget. In 2008, the supplementary programmes budget amounted to \$676.7 million, of which the organization received \$543.7 million in voluntary contributions, reflecting a budget funding rate of 80.3 per cent.

22. There were 29 supplementary programmes in 2009, as compared to 27 in 2008. Of the supplementary programmes in 2009, 13 were operations to meet the needs of internally displaced persons. The major supplementary programmes for 2009 were the response to the situation in Iraq, the internally displaced persons programme in Pakistan, the operations in the Sudan for the return and reintegration of Sudanese refugees and internally displaced persons and protection and assistance for refugees and internally displaced persons in Darfur, the operation relating to the situation in Somalia, the internally displaced persons programme in Sri Lanka and the internally displaced persons operations in the Democratic Republic of the Congo.

### Reserves and fund balances

23. The reserves and fund balances for the Supplementary Programme Fund for 2009 amounted to \$95.1 million, compared to \$72.6 million in 2008.

**Cash balances**

24. At the end of 2009, total cash available for the Supplementary Programme Fund was \$117.4 million, compared to \$93.0 million in 2008.

**F. Unified budget**

25. The unified budget reports on the combined results of the Annual Programme Fund, (excluding the regular budget and the Junior Professional Officers programme) and the Supplementary Programme Fund.

**Cost structure of the unified budget**

26. In 2009, the unified budget was \$2,235.3 million, and total expenditures for programmed activities under the unified budget amounted to \$1,696.3 million, compared to \$1,552.6 in 2008, representing an increase of \$143.7 million, or 9.3 per cent. The combined expenditures of the Annual Programme Fund and the Supplementary Programme Fund were 89.7 per cent of the funds available in 2009, as compared to 91 per cent for 2008. The cost structure of the unified budget, as it relates to the relative share of programme support and programme, changed slightly compared to 2008. Table IV.2 provides a comparison with the preceding four years.

Table IV.2

**Cost structure of the unified budget, excluding contributions from the United Nations regular budget**

	<i>Percentage</i>				
	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Management and administration	4	5	4	4	4
Programme support	24	24	22	21	18
Programme	72	71	74	75	78

**Implementing partner expenditures**

27. In 2009, UNHCR disbursed and committed a total of \$598.8 million, or 26.8 per cent of the unified budget, through implementing partners. This compares with \$531.5 million, or 34.2 per cent, in 2008.

**G. All funds**

28. The financial results presented in this section exclude all reference to the Staff Benefits Fund.

**Voluntary contributions**

29. In 2009, against a revised total budget of \$2,293.4 million, voluntary contributions reached \$1,761.6 million, compared to \$1,628.3 million in 2008, representing an increase of \$133.3 million, or 8.2 per cent.

### **Expenditures**

30. In 2009, total expenditures amounted to \$1,759.9 million, compared to \$1,602.2 million in 2008, representing an increase of \$157.7 million, or 9.8 per cent. Total expenditures were 92.2 per cent of total funds available in 2009.

### **Reserves and fund balances**

31. The total reserves and fund balances of the organization for 2009 amounted to \$286.8 million, comprising \$50.0 million for the Working Capital and Guarantee Fund; \$100.4 million for the Annual Programme Fund; \$95.1 million for the Supplementary Programme Fund; \$6.9 million for the Junior Professional Officers programme; and \$34.4 million for the Medical Insurance Plan.

32. The total reserves and fund balances of the organization for 2008 amounted to \$238.9 million, comprising \$50.0 million for the Working Capital and Guarantee Fund; \$76.3 million for the Annual Programme Fund, \$72.6 million for the Supplementary Programme Fund; \$8.5 million for Junior Professional Officers programme; and \$31.5 million for the Medical Insurance Plan.

33. The year-end reserves and fund balance for all funds increased by \$47.9 million in 2009 as compared to 2008. Reserves and fund balances available for programme activities increased by \$46.6 million and amounted to \$245.5 million (reserves and fund balances available for the Working Capital and Guarantee Fund, the Annual Programme and the Supplementary Programme Fund).

### **Cash balances**

34. At the end of 2009, total cash resources increased to \$381.1 million, from \$322.8 million in 2008, as compared to \$300.8 million in 2007.

### **Unfunded liabilities**

35. The organization's liability for after-service health insurance has been estimated by a consulting actuary at \$347.4 million as at 31 December 2009. The same actuary determined that UNHCR liability for repatriation grant, travel and shipment is \$65.4 million as at 31 December 2009. The organization's liability for unpaid accrued annual leave compensation was estimated at \$33.9 million.

36. These liabilities are currently unfunded, and UNHCR continues to consult with the United Nations Secretariat and other United Nations organizations with similar unfunded liabilities on the formulation of a funding approach that addresses the situation of voluntarily funded organizations.

### **Unliquidated obligations**

37. The amount of unliquidated obligations increased in 2009; as a percentage of total expenditure, the increase in unliquidated obligations was marginal. At the end of 2009, unliquidated obligations were \$145.6 million, or 8.3 per cent of total expenditure, compared to \$120.5 million, or 7.5 per cent, in 2008 and \$108.0 million, or 8.0 per cent, in 2007.

**Cancellation of prior-year obligations**

38. In 2009, the cancellation of prior-year obligations amounted to \$12.1 million, representing 10.0 per cent of unliquidated obligations at the end of 2008. Comparable figures for previous years are \$15.9 million, or 14.7 per cent, in 2008 and \$9.1 million, or 10.8 per cent, in 2007. Management continues to pay close attention to the verification of amounts recorded as unliquidated obligations.

**Central Emergency Revolving Fund**

39. During 2009, UNHCR did not borrow from the Central Emergency Revolving Fund, which was created by the General Assembly in 1992 for use of operational organizations in the early stages of emergencies. However, UNHCR received contributions in 2009 in the form of Central Emergency Revolving Fund grants, amounting to \$16.1 million for the Annual Programme Fund and \$22.3 million for the Supplementary Programme Fund.

**H. Other items of interest****Voluntary separation programme**

40. The process of structural and management change was launched by the High Commissioner in February 2006, with the aim of attaining cost-effective structures, processes and workforce composition in UNHCR, thereby enabling the Organization to devote the maximum level of its resources to its beneficiaries. As part of the measures to mitigate the impact resulting from the review of the structures and processes at headquarters and the field, a voluntary separation programme was introduced in August 2008. Of the total costs of \$22.7 million, \$2.6 million were paid during 2008 and \$17.4 million in 2009.

**Global Learning Centre, Budapest**

41. The Global Learning Centre commenced its operations in Budapest on 1 June 2009 with the goal of providing all staff that carry out UNHCR work with opportunities to learn new skills, acquire knowledge to improve their performance and better manage their individual career paths. The Centre will coordinate internal learning activities organization-wide, ensuring that learning design, delivery and evaluations have the highest degree of substantive and methodological integrity, and that learning activities closely reflect institutional priorities.

**New budget structure**

42. During 2009, UNHCR prepared for the introduction of results-based budgeting, effective from 2010, whereby budgets are formulated so as to demonstrate objectives and outputs achieved in meeting the needs of populations of concern under four headings: refugees, stateless persons, reintegration and internally displaced persons. A new budgeting tool, Focus, was introduced and changes were also made to the main financial system of the organization. The introduction of the new results-based framework is a major initiative resulting in changes to policies, procedures and systems.

**Out-posting Programme Budget Service functions to Budapest**

43. During 2009, functions related to positions management and budgetary transfers that had previously been performed by the Programme Budget Service in Geneva were transferred to the Global Service Centre in Budapest.

## Financial highlights: five-year summary

(Millions of United States dollars)

As at and for the year ended 31 December

	2005				2006				2007				2008				2009			
	Annual programme <sup>a</sup>	Supple- mentary programme	Other funds <sup>b</sup>	Total	Annual programme <sup>a</sup>	Supple- mentary programme	Other funds <sup>b</sup>	Total	Annual programme <sup>a</sup>	Supple- mentary programme	Other funds <sup>b</sup>	Total	Annual programme <sup>a</sup>	Supple- mentary programme	Other funds <sup>b</sup>	Total	Annual programme <sup>a</sup>	Supple- mentary programme	Other funds <sup>b</sup>	Total
<b>Budget</b>	<b>985.1</b>	<b>412.2</b>	<b>10.3</b>	<b>1 407.6</b>	<b>1 136.8</b>	<b>324.3</b>	<b>10</b>	<b>1 471.1</b>	<b>1 057.9</b>	<b>416.5</b>	<b>10.0</b>	<b>1 484.4</b>	<b>1 163.1</b>	<b>676.6</b>	<b>11.1</b>	<b>1 850.8</b>	<b>1 280.5</b>	<b>1 000.8</b>	<b>12.1</b>	<b>2 293.4</b>
<b>Total funds available</b>	<b>882.9</b>	<b>317.2</b>	<b>77.9</b>	<b>1 278.0</b>	<b>953.6</b>	<b>251.4</b>	<b>94.3</b>	<b>1 299.3</b>	<b>1 068.3</b>	<b>374.7</b>	<b>98.7</b>	<b>1 541.7</b>	<b>1 169.7</b>	<b>565.6</b>	<b>105.8</b>	<b>1 841.1</b>	<b>1 208.4</b>	<b>729.5</b>	<b>108.8</b>	<b>2 046.7</b>
Income —																				
voluntary contributions	837.8	287.5	9.6	1 134.9	897.1	203.5	10.3	1 110.9	961	332.7	11.6	1 305.3	1 070.8	543.8	13.8	1 628.4	1 077.8	672	12	1 761.8
Interest and miscellaneous income	6.3	—	7.2	13.5	6.4	—	10.2	16.6	5.3	—	17.2	22.5	6.3	—	12.8	19.1	5.1	—	8.4	13.5
Currency-exchange adjustment	—	—	(36.0)	(36.0)	—	—	23.7	23.7	—	—	6.1	6.1	—	—	4.2	4.2	—	—	-1.7	(1.7)
Transfers and adjustments	14.5	(11.0)	20.4	23.9	41.6	(10.8)	(15.9)	14.9	43.2	(13.4)	(17.1)	12.7	30.5	(26.8)	(10.3)	(6.6)	49.2	(15.1)	0.2	34.3
Beginning fund balance	24.3	40.7	76.7	141.7	8.5	58.7	66	133.2	58.8	55.4	80.9	195.1	62.1	48.6	85.3	196.0	76.3	72.6	89.9	238.8
<b>Total expenditures</b>	<b>874.4</b>	<b>258.5</b>	<b>11.8</b>	<b>1 144.7</b>	<b>894.8</b>	<b>196.0</b>	<b>13.3</b>	<b>1 104.1</b>	<b>1 006.3</b>	<b>326.1</b>	<b>13.4</b>	<b>1 345.8</b>	<b>1 093.4</b>	<b>492.9</b>	<b>15.9</b>	<b>1 602.2</b>	<b>1 107.9</b>	<b>634.3</b>	<b>17.5</b>	<b>1 759.7</b>
Management and administration	85.5	—	—	85.5	78.5	—	—	78.5	88.1	—	—	88.1	96.8	—	—	96.8	106.4	—	17.5	123.9
Programme support	237.2	26.1	—	263.3	246	15.8	—	261.8	272.5	16.3	—	288.8	292.8	25.7	—	318.5	276.8	31.9	—	308.7
Programme	551.7	232.4	11.8	795.9	570.3	180.2	13.3	763.8	645.7	309.8	13.4	968.9	703.8	467.2	15.9	1 186.9	724.7	602.4	—	1 327.1
Reserves and fund balances	8.5	58.7	66.1	133.3	58.8	55.4	80.9	195.1	62.1	48.6	85.3	196.0	76.3	72.7	89.9	238.9	100.5	95.2	91.3	287.0
Loan from working capital	12.2	—	—	12.2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cash and term deposits	6.6	57.7	69.0	133.3	89.8	55.5	80	225.3	149.7	67.3	83.7	300.7	140.3	93	89.4	322.7	172.4	117.4	91.2	381.0
Unliquidated obligations	47.5	30.8	3.2	81.5	68.3	15.8	—	84.1	71	37	—	108.0	71.8	48.7	—	120.5	84.5	61.0	0.1	145.6
Cancellation from previous years	13.3	1.8	—	15.1	7.2	7.5	—	14.7	7.2	1.9	—	9.1	11.9	4	—	15.9	10.1	1.9	0.1	12.1

<sup>a</sup> Includes United Nations regular budget.

<sup>b</sup> Includes the Working Capital and Guarantee Fund, the Medical Insurance Plan and the Junior Professional Officer Fund; does not include the Staff Benefits Fund.



**Chapter V**  
**Financial statements for the year ended 31 December 2009**

# Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2009

(Thousands of United States dollars)

## Statement I

	<i>Schedule or note reference</i>	<i>Working Capital and Guarantee Fund</i>	<i>Annual Programme Fund</i>	<i>United Nations Regular Budget Fund</i>	<i>Supplementary Programme Fund</i>	<i>Junior Professional Officers Fund Note 2 (b)</i>	<i>Staff Benefits Fund</i>	<i>Medical Insurance Plan Note 2 (b)</i>	2009	2008
<b>Income</b>										
Voluntary contributions	<i>Note 2 (d), Sch 1</i>	0	1 031 782	46 031	671 844	12 002			1 761 659	1 628 485
Other/miscellaneous income										
Interest income	<i>Note 2 (e)</i>	1 733						562	2 295	7 093
Currency exchange adjustments	<i>Note 2 (f)</i>	(1 779)							(1 779)	4 289
Other/miscellaneous income	<i>Note 2 (g)</i>	218	5 118		151		28 906	5 947	40 341	12 112
<b>Total income</b>		<b>173</b>	<b>1 036 900</b>	<b>46 031</b>	<b>671 995</b>	<b>12 002</b>	<b>28 906</b>	<b>6 509</b>	<b>1 802 516</b>	<b>1 651 979</b>
<b>Expenditure</b>										
Expenditure	<i>Note 2 (h)</i>	1 891	1 061 969	46 031	634 375	12 122	35 754	3 536	1 795 677	1 628 272
<b>Total expenditure</b>		<b>1 891</b>	<b>1 061 969</b>	<b>46 031</b>	<b>634 375</b>	<b>12 122</b>	<b>35 754</b>	<b>3 536</b>	<b>1 795 677</b>	<b>1 628 272</b>
Excess (shortfall) of income over expenditure		(1 718)	(25 068)		37 620	(120)	(6 848)	2 973	6 839	23 707
Adjustments to prior-year contributions			(131)		(27)	(105)			(263)	(1 333)
Adjustments to prior-year expenditure			6 776		11 551	59		(0)	18 386	9 437
Net excess (shortfall) of income over expenditure		(1 718)	(18 423)		49 144	(165)	(6 848)	2 973	24 963	31 811
Cancellation of prior-year obligations	<i>Sch 5</i>		10 134		1 941	8	1 140		13 223	16 159
Transfer Supplementary Programme Fund to Annual Programme Fund	<i>Note 5 (a)</i>		46 001		(46 001)					
Transfer to/from other funds	<i>Note 5 (b), (c)</i>	1 718	(17 753)		17 422	(1 465)	79			
Adjustments for prior-period end-of-service liabilities	<i>Note 18 (e)</i>						(72 204)		(72 204)	
Adjustment for first-time recognition of land and buildings	<i>Note 3</i>		4 142						4 142	
<b>Reserves and fund balances, beginning of year</b>		<b>50 000</b>	<b>76 339</b>		<b>72 605</b>	<b>8 519</b>	<b>(369 032)</b>	<b>31 459</b>	<b>(130 110)</b>	<b>(178 080)</b>
<b>Reserves and fund balances, end of year</b>		<b>50 000</b>	<b>100 439</b>		<b>95 110</b>	<b>6 897</b>	<b>(446 865)</b>	<b>34 433</b>	<b>(159 986)</b>	<b>(130 110)</b>

# Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

(Thousands of United States dollars)

## Statement II

	<i>Schedule or note reference</i>	<i>Working Capital and Guarantee Fund</i>	<i>Annual Programme Fund</i>	<i>United Nations Regular Budget Fund</i>	<i>Supplementary Programme Fund</i>	<i>Junior Professional Officers Fund Note 2 (b)</i>	<i>Staff Benefits Fund</i>	<i>Medical Insurance Plan Note 2 (b)</i>	2009	2008
<b>Assets</b>										
Cash and term deposits	<i>Note 10</i>	49 974	172 452	0	117 423	6 815	1 519	34 433	382 615	342 127
Accounts receivable										
Voluntary contributions receivable	<i>Note 11</i>		49 613	496	38 257	89			88 455	81 585
Due from United Nations agencies	<i>Note 13</i>		3 083						3 083	3 131
Due from implementing agencies, net	<i>Note 6 (a)</i>		2 216		509				2 725	346
Other receivables	<i>Note 14</i>	0	25 654						25 654	28 499
Other assets	<i>Note 15</i>	26	2 202						2 229	2 632
Land and buildings	<i>Note 21</i>		4 142						4 142	
<b>Total assets</b>		<b>50 000</b>	<b>259 362</b>	<b>496</b>	<b>156 189</b>	<b>6 905</b>	<b>1 519</b>	<b>34 433</b>	<b>508 903</b>	<b>458 320</b>
<b>Liabilities</b>										
Contributions received in advance			32 552						32 552	48 885
Unliquidated obligations			84 564	34	61 034	8			145 639	120 482
Accounts payable	<i>Note 17</i>	0	41 808	462	45		448 384	(0)	490 698	419 063
<b>Total liabilities</b>		<b>0</b>	<b>158 923</b>	<b>496</b>	<b>61 079</b>	<b>8</b>	<b>448 384</b>	<b>(0)</b>	<b>668 890</b>	<b>588 430</b>
<b>Reserves and fund balances</b>		<b>50 000</b>	<b>100 439</b>	<b>(0)</b>	<b>95 110</b>	<b>6 897</b>	<b>(446 865)</b>	<b>34 433</b>	<b>(159 986)</b>	<b>(130 110)</b>
<b>Total liabilities, reserves and fund balances</b>		<b>50 000</b>	<b>259 362</b>	<b>496</b>	<b>156 189</b>	<b>6 905</b>	<b>1 519</b>	<b>34 433</b>	<b>508 903</b>	<b>458 320</b>

# Statement of cash flows for the year ended 31 December 2009

(Thousands of United States dollars)

## Statement III

	<i>Working Capital and Guarantee Fund</i>	<i>Annual Programme Fund</i>	<i>United Nations Regular Budget Fund</i>	<i>Supplementary Programme Fund</i>	<i>Junior Professional Officers Fund</i>	<i>Staff Benefits Fund</i>	<i>Medical Insurance Plan</i>	<i>Total</i>	
								2009	2008
<b>Cash flows from operating activities</b>									
Net excess (shortfall) of income over expenditure (Statement 1)	(1 718)	(18 423)	0	49 144	(165)	(6 848)	2 973	24 963	31 811
(Increase) decrease in contributions receivable		3 331	(496)	(9 967)	262			(6 870)	(14 271)
(Increase) decrease in other accounts receivable	0	1 022		(509)				512	(624)
(Increase) decrease in other assets	227	176						404	(587)
(Increase) decrease in land and buildings		(4 142)						(4 142)	
Increase (decrease) in contributions received in advance		(16 333)		0				(16 333)	(8 164)
Increase (decrease) in unliquidated obligations		12 791	34	12 366	(4)		(29)	25 158	12 443
Increase (decrease) in accounts payable	0	11 181	462			59 991		71 635	4 605
Less: interest income	(1 733)						(562)	(2 295)	(7 093)
Currency-exchange adjustments	1 779							1 779	(4 289)
<b>Net cash from operating activities</b>	<b>(1 445)</b>	<b>(10 398)</b>	<b>0</b>	<b>51 035</b>	<b>93</b>	<b>53 143</b>	<b>2 382</b>	<b>94 810</b>	<b>13 830</b>
<b>Cash flows from investing and financing activities</b>									
Interest income	1 733						562	2 295	7 093
Currency-exchange adjustments	(1 779)							(1 779)	4 289
<b>Net cash from investing and financing</b>	<b>(46)</b>						<b>562</b>	<b>516</b>	<b>11 382</b>
<b>Cash flows from other sources</b>									
Cancellation of prior-year obligations		10 134		1 941	8	1 140		13 223	16 159
Transfer to (from) other funds	1 718	28 248		(28 580)	(1 465)	79		0	
Adjustments for prior-period end-of-service liabilities						(72 204)		(72 204)	
Adjustment for first-time recognition of land and building		4 142						4 142	
<b>Net cash from other sources</b>	<b>1 718</b>	<b>42 524</b>		<b>(26 639)</b>	<b>(1 457)</b>	<b>(70 985)</b>		<b>(54 839)</b>	<b>16 159</b>
Net increase (decrease) in cash and term deposits	228	32 126	0	24 396	(1 365)	(17 841)	2 944	40 488	41 371
<b>Cash and term deposits at beginning of year</b>	<b>49 746</b>	<b>140 326</b>		<b>93 028</b>	<b>8 180</b>	<b>19 360</b>	<b>31 488</b>	<b>342 127</b>	<b>300 756</b>
<b>Cash and term deposits at end of year</b>	<b>49 974</b>	<b>172 452</b>	<b>0</b>	<b>117 423</b>	<b>6 815</b>	<b>1 519</b>	<b>34 433</b>	<b>382 615</b>	<b>342 127</b>

# Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

## Schedule 1, report 1

<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
<b>Field operations</b>			
<b>Africa</b>			
<b>Africa overall</b>	<b>54 784</b>		<b>54 784</b>
<b>West Africa</b>			
<i>West Africa overall</i>	12 625		12 625
Côte d'Ivoire	709		709
Ghana	112		112
Guinea	259		259
Liberia	5 431		5 431
Nigeria	8		8
Senegal	100		100
Sierra Leone	767		767
<b>West Africa</b>	<b>20 012</b>		<b>20 012</b>
<b>East and Horn of Africa</b>			
<i>East and Horn of Africa overall</i>	16 300		16 300
Other countries in East Horn is the name of a cost centre	190		190
Djibouti	543		543
Eritrea	1 044		1 044
Ethiopia	11 245		11 245
Kenya	35 927	760	36 687
Somalia	4 556		4 556
Sudan	18 035		18 035
Uganda	12 409	460	12 868
<b>East and Horn of Africa</b>	<b>100 250</b>	<b>1 219</b>	<b>101 469</b>
<b>Central Africa and Great Lakes</b>			
<i>Central Africa and Great Lakes overall</i>	19 870		19 870
Burundi	29 094	555	29 650
Cameroon	933		933
Central African Republic	487		487
Chad	51 749	953	52 702
Congo	3 245		3 245
Democratic Republic of the Congo	44 931	887	45 818
Gabon	5		5
Rwanda	4 469	131	4 600
United Republic of Tanzania	12 290	249	12 539
<b>Central Africa and Great Lakes</b>	<b>167 074</b>	<b>2 775</b>	<b>169 849</b>
<b>Southern Africa</b>			
<i>Southern Africa overall</i>	4 551		4 551
Angola	183		183
Botswana	233		233
Malawi	50		50
Mozambique	80		80
South Africa	433		433

<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Zambia	4 463		4 463
Zimbabwe	70		70
<b>Southern Africa</b>	<b>10 063</b>		<b>10 063</b>
<b>Africa</b>	<b>352 182</b>	<b>3 994</b>	<b>356 177</b>
<i>Middle East and North Africa</i>			
<b>Middle East and North Africa overall</b>	<b>409</b>		<b>409</b>
<i>North Africa</i>			
North Africa overall	1 716		1 716
Algeria	5 134		5 134
Libyan Arab Jamahiriya	1 310		1 310
Mauritania	132		132
Morocco	630		630
<b>North Africa</b>	<b>8 922</b>		<b>8 922</b>
<i>Middle East</i>			
Middle East overall	9 572		9 572
Egypt	1 720		1 720
Israel	91		91
Jordan	216		216
Lebanon	167		167
Saudi Arabia	309		309
Syrian Arab Republic	17		17
Yemen	7 953		7 953
<b>Middle East</b>	<b>20 046</b>		<b>20 046</b>
<b>Middle East and North Africa</b>	<b>29 377</b>		<b>29 377</b>
<i>Asia and the Pacific</i>			
<b>Asia and the Pacific overall</b>	<b>4 448</b>		<b>4 448</b>
<i>South Asia</i>			
Bangladesh	5 534		5 534
India	1 871		1 871
Nepal	8 048		8 048
Sri Lanka	5 620		5 620
<b>South Asia</b>	<b>21 073</b>		<b>21 073</b>
<i>East Asia and the Pacific</i>			
<b>East Asia and Pacific overall</b>	<b>10 800</b>		<b>10 800</b>
Australia	153		153
Indonesia	658		658
Japan	1 128		1 128
Malaysia	1 305		1 305
Papua New Guinea	24		24

<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Myanmar	7 616		7 616
Thailand	7 898		7 898
<b>East Asia and the Pacific</b>	<b>29 581</b>		<b>29 581</b>
<i>South-West Asia</i>			
South-West Asia overall	34 120		34 120
Afghanistan	45 484	300	45 784
Islamic Republic of Iran	6 856		6 856
Pakistan	9 243		9 243
<b>South-West Asia</b>	<b>95 704</b>	<b>300</b>	<b>96 004</b>
<i>Central Asia</i>			
Central Asia overall	2 500		2 500
Kazakhstan	100		100
Kyrgyzstan	178		178
Turkmenistan	155		155
<b>Central Asia</b>	<b>2 933</b>		<b>2 933</b>
<b>Asia and the Pacific</b>	<b>153 739</b>	<b>300</b>	<b>154 039</b>
<i>Europe</i>			
<b>Europe overall</b>	<b>257</b>		<b>257</b>
<i>Eastern Europe</i>			
Eastern Europe overall	6 239		6 239
Armenia	632		632
Azerbaijan	1 260		1 260
Belarus	650		650
Georgia	14 936		14 936
Republic of Moldova	746		746
Russian Federation	4 361		4 361
Ukraine	683		683
<b>Eastern Europe</b>	<b>29 509</b>		<b>29 509</b>
<i>Central Europe</i>			
Central Europe and Baltic States	3 660		3 660
Cyprus	53		53
Hungary	389		389
Romania	192		192
Slovakia	305		305
Turkey	114		114
<b>Central Europe</b>	<b>4 711</b>		<b>4 711</b>
<i>Western Europe</i>			
Western Europe overall	5 200		5 200
Austria	65		65
Belgium	517		517
France	542		542
Germany	603		603
Greece	121		121
Ireland	174		174
Italy	2 197		2 197
Malta	66		66
Spain	666		666
Sweden	21		21

<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Switzerland	36		36
United Kingdom	510		510
<b>Western Europe</b>	<b>10 720</b>		<b>10 720</b>
<i>South-Eastern Europe</i>			
South-Eastern Europe overall	12 701		12 701
Bosnia and Herzegovina	868		868
Croatia	845		845
Montenegro	199		199
Serbia	3 085		3 085
The former Yugoslav Republic of Macedonia	160		160
<b>South-Eastern Europe</b>	<b>17 858</b>		<b>17 858</b>
<b>Europe</b>	<b>63 054</b>		<b>63 054</b>
<i>Americas</i>			
<b>Americas overall</b>	<b>1 845</b>		<b>1 845</b>
<i>Northern South America</i>			
Venezuela regional office	1 830		1 830
Ecuador	6 915		6 915
Colombia	353		353
Costa Rica	1 199		1 199
Panama	634		634
<b>Northern South America</b>	<b>10 930</b>		<b>10 930</b>
<i>Southern South America</i>			
Argentina regional office	942		942
Brazil	608		608
<b>Southern South America</b>	<b>1 550</b>		<b>1 550</b>
<i>Central America and Mexico</i>			
Mexico regional office	340		340
<b>Central America and Mexico</b>	<b>340</b>		<b>340</b>
<i>North America and the Caribbean</i>			
United States of America	296		296
<b>North America and the Caribbean</b>	<b>296</b>		<b>296</b>
<b>Americas</b>	<b>14 962</b>		<b>14 962</b>
<b>Field operations overall</b>	<b>2 363</b>		<b>2 363</b>
<b>Field operations</b>	<b>615 678</b>	<b>4 294</b>	<b>619 972</b>
<i>Global programmes</i>			
Executive direction and management	75		75
Div international protection	5 947		5 947
Div info systems and telecom	214		214
Div external relations	175		175
Department of operations	12 613	192	12 805
Div emergency and supply management	3 845	1 677	5 522



<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Div human resources management	1 100		1 100
Global programmes overall	25 242		25 242
<b>Global programmes</b>	<b>49 210</b>	<b>1 869</b>	<b>51 079</b>
<i>Headquarters</i>			
Div int protection services	351		351
Global Service Centre		1 850	1 850
Headquarters overall	23 651		23 651
<b>Headquarters</b>	<b>24 003</b>	<b>1 850</b>	<b>25 853</b>
<b>Operational reserve</b>	<b>30 029</b>		<b>30 029</b>
<b>Overall</b>	<b>304 850</b>		<b>304 850</b>
<b>Total annual programme fund</b>	<b>1 023 769</b>	<b>8 013</b>	<b>1 031 782</b>

## Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

<i>United Nations Regular Budget Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Headquarters	46 031		46 031
<b>Total United Nations Regular Budget Fund</b>	<b>46 031</b>		<b>46 031</b>

## Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

### Schedule 1, report 1

<i>Junior Professional Officers Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Global programmes	12 002		12 002
<b>Total Junior Professional Officers Fund</b>	<b>12 002</b>		<b>12 002</b>

## Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

### Schedule 1, report 1

<i>Supplementary Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
<b>Field operations</b>			
<b>Africa</b>			
<b>West Africa</b>			
West Africa overall	884		884
Côte d'Ivoire	1 842		1 842
Gambia	146		146
Ghana	498		498
Guinea	937		937
<b>West Africa</b>	<b>4 305</b>		<b>4 305</b>
<b>East and Horn of Africa</b>			
East and Horn of Africa overall	1 667		1 667
Djibouti	2 033		2 033
Ethiopia	9 476		9 476
Kenya	19 416	79	19 494
Somalia	17 706		17 706
Sudan	56 841	557	57 399
Uganda	8 050	22	8 071
<b>East and Horn of Africa</b>	<b>115 189</b>	<b>658</b>	<b>115 846</b>
<b>Central Africa and Great Lakes</b>			
Central Africa and Great Lakes	2 051		2 051
Burundi	2 371	35	2 406
Central African Republic	1 896		1 896
Chad	6 030		6 030
Democratic Republic of the Congo	24 888	228	25 116
United Republic of Tanzania	14 803	212	15 016
<b>Central Africa and Great Lakes</b>	<b>52 039</b>	<b>475</b>	<b>52 515</b>
<b>Southern Africa</b>			
Zimbabwe	4 896		4 896
<b>Southern Africa</b>	<b>4 896</b>		<b>4 896</b>
<b>Africa</b>	<b>176 429</b>	<b>1 133</b>	<b>177 562</b>
<b>Middle East and North Africa</b>			
<b>Middle East and North Africa overall</b>	<b>1 330</b>		<b>1 330</b>
<b>North Africa</b>			
Mauritania	5 978		5 978
Western Sahara	2 400		2 400
<b>North Africa</b>	<b>8 378</b>		<b>8 378</b>
<b>Middle East</b>			
Middle East overall	160 986		160 986
Iraq	44 349		44 349
Jordan	5 260		5 260
Lebanon	2 528		2 528

<i>Supplementary Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Syrian Arab Republic	15 232		15 232
Yemen	14 162		14 162
<b>Middle East</b>	<b>242 516</b>		<b>242 516</b>
<b>Middle East and North Africa</b>	<b>252 225</b>		<b>252 225</b>
<i>Asia and the Pacific</i>			
<i>South Asia</i>			
Sri Lanka	31 114	2 492	33 605
<b>South Asia</b>	<b>31 114</b>	<b>2 492</b>	<b>33 605</b>
<i>East Asia and the Pacific</i>			
Myanmar	1 099		1 099
<b>East Asia and the Pacific</b>	<b>1 099</b>		<b>1 099</b>
<i>South-West Asia</i>			
Pakistan	117 456	632	118 088
<b>South-West Asia</b>	<b>117 456</b>	<b>632</b>	<b>118 088</b>
<b>Asia and the Pacific</b>	<b>149 668</b>	<b>3 124</b>	<b>152 792</b>
<i>Europe</i>			
<i>Eastern Europe</i>			
Georgia	16 660		16 660
<b>Eastern Europe</b>	<b>16 660</b>		<b>16 660</b>
<i>Central Europe</i>			
Turkey	540		540
<b>Central Europe</b>	<b>540</b>		<b>540</b>
<i>South-Eastern Europe</i>			
Serbia	1 040		1 040
<b>South-Eastern Europe</b>	<b>1 040</b>		<b>1 040</b>
<b>Europe</b>	<b>18 239</b>		<b>18 239</b>
<i>Americas</i>			
<i>Northern South America</i>			
Colombia	20 925		20 925
<b>Northern South America</b>	<b>20 925</b>		<b>20 925</b>
<b>Americas</b>	<b>20 925</b>		<b>20 925</b>
<b>Field operations</b>	<b>617 486</b>	<b>4 257</b>	<b>621 743</b>
<i>Global programmes</i>			
Div international protection	47		47
Department of operations	2 843		2 843

<i>Supplementary Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Other global programmes	46 001		46 001
<b>Global programmes</b>	<b>48 891</b>		<b>48 891</b>
<b>Overall</b>	<b>1 210</b>		<b>1 210</b>
<b>Total Supplementary Programme Fund</b>	<b>667 587</b>	<b>4 257</b>	<b>671 844</b>

## Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

### Schedule 1, report 2

<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
<b><i>Donor</i></b>			
<b><i>Governmental donors</i></b>			
Algeria	100		100
Andorra	64		64
Australia	18 496		18 496
Austria	2 071		2 071
Azerbaijan	20		20
Bahamas	2		2
Belgium	17 327		17 327
Burundi	1		1
Bulgaria	7		7
Canada	24 671		24 671
Chile	100		100
China	250		250
Costa Rica	15		15
Croatia	24		24
Cyprus	76		76
Czech Republic	289		289
Denmark	45 624		45 624
Ecuador	85		85
Estonia	139		139
Finland	20 782		20 782
France	17 508		17 508
Germany	27 332	4 294	31 627
Greece	1 651		1 651
Holy See	20		20
Hungary	193	1 850	2 043
India	8		8
Ireland	9 228		9 228
Israel	50		50
Italy	9 513		9 513
Japan	82 029		82 029
Kuwait	1 000		1 000
Liechtenstein	287		287
Luxembourg	10 173		10 173
Malta	71		71
Mexico	100		100
Monaco	157		157
Morocco	500		500
Netherlands	68 385		68 385
New Zealand	3 501		3 501
Norway	48 301	136	48 438
Oman	100		100
Philippines	2		2
Portugal	1 779		1 779
Republic of Korea	2 900		2 900
Romania	70		70
Russian Federation	1 000		1 000
Saudi Arabia	421		421
Singapore	10		10
Slovakia	14		14
Slovenia	40		40
Spain	25 817		25 817
Sweden	81 049	55	81 104

<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Switzerland	19 929	1 677	21 606
Thailand	20		20
Turkey	200		200
United Arab Emirates	54		54
United Kingdom	35 925		35 925
United States of America	298 237		298 237
Uruguay	10		10
<b>Governmental donors</b>	<b>877 728</b>	<b>8 013</b>	<b>885 741</b>
<b>European Commission</b>	<b>73 524</b>		<b>73 524</b>
<i><b>Intergovernmental donors</b></i>			
International Criminal Court	69		69
Intergov Authority on Development	2 488		2 488
Great Lakes Initiative on HIV/AIDS	2 816		2 816
Council of Europe/devel bank	487		487
OPEC Fund for International Dev	1 142		1 142
<b>Intergovernmental donors</b>	<b>7 002</b>		<b>7 002</b>
<i><b>United Nations donors</b></i>			
United Nations Children's Fund	47		47
Emergency Relief Fund	119		119
Pooled Funds for Democratic Republic of the Congo	146		146
Common Humanitarian Fund Sudan	1 131		1 131
Central Emergency Response Fund	16 056		16 056
United Nations Prog on HIV/AIDS	3 633		3 633
United Nations Trust Fund Human Security	1 452		1 452
United Nations Peacebuilding Fund	1 532		1 532
United Nations Delivering as One	430		430
United Nations Millennium Development Goal	483		483
United Nations Action multi-donor trust fund	59		59
World Food Programme	100		100
<b>United Nations donors</b>	<b>25 189</b>		<b>25 189</b>
<i><b>Private donors</b></i>			
Private donors in Azerbaijan	65		65
Private donors in Austria	4		4
Private donors in Australia	3 276		3 276
Private donors in Canada	1 014		1 014
Private donors in China	969		969
Private donors in Cyprus	11		11
Private donors in Denmark	3		3
Private donors in Finland	5		5
Private donors in France	4		4
Private donors in Germany	977		977
Private donors in Greece	414		414
Private donors in Italy	4 641		4 641
Private donors in Israel	98		98
Private donors in Japan	5 100		5 100
Private donors in the Republic of Korea	124		124
Private donors in Luxembourg	1		1
Private donors in Malaysia	5		5
Private donors in the Netherlands	1 374		1 374
Private donors in Norway	52		52
Private donors in Portugal	791		791
Private donors in Qatar	250		250
Private donors in Saudi Arabia	2		2



<i>Annual Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
Private donors in Serbia	220		220
Private donors in Spain	8 722		8 722
Private donors in Sweden	463		463
Private donors in Switzerland	145		145
Private donors in Thailand	1 430		1 430
Private donors in Turkey	7		7
Private donors in United Arab Emirates	373		373
Private donors in the United Kingdom	101		101
Private donors in the United States	9 685		9 685
<b>Private donors</b>	<b>40 326</b>		<b>40 326</b>
<b>Total Annual Programme Fund</b>	<b>1 023 769</b>	<b>8 013</b>	<b>1 031 782</b>

## Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

### Schedule 1, report 2

<i>United Nations Regular Budget Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
<b><i>Donor</i></b>			
<i>United Nations</i>	46 031		46 031
<b>Total United Nations Regular Budget Fund</b>	<b>46 031</b>		<b>46 031</b>

## Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

### Schedule 1, report 2

<i>Junior Professional Officers Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
<b>Donor</b>			
<b>Governmental donors</b>			
Australia	69		69
Austria	177		177
Belgium	716		716
Canada	113		113
Denmark	898		898
Finland	867		867
France	8		8
Germany	1 210		1 210
Italy	1 597		1 597
Japan	421		421
Liechtenstein	147		147
Luxembourg	117		117
Netherlands	1 334		1 334
Norway	930		930
Republic of Korea	28		28
Spain	802		802
Sweden	701		701
Switzerland	515		515
United States of America	1 350		1 350
<b>Governmental donors</b>	<b>12 002</b>		<b>12 002</b>
<b>Total Junior Professional Officers Fund</b>	<b>12 002</b>		<b>12 002</b>

## Contributions by programme — all funds for the year ended 31 December 2009

(Thousands of United States dollars)

### Schedule 1, report 2

<i>Supplementary Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
<b>Donor</b>			
<b>Governmental donors</b>			
Andorra	21		21
Australia	14 309		14 309
Belgium	5 798		5 798
Brazil	50		50
Canada	20 778		20 778
Croatia	7		7
Czech Republic	260		260
Denmark	5 610		5 610
Estonia	129		129
Finland	5 231		5 231
France	5 693		5 693
Germany	20 560	1 133	21 693
Greece	100		100
India		2 492	2 492
Ireland	2 566	57	2 622
Italy	4 025	314	4 340
Japan	28 103		28 103
Liechtenstein	43		43
Luxembourg	787		787
Netherlands	10 898		10 898
Norway	11 014	261	11 275
Oman	2 000		2 000
Republic of Korea	300		300
Romania	520		520
Russian Federation	3 000		3 000
Saudi Arabia	6 000		6 000
Slovenia	70		70
Spain	12 920		12 920
Sweden	26 081		26 081
Switzerland	3 486		3 486
Turkey	200		200
United Arab Emirates	30 000		30 000
United Kingdom	6 073		6 073
United States of America	341 140		341 140
<b>Governmental donors</b>	<b>567 774</b>	<b>4 257</b>	<b>572 031</b>
<b>European Commission</b>	<b>53 424</b>		<b>53 424</b>
<b>Intergovernmental donors</b>			
Arab Gulf Prog for United Nations Dev Orgs	165		165
<b>Intergovernmental donors</b>	<b>165</b>		<b>165</b>
<b>United Nations donors</b>			
United Nations Children's Fund	1 777		1 777
Central Fund for Influenza Act	2 970		2 970
Emergency Relief Fund	376		376
Pooled Funds for Democratic Republic of the Congo	2 516		2 516
Common Humanitarian Fund Sudan	4 830		4 830
Central Emergency Response Fund	22 327		22 327
United Nations Development Programme	137		137

<i>Supplementary Programme Fund</i>	<i>Cash</i>	<i>In-kind</i>	<i>Total</i>
United Nations Trust Fund Human Security	534		534
United Nations Millennium Development Goal	373		373
<b>United Nations donors</b>	<b>35 840</b>		<b>35 840</b>
<i>Private donors</i>			
Private donors in Australia	1 746		1 746
Private donors in Canada	222		222
Private donors in China	20		20
Private donors in France	286		286
Private donors in Germany	936		936
Private donors in Greece	1		1
Private donors in Italy	855		855
Private donors in Japan	1 678		1 678
Private donors in Sri Lanka	42		42
Private donors in Liechtenstein	36		36
Private donors in Netherlands	248		248
Private donors in Pakistan	192		192
Private donors in Portugal			
Private donors in Saudi Arabia	27		27
Private donors in Spain	486		486
Private donors in Sweden	255		255
Private donors in Switzerland	117		117
Private donors in the United Kingdom	35		35
Private donors in the United States	3 204		3 204
<b>Private donors</b>	<b>10 385</b>		<b>10 385</b>
<b>Total Supplementary Programme Fund</b>	<b>667 587</b>	<b>4 257</b>	<b>671 844</b>

# Status of outstanding contributions as at 31 December 2009

(Thousands of United States dollars)

## Schedule 2

<i>Annual Programme Fund</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>Total</i>
<b><i>Donor</i></b>							
<b><i>Governmental donors</i></b>							
Angola				256			256
Algeria					60	100	160
Bahamas						2	2
Belgium		45	71			7 261	7 378
Benin				5			5
Canada				3			3
Cyprus		50		51	2	2	105
Czech Republic		11			3		14
Denmark				745		2 343	3 087
Djibouti		1					1
Ecuador						85	85
Greece					65		65
Iceland				20			20
Ireland			26	25	30	103	184
Italy			154	112		1 524	1 791
Japan			18	19		18	55
Kuwait					1 000		1 000
Libyan Arab Jamahiriya		100					100
Lithuania		4					4
Luxembourg			59				59
Malta						71	71
Montenegro					5		5
Netherlands		2	16	13	8	7	45
Norway						23	23
Pakistan			5				5
Portugal			1 318				1 318
Romania		7					7
Saudi Arabia		100				112	212
Slovenia		30	30				60
South Africa					24		24
Spain		306	4	5	373	1 249	1 937
Sweden		188					188
Switzerland						1 456	1 456
United Arab Emirates						42	42
United Kingdom		2	98	12	1 183	1 878	3 173
United States of America			150			600	750
<b>Governmental donors</b>		<b>845</b>	<b>1 949</b>	<b>1 265</b>	<b>2 752</b>	<b>16 878</b>	<b>23 689</b>
<b>European Commission</b>	<b>912</b>	<b>1 186</b>	<b>563</b>	<b>1 755</b>	<b>4 237</b>	<b>15 105</b>	<b>23 758</b>
<b><i>Intergovernmental donors</i></b>							
Prog nationale multisectoriel lutte			244	482			726
Council of Europe				1			1
<b>Intergovernmental donors</b>			<b>244</b>	<b>483</b>			<b>727</b>
<b><i>United Nations donors</i></b>							
United Nations Children's Fund				8		0	8
United Nations Programme on HIV/AIDS					35	100	134
United Nations Development Programme					19		19
United Nations Trust Fund Human Security					96	62	158
World Food Programme						100	100

<i>Annual Programme Fund</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>Total</i>
One United Nations fund					63	56	119
Emergency Relief Fund						50	50
<b>United Nations donors</b>				<b>8</b>	<b>213</b>	<b>368</b>	<b>588</b>
<i>Private donors</i>							
Private donors in Spain					3		3
Private donors in the United Arab Emirates						12	12
<b>Private donors</b>				<b>0</b>	<b>3</b>	<b>12</b>	<b>15</b>
<b>Total Annual Programme Fund</b>	<b>912</b>	<b>2 031</b>	<b>2 756</b>	<b>3 510</b>	<b>7 204</b>	<b>32 363</b>	<b>48 776</b>

# **Status of outstanding contributions as at 31 December 2009**

(Thousands of United States dollars)

## **Schedule 2**

<i>United Nations Regular Budget Fund</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>Total</i>
<b>Donor</b>							
United Nations						496	496
<b>Total United Nations Regular Budget Fund</b>						<b>496</b>	<b>496</b>



# **Status of outstanding contributions as at 31 December 2009**

(Thousands of United States dollars)

## **Schedule 2**

<i>Junior Professional Officers Fund</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>Total</i>
<b>Donor</b>							
<b>Governmental donors</b>							
Germany						81	81
Switzerland						8	8
<b>Governmental donors</b>						<b>89</b>	<b>89</b>
<b>Total Junior Professional Officers Fund</b>						<b>89</b>	<b>89</b>

# Status of outstanding contributions as at 31 December 2009

(Thousands of United States dollars)

## Schedule 2

<i>Supplementary Programme Fund</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>Total</i>
<b>Donor</b>							
<b>Governmental donors</b>							
Belgium						727	727
Denmark					400		400
Estonia						66	66
Iceland				79			79
Italy					907	502	1 409
Mauritania				8			8
Romania					129		129
Saudi Arabia						1 000	1 000
Spain		22		15	0	1 140	1 176
Sweden			1				1
United Arab Emirates						14 800	14 800
United Kingdom				41	1 069	218	1 327
United States of America					239	1 210	1 449
<b>Governmental donors</b>	<b>22</b>	<b>1</b>	<b>142</b>	<b>2 744</b>	<b>19 662</b>	<b>22 571</b>	
<b>European Commission</b>							
European Commission		122			2 833	12 799	15 755
<b>European Commission</b>	<b>122</b>				<b>2 833</b>	<b>12 799</b>	<b>15 755</b>
<b>Intergovernmental donors</b>							
Arab Gulf Prog for United Nations Dev Orgs						165	165
<b>Intergovernmental donors</b>						<b>165</b>	<b>165</b>
<b>United Nations donor</b>							
Central Emergency Response Fund						107	107
<b>United Nations donor</b>						<b>107</b>	<b>107</b>
<b>Private donors</b>							
Private donors in Spain					0	14	14
<b>Private donors</b>					<b>0</b>	<b>14</b>	<b>14</b>
<b>Total for Supplementary Programme Fund</b>	<b>145</b>	<b>1</b>	<b>142</b>	<b>5 577</b>	<b>32 748</b>	<b>38 613</b>	

# **Appropriations under the annual programme budget for the year ended 31 December 2009**

(Thousands of United States dollars)

## **Schedule 3**

<i>Annual programme budget</i>	<i>Appropriations</i>			<i>Expenditure</i>		<i>Total</i>	<i>Balance</i>
	<i>Original</i>	<i>Transfers</i>	<i>Current</i>	<i>Disbursements/ deliveries</i>	<i>Unliquidated obligations</i>		
<b><i>Field operations</i></b>							
<b><i>Africa</i></b>							
<b><i>West Africa</i></b>							
West Africa overall	13 197	5 157	18 354	4 058	288	4 345	14 009
Benin	838	1 656	2 494	1 574	2	1 576	917
Côte d'Ivoire	5 892	6 238	12 130	5 976	132	6 108	6 022
Gambia	71	92	163	74		74	89
Ghana	5 032	5 411	10 443	4 901	100	5 001	5 442
Guinea	4 690	5 814	10 504	5 245	337	5 583	4 922
Liberia	5 415	12 192	17 608	10 966	102	11 068	6 540
Mali	96	108	204	76		76	128
Nigeria	2 466	2 945	5 412	2 641	31	2 672	2 739
Senegal	6 191	6 991	13 181	6 669	193	6 862	6 319
Sierra Leone	4 001	4 850	8 851	4 367	110	4 477	4 374
Togo	461	1 194	1 656	1 016		1 016	640
Guinea-Bissau		28	28				28
<b>West Africa</b>	<b>48 351</b>	<b>52 676</b>	<b>101 028</b>	<b>47 562</b>	<b>1 296</b>	<b>48 858</b>	<b>52 170</b>
<b><i>East and Horn of Africa</i></b>							
East and Horn of Africa overall							
Other countries in East and Horn	12 400	680	13 080	312	48	360	12 721
Djibouti	3 270	5 533	8 803	4 585	289	4 874	3 929
Eritrea	3 199	4 179	7 378	3 841	50	3 890	3 488
Ethiopia	18 523	28 552	47 076	23 846	2 561	26 406	20 669
Kenya	49 154	54 926	104 080	45 136	7 391	52 527	51 553
Somalia	9 448	11 106	20 554	9 446	338	9 784	10 770
Sudan	19 095	29 383	48 477	26 323	1 898	28 221	20 256
Uganda	16 147	24 113	40 260	20 564	1 218	21 783	18 478
<b>East and Horn of Africa</b>	<b>131 236</b>	<b>158 472</b>	<b>289 708</b>	<b>134 052</b>	<b>13 793</b>	<b>147 845</b>	<b>141 863</b>
<b><i>Central Africa and Great Lakes</i></b>							
Countries in Central Africa	12 000	7 460	19 460	5 674	1 089	6 763	12 697
Burundi	19 648	33 959	53 607	27 007	2 773	29 781	23 826
Cameroon	3 181	11 674	14 855	9 258	140	9 398	5 456
Central African Republic	2 975	3 553	6 527	3 459	30	3 489	3 039
Chad	74 824	92 573	167 397	84 257	5 934	90 191	77 206
Congo	4 307	8 456	12 764	7 083	863	7 945	4 818
Democratic Republic of the Congo	64 161	52 094	116 255	45 127	3 673	48 800	67 455
Gabon	1 569	2 362	3 931	2 101	51	2 152	1 779
Rwanda	5 272	13 261	18 533	10 059	902	10 961	7 572
United Republic of Tanzania	20 997	29 636	50 632	23 238	1 359	24 597	26 036
<b>Central Africa and Great Lakes</b>	<b>208 934</b>	<b>255 028</b>	<b>463 961</b>	<b>217 262</b>	<b>16 814</b>	<b>234 076</b>	<b>229 885</b>
<b><i>Southern Africa</i></b>							
Southern Africa overall	4 300	3 180	7 480	2 033	236	2 269	5 211

<i>Annual programme budget</i>	<i>Appropriations</i>			<i>Expenditure</i>			<i>Balance</i>
	<i>Original</i>	<i>Transfers</i>	<i>Current</i>	<i>Disbursements/ deliveries</i>	<i>Unliquidated obligations</i>	<i>Total</i>	
Angola	3 779	5 964	9 743	4 393	294	4 687	5 055
Botswana	1 310	2 510	3 820	2 193	1	2 194	1 626
Malawi	2 234	2 734	4 967	2 342	14	2 356	2 612
Mozambique	1 991	2 931	4 922	2 581	6	2 587	2 335
Namibia	1 897	2 544	4 441	2 463		2 463	1 978
South Africa	7 256	8 168	15 425	7 853	3	7 856	7 568
Zambia	5 434	16 251	21 685	11 486	421	11 906	9 778
Zimbabwe	2 109	2 665	4 774	2 400	126	2 526	2 249
<b>Southern Africa</b>	<b>30 310</b>	<b>46 946</b>	<b>77 256</b>	<b>37 744</b>	<b>1 101</b>	<b>38 845</b>	<b>38 411</b>
<b>Africa</b>	<b>418 832</b>	<b>513 122</b>	<b>931 953</b>	<b>436 619</b>	<b>33 004</b>	<b>469 623</b>	<b>462 330</b>
<b><i>Middle East and North Africa</i></b>							
<b><i>North Africa</i></b>							
North Africa overall							
Algeria	4 900	10 638	15 538	6 897	2 989	9 886	5 652
Libyan Arab Jamahiriya	1 315	4 327	5 642	4 029	0	4 029	1 613
Mauritania	907	1 448	2 355	1 264	17	1 281	1 074
Morocco	1 335	1 523	2 858	1 251	13	1 263	1 595
Tunisia	406	470	876	372	24	396	481
Western Sahara		5	5	(116)	116	0	5
<b>North Africa</b>	<b>8 864</b>	<b>18 412</b>	<b>27 276</b>	<b>13 697</b>	<b>3 159</b>	<b>16 855</b>	<b>10 420</b>
<b><i>Middle East</i></b>							
Middle East overall							
Egypt	5 127	6 148	11 274	5 449	28	5 477	5 798
Iraq	632	779	1 411	(2 134)	2 777	643	768
Israel	723	2 363	3 086	2 043		2 043	1 043
Jordan	1 666	2 176	3 842	1 595	274	1 870	1 972
Lebanon	3 512	3 186	6 698	2 870		2 870	3 828
Saudi Arabia	2 286	2 340	4 627	2 146	63	2 209	2 418
Syrian Arab Republic	1 868	1 985	3 853	1 676	190	1 866	1 987
United Arab Emirates	3 292	2 166	5 458	1 905		1 905	3 553
Yemen	6 788	22 640	29 428	14 371	1 918	16 290	13 138
Middle East	25 894	44 733	70 627	30 569	5 250	35 819	34 808
<b>Middle East and North Africa</b>	<b>34 758</b>	<b>63 145</b>	<b>97 903</b>	<b>44 266</b>	<b>8 409</b>	<b>52 675</b>	<b>45 228</b>
<b><i>Asia and the Pacific</i></b>							
<b><i>South Asia</i></b>							
South Asia overall							
Bangladesh	4 599	6 809	11 409	5 653	746	6 399	5 009
India	3 859	5 146	9 005	4 489	18	4 508	4 497
Nepal	8 893	12 539	21 432	9 689	509	10 198	11 234
Sri Lanka	15 038	5 755	20 794	4 360	922	5 282	15 512
<b>South Asia</b>	<b>32 390</b>	<b>30 349</b>	<b>62 739</b>	<b>24 192</b>	<b>2 195</b>	<b>26 387</b>	<b>36 353</b>
<b><i>East Asia and the Pacific</i></b>							
Australia	1 182	1 426	2 608	1 184	6	1 190	1 418
Cambodia	1 080	1 106	2 187	1 027	25	1 052	1 134
China	5 425	4 890	10 314	3 968	40	4 008	6 306
Indonesia	2 482	3 508	5 990	2 726	108	2 834	3 156

<i>Annual programme budget</i>	<i>Appropriations</i>			<i>Expenditure</i>		<i>Total</i>	<i>Balance</i>
	<i>Original</i>	<i>Transfers</i>	<i>Current</i>	<i>Disbursements/ deliveries</i>	<i>Unliquidated obligations</i>		
Japan	3 068	4 628	7 697	4 454	56	4 509	3 187
Malaysia	5 507	6 752	12 259	6 204	114	6 318	5 941
Mongolia	216	550	766	445	42	487	278
Papua New Guinea	987	1 197	2 184	1 082	92	1 173	1 011
Philippines	198	683	882	558	4	561	320
Republic of Korea	1 174	1 033	2 208	881	21	902	1 306
Myanmar	6 463	8 875	15 339	8 071	439	8 510	6 829
Thailand	12 011	18 799	30 810	13 856	521	14 377	16 433
Timor-Leste	276	245	521	183	20	203	317
Viet Nam	493	465	958	395		395	563
Other countries in East Asia	1 172	333	1 505	142	12	154	1 351
<b>East Asia and the Pacific</b>	<b>41 735</b>	<b>54 491</b>	<b>96 226</b>	<b>45 174</b>	<b>1 500</b>	<b>46 674</b>	<b>49 552</b>
<i>South-West Asia</i>							
South-West Asia overall	413	1 688	2 101	388	31	419	1 682
Afghanistan	50 595	57 364	107 960	48 799	3 135	51 934	56 026
Islamic Republic of Iran	12 273	16 576	28 850	13 242	2 272	15 514	13 335
Pakistan	18 885	24 002	42 887	18 320	1 708	20 028	22 858
<b>South-West Asia</b>	<b>82 166</b>	<b>99 630</b>	<b>181 797</b>	<b>80 750</b>	<b>7 145</b>	<b>87 895</b>	<b>93 902</b>
<i>Central Asia</i>							
Central Asia overall		89	89	46	6	52	36
Kazakhstan	2 321	2 348	4 669	1 918	46	1 964	2 705
Kyrgyzstan	1 234	1 455	2 689	1 351		1 351	1 338
Tajikistan	407	628	1 035	615		615	420
Turkmenistan	490	706	1 196	700		700	496
Uzbekistan	100	159	259	159		159	100
<b>Central Asia</b>	<b>4 553</b>	<b>5 383</b>	<b>9 936</b>	<b>4 789</b>	<b>52</b>	<b>4 841</b>	<b>5 094</b>
<b>Asia and the Pacific</b>	<b>160 844</b>	<b>189 854</b>	<b>350 698</b>	<b>154 904</b>	<b>10 893</b>	<b>165 797</b>	<b>184 901</b>
<i>Europe</i>							
<i>Eastern Europe</i>							
Eastern Europe overall	50	836	886	541	2	543	343
Armenia	1 265	1 821	3 087	1 690	39	1 728	1 358
Azerbaijan	3 096	4 186	7 282	4 164		4 164	3 118
Belarus	939	1 718	2 657	1 342	104	1 446	1 211
Georgia	4 711	34 347	39 058	16 247	403	16 651	22 407
Republic of Moldova	453	1 498	1 951	1 018	149	1 167	784
Russian Federation	12 448	12 722	25 170	11 087	210	11 296	13 874
Ukraine	2 931	4 399	7 330	3 449	0	3 449	3 881
<b>Eastern Europe</b>	<b>25 892</b>	<b>61 528</b>	<b>87 420</b>	<b>39 537</b>	<b>907</b>	<b>40 444</b>	<b>46 977</b>
<i>Central Europe</i>							
Other countries in Central Europe	210	100	310	49	8	57	253
Bulgaria	708	827	1 535	797		797	738
Cyprus	812	922	1 735	825		825	910
Czech Republic	367	446	813	370		370	443
Hungary	2 369	3 280	5 650	3 131	11	3 142	2 508
Poland	719	713	1 432	565		565	867
Romania	797	1 171	1 968	987	2	989	979

<i>Annual programme budget</i>	<i>Appropriations</i>			<i>Expenditure</i>			<i>Balance</i>
	<i>Original</i>	<i>Transfers</i>	<i>Current</i>	<i>Disbursements/ deliveries</i>	<i>Unliquidated obligations</i>	<i>Total</i>	
Slovakia	470	792	1 261	569		569	692
Slovenia	184	170	354	64		64	290
Turkey	6 060	6 450	12 510	5 758	16	5 774	6 736
<b>Central Europe</b>	<b>12 696</b>	<b>14 871</b>	<b>27 567</b>	<b>13 116</b>	<b>36</b>	<b>13 152</b>	<b>14 415</b>
<b><i>Western Europe</i></b>							
Austria	955	1 009	1 965	945	4	949	1 016
Belgium	3 805	6 377	10 182	5 690	223	5 913	4 268
France	2 603	3 086	5 689	2 818	49	2 867	2 822
Germany	2 384	2 192	4 575	2 013		2 013	2 563
Greece	1 113	1 281	2 394	1 207	19	1 226	1 168
Ireland	672	856	1 528	626		626	902
Italy	3 162	5 346	8 508	4 334	105	4 438	4 070
Malta	39	373	412	301	7	308	104
Portugal	45	91	136	90		90	46
Spain	930	1 595	2 525	1 305	4	1 309	1 215
Sweden	1 831	1 685	3 516	1 515		1 515	2 001
Switzerland	651	741	1 392	662	17	680	713
United Kingdom	1 658	1 639	3 297	1 415	33	1 448	1 849
<b>Western Europe</b>	<b>19 848</b>	<b>26 272</b>	<b>46 120</b>	<b>22 921</b>	<b>462</b>	<b>23 383</b>	<b>22 737</b>
<b><i>South-Eastern Europe</i></b>							
Albania	673	635	1 308	599		599	709
Bosnia and Herzegovina	5 584	6 103	11 688	5 667	180	5 848	5 840
Croatia	2 822	3 636	6 458	3 216		3 216	3 242
Montenegro	2 348	2 564	4 912	2 455	3	2 458	2 454
Serbia	20 316	24 229	44 545	21 432	97	21 529	23 016
The former Yugoslav Republic of Macedonia	2 698	3 047	5 746	2 719	16	2 735	3 011
<b>South-Eastern Europe</b>	<b>34 441</b>	<b>40 215</b>	<b>74 656</b>	<b>36 088</b>	<b>296</b>	<b>36 384</b>	<b>38 272</b>
<b>Europe</b>	<b>92 877</b>	<b>142 886</b>	<b>235 763</b>	<b>111 662</b>	<b>1 700</b>	<b>113 363</b>	<b>122 400</b>
<b><i>Americas</i></b>							
<b><i>Northern South America</i></b>							
Venezuela regional office	3 633	4 255	7 888	4 180	21	4 201	3 687
Ecuador	5 949	11 096	17 045	10 933	5	10 939	6 106
Colombia	387	659	1 046	395	154	549	497
Costa Rica	2 423	2 906	5 329	2 717	1	2 718	2 611
Panama	1 149	2 691	3 840	2 422	17	2 439	1 401
<b>Northern South America</b>	<b>13 541</b>	<b>21 607</b>	<b>35 149</b>	<b>20 647</b>	<b>198</b>	<b>20 845</b>	<b>14 303</b>
<b><i>Southern South America</i></b>							
Argentina regional office	3 048	3 940	6 988	3 495	13	3 508	3 480
Brazil	3 151	3 004	6 155	2 883		2 883	3 272
<b>Southern South America</b>	<b>6 199</b>	<b>6 944</b>	<b>13 143</b>	<b>6 378</b>	<b>13</b>	<b>6 391</b>	<b>6 752</b>

<i>Annual programme budget</i>	<i>Appropriations</i>			<i>Expenditure</i>		<i>Total</i>	<i>Balance</i>
	<i>Original</i>	<i>Transfers</i>	<i>Current</i>	<i>Disbursements/ deliveries</i>	<i>Unliquidated obligations</i>		
<b><i>Central America and Mexico</i></b>							
Mexico regional office	2 289	1 959	4 249	1 690		1 690	2 558
Cuba	268	268	536	209		209	327
<b>Central America and Mexico</b>	<b>2 557</b>	<b>2 227</b>	<b>4 785</b>	<b>1 899</b>		<b>1 899</b>	<b>2 885</b>
<b><i>North America and the Caribbean</i></b>							
United States of America	4 096	3 829	7 925	3 809	1	3 809	4 116
Canada	1 858	1 502	3 359	1 440		1 440	1 920
<b>North America and the Caribbean</b>	<b>5 954</b>	<b>5 331</b>	<b>11 285</b>	<b>5 248</b>	<b>1</b>	<b>5 249</b>	<b>6 035</b>
<b>Americas</b>	<b>28 252</b>	<b>36 109</b>	<b>64 361</b>	<b>34 173</b>	<b>212</b>	<b>34 385</b>	<b>29 976</b>
<b>Field operations</b>	<b>735 562</b>	<b>945 116</b>	<b>1 680 678</b>	<b>781 624</b>	<b>54 219</b>	<b>835 843</b>	<b>844 836</b>
<b>Global programmes</b>							
Executive direction and mgmt	864	617	1 481	345	87	432	1 049
Div international protection	6 793	15 812	22 605	10 274	336	10 610	11 995
Div info systems and telecom	6 690	5 844	12 534	2 308	3 119	5 427	7 107
Div external relations	19 034	25 136	44 170	22 273	1 533	23 806	20 364
Department of operations	20 790	35 431	56 221	22 789	736	23 525	32 696
Div emergency and supply mgmt	7 137	12 136	19 273	551	10 701	11 252	8 021
Div human resources mgmt	11 462	36 688	48 149	32 169	1 973	34 142	14 008
Div of fin and admin mgmt	150	0	150				150
<b>Global programmes</b>	<b>72 921</b>	<b>131 663</b>	<b>204 584</b>	<b>90 708</b>	<b>18 486</b>	<b>109 194</b>	<b>95 390</b>
<b>Headquarters</b>							
Executive direction and mgmt	10 903	16 089	26 992	15 527	523	16 050	10 942
Div int protection services	10 593	12 070	22 663	11 750	53	11 803	10 860
Div info systems and telecom	16 251	18 727	34 978	16 614	1 850	18 464	16 514
Div external relations	9 537	7 114	16 651	6 749	240	6 989	9 661
Department of operations	28 919	26 778	55 697	26 169	18	26 188	29 509
Div emergency and supply mgmt	3 708	6 331	10 039	5 805	25	5 830	4 209
Div human resources mgmt	12 057	6 750	18 807	6 062	152	6 214	12 592
Div of fin and admin mgmt	17 839	9 240	27 079	20	7 955	7 975	19 104
Global Service Centre		17 434	17 434	15 611	1 019	16 630	804
Staff Council	400	806	1 207	790		790	417
<b>Headquarters</b>	<b>110 206</b>	<b>121 339</b>	<b>231 546</b>	<b>105 097</b>	<b>11 835</b>	<b>116 932</b>	<b>114 613</b>
<b>Operational reserve</b>	<b>145 345</b>	<b>36 311</b>	<b>181 657</b>				<b>181 657</b>
<b>Overall</b>				<b>(24)</b>	<b>24</b>		
<b>Total annual programme budget</b>	<b>1 064 034</b>	<b>1 234 430</b>	<b>2 298 464</b>	<b>977 405</b>	<b>84 564</b>	<b>1 061 969</b>	<b>1 236 495</b>

# Funds available under the Supplementary Programme Fund as at 31 December 2009

(Thousands of United States dollars)

## Schedule 4

Supplementary Programme Fund	Funds available	Expenditure		Total	Balance
		Disbursements/ deliveries	Unliquidated obligations		
<b>Field operations</b>					
<b>Africa</b>					
<b>West Africa</b>					
West Africa overall	906	267	3	269	637
Côte d'Ivoire	2 192	1 255	376	1 631	561
Gambia	156	156		156	
Ghana	584	513	70	584	
Guinea	1 087	958	129	1 087	
Liberia	275	(0)		(0)	275
Senegal	2 142	2 125	17	2 142	
<b>West Africa</b>	<b>7 342</b>	<b>5 274</b>	<b>595</b>	<b>5 869</b>	<b>1 473</b>
<b>East and Horn of Africa</b>					
East and Horn of Africa overall	172				172
Djibouti	2 070	1 503	68	1 571	499
Ethiopia	12 975	11 251	1 724	12 975	0
Kenya	33 498	18 450	4 612	23 062	10 436
Somalia	19 941	12 390	929	13 319	6 622
Sudan	72 539	58 622	2 772	61 394	11 145
Uganda	13 222	12 417	376	12 793	429
<b>East and Horn of Africa</b>	<b>154 418</b>	<b>114 634</b>	<b>10 481</b>	<b>125 114</b>	<b>29 303</b>
<b>Central Africa and Great Lakes</b>					
Central Africa and Great Lakes	1 555				1 555
Burundi	4 921	4 366	555	4 921	(0)
Cameroon	10	10		10	
Central African Republic	2 913	2 160	70	2 230	683
Chad	7 360	6 307	47	6 353	1 007
Democratic Republic of the Congo	25 962	22 470	2 498	24 968	993
Rwanda	19	19		19	
United Republic of Tanzania	18 612	17 529	1 010	18 539	73
<b>Central Africa and Great Lakes</b>	<b>61 353</b>	<b>52 861</b>	<b>4 180</b>	<b>57 041</b>	<b>4 312</b>
<b>Southern Africa</b>					
Botswana	165	165		165	
Mozambique	114	114		114	
South Africa	1 214	1 214		1 214	
Zambia	110	8		8	102
Zimbabwe	3 674	1 838	204	2 042	1 632
<b>Southern Africa</b>	<b>5 277</b>	<b>3 338</b>	<b>204</b>	<b>3 542</b>	<b>1 734</b>
<b>Africa</b>	<b>228 389</b>	<b>176 106</b>	<b>15 460</b>	<b>191 566</b>	<b>36 823</b>
<b>Middle East and North Africa</b>					
Middle East and North Africa overall	1 514				1 514



Supplementary Programme Fund	Funds available	Expenditure		Total	Balance
		Disbursements/ deliveries	Unliquidated obligations		
<b>North Africa</b>					
North Africa overall	777	742	35	777	
Algeria	211	211		211	
Libyan Arab Jamahiriya	28	28		28	
Mauritania	7 026	6 579	322	6 900	126
Morocco	314	314		314	
Tunisia	252	252		252	
Western Sahara	3 841	3 334	328	3 662	178
<b>North Africa</b>	<b>12 450</b>	<b>11 461</b>	<b>685</b>	<b>12 146</b>	<b>304</b>
<b>Middle East</b>					
Middle East overall	23 166	1 576	13	1 590	21 577
Egypt	2 429	2 429		2 429	
Iraq	88 754	81 229	7 526	88 754	
Jordan	38 969	37 856	1 039	38 895	75
Lebanon	6 205	6 183		6 183	22
Saudi Arabia	215	215		215	
Syrian Arab Republic	95 579	88 320	7 259	95 579	1
United Arab Emirates	79	79		79	
Yemen	15 412	12 751	1 577	14 328	1 084
<b>Middle East</b>	<b>270 809</b>	<b>230 638</b>	<b>17 413</b>	<b>248 051</b>	<b>22 758</b>
<b>Middle East and North Africa</b>	<b>284 773</b>	<b>242 099</b>	<b>18 098</b>	<b>260 197</b>	<b>24 576</b>
<b>Asia and the Pacific</b>					
<b>South Asia</b>					
Bangladesh	117	55	62	117	
Sri Lanka	33 605	27 185	2 182	29 367	4 238
<b>South Asia</b>	<b>33 723</b>	<b>27 240</b>	<b>2 244</b>	<b>29 485</b>	<b>4 238</b>
<b>East Asia and the Pacific</b>					
China	34				34
Malaysia	63	63		63	
Myanmar	2 285	1 934	34	1 968	317
<b>East Asia and the Pacific</b>	<b>2 382</b>	<b>1 997</b>	<b>34</b>	<b>2 032</b>	<b>351</b>
<b>South-West Asia</b>					
Islamic Republic of Iran	701	672	29	701	(0)
Pakistan	121 094	79 690	23 874	103 564	17 531
<b>South-West Asia</b>	<b>121 795</b>	<b>80 362</b>	<b>23 903</b>	<b>104 264</b>	<b>17 531</b>
<b>Asia and the Pacific</b>	<b>157 900</b>	<b>109 599</b>	<b>26 181</b>	<b>135 780</b>	<b>22 119</b>
<b>Europe</b>					
<b>Eastern Europe</b>					
Georgia	20 274	16 505	1 194	17 699	2 575
Republic of Moldova	29	29		29	
Russian Federation	124	124		124	
<b>Eastern Europe</b>	<b>20 427</b>	<b>16 659</b>	<b>1 194</b>	<b>17 852</b>	<b>2 575</b>

<i>Supplementary Programme Fund</i>	<i>Funds available</i>	<i>Expenditure</i>		<i>Total</i>	<i>Balance</i>
		<i>Disbursements/ deliveries</i>	<i>Unliquidated obligations</i>		
<b><i>Central Europe</i></b>					
Slovakia	3	3		3	
Turkey	1 450	1 450		1 450	
<b>Central Europe</b>	<b>1 453</b>	<b>1 453</b>		<b>1 453</b>	
<b><i>South-Eastern Europe</i></b>					
Croatia	200	200		200	
Serbia	1 668	1 662	6	1 668	
<b>South-Eastern Europe</b>	<b>1 868</b>	<b>1 861</b>	<b>6</b>	<b>1 868</b>	
<b>Europe</b>	<b>23 748</b>	<b>19 973</b>	<b>1 200</b>	<b>21 173</b>	<b>2 575</b>
<b><i>Americas</i></b>					
<b><i>Northern South America</i></b>					
Colombia	23 004	17 552	12	17 565	5 440
<b>Northern South America</b>	<b>23 004</b>	<b>17 552</b>	<b>12</b>	<b>17 565</b>	<b>5 440</b>
<b><i>Southern South America</i></b>					
Argentina regional office	1 047	1 047		1 047	
Brazil	1 008	1 005	3	1 008	
<b>Southern South America</b>	<b>2 055</b>	<b>2 052</b>	<b>3</b>	<b>2 055</b>	
<b>Americas</b>	<b>25 060</b>	<b>19 604</b>	<b>15</b>	<b>19 620</b>	<b>5 440</b>
<b>Field operations</b>	<b>719 869</b>	<b>567 381</b>	<b>60 954</b>	<b>628 336</b>	<b>91 533</b>
<b><i>Global programmes</i></b>					
Div international protection	349	321	28	349	
Department of operations	4 962	2 526	52	2 578	2 384
<b>Global programmes</b>	<b>5 311</b>	<b>2 848</b>	<b>80</b>	<b>2 927</b>	<b>2 384</b>
<b><i>Headquarters</i></b>					
Department of operations	3 144	3 144		3 144	
Div of fin and admin management	(32)	(32)		(32)	
<b>Headquarters</b>	<b>3 112</b>	<b>3 112</b>		<b>3 112</b>	
<b>Overall</b>	<b>1 193</b>				<b>1 193</b>
<b>Total Supplementary Programme Fund</b>	<b>729 485</b>	<b>573 341</b>	<b>61 034</b>	<b>634 375</b>	<b>95 110</b>

# **Status of prior-years project obligations liquidated/outstanding as at 31 December 2009**

(Thousands of United States dollars)

## **Schedule 5**

<i>Annual Programme Fund</i>	<i>Unliquidated obligations 1 January 2009</i>	<i>Payments during 2009</i>	<i>Cancellations during 2009</i>	<i>Unliquidated obligations 31 December 2009</i>
<b><i>Field operations</i></b>				
<b><i>Africa</i></b>				
<b><i>West Africa</i></b>				
West Africa overall	101	61	39	
Benin	26	25	1	
Côte d'Ivoire	202	121	82	
Ghana	181	181	0	
Guinea	118	63	55	
Liberia	690	523	167	
Nigeria	4	(5)	9	
Senegal	42	38	5	
Sierra Leone	415	409	7	
<b>West Africa</b>	<b>1 779</b>	<b>1 415</b>	<b>364</b>	
<b><i>East and Horn of Africa</i></b>				
Other countries in East and Horn	83	69	13	
Djibouti	233	177	56	
Eritrea	211	211		
Ethiopia	2 338	2 260	70	8
Kenya	3 808	2 644	1 163	
Somalia	480	311	169	
Sudan	1 539	1 094	259	186
Uganda	423	380	42	
<b>East and Horn of Africa</b>	<b>9 114</b>	<b>7 147</b>	<b>1 772</b>	<b>194</b>
<b><i>Central Africa and Great Lakes</i></b>				
Countries in Central Africa	780	722	59	
Burundi	909	829	80	
Cameroon	404	400	4	
Central African Republic	33	0	33	
Chad	11 178	8 011	3 077	90
Congo	169	124	45	
Democratic Republic of the Congo	1 454	1 353	101	
Rwanda	161	52	108	
United Republic of Tanzania	1 080	798	281	
<b>Central Africa and Great Lakes</b>	<b>16 168</b>	<b>12 288</b>	<b>3 789</b>	<b>90</b>
<b><i>Southern Africa</i></b>				
Southern Africa overall	330	321	9	
Angola	35	14	22	
Botswana	58	(4)	62	
Malawi	4	(0)	4	
Mozambique	6	2	4	
Namibia	10	6	5	
South Africa	14	(20)	34	

<i>Annual Programme Fund</i>	<i>Unliquidated obligations 1 January 2009</i>	<i>Payments during 2009</i>	<i>Cancellations during 2009</i>	<i>Unliquidated obligations 31 December 2009</i>
Zambia	104	94	10	
Zimbabwe	248	248		
<b>Southern Africa</b>	<b>810</b>	<b>660</b>	<b>150</b>	
<b>Africa</b>	<b>27 871</b>	<b>21 510</b>	<b>6 076</b>	<b>285</b>
<i>Middle East and North Africa</i>				
<i>North Africa</i>				
Algeria	308	302	6	
Libyan Arab Jamahiriya	50	33	17	
Mauritania	64	64	1	
Morocco	120	114	7	
Western Sahara	111	111		
<b>North Africa</b>	<b>653</b>	<b>624</b>	<b>30</b>	
<i>Middle East</i>				
Egypt	69	67	2	
Iraq	1 352	1 276	76	
Israel	3	0	3	
Jordan	251	242	8	
Saudi Arabia	285	64	221	
Syrian Arab Republic	14	14		
United Arab Emirates	12	11	1	
Yemen	1 332	1 292	40	
<b>Middle East</b>	<b>3 318</b>	<b>2 966</b>	<b>352</b>	
<b>Middle East and North Africa</b>	<b>3 971</b>	<b>3 590</b>	<b>382</b>	
<i>Asia and the Pacific</i>				
<i>South Asia</i>				
Bangladesh	318	298	20	
India	56	53	4	
Nepal	600	597	3	
Sri Lanka	2 055	1 630	425	
<b>South Asia</b>	<b>3 030</b>	<b>2 578</b>	<b>452</b>	
<i>East Asia and the Pacific</i>				
Australia	11	10	1	
Cambodia	8	8	1	
China	41	34	7	
Indonesia	25	24	2	
Japan	39	26	14	
Malaysia	107	94	13	
Papua New Guinea	37	37		
Philippines	1	(0)	1	
Republic of Korea	11	10	1	
Myanmar	210	210	1	
Thailand	412	409	3	
Timor-Leste	14	13	1	
Viet Nam	215	215		
<b>East Asia and the Pacific</b>	<b>1 132</b>	<b>1 088</b>	<b>44</b>	

<i>Annual Programme Fund</i>	<i>Unliquidated obligations 1 January 2009</i>	<i>Payments during 2009</i>	<i>Cancellations during 2009</i>	<i>Unliquidated obligations 31 December 2009</i>
<b><i>South-West Asia</i></b>				
South-West Asia overall	664	334	331	
Afghanistan	1 878	1 659	219	
Islamic Republic of Iran	127	113	13	
Pakistan	1 772	1 735	37	
<b>South-West Asia</b>	<b>4 441</b>	<b>3 841</b>	<b>600</b>	
<b><i>Central Asia</i></b>				
Kazakhstan	4	0	4	
Kyrgyzstan	1	(0)	1	
Turkmenistan	123	123		
<b>Central Asia</b>	<b>127</b>	<b>122</b>	<b>4</b>	
<b>Asia and the Pacific</b>	<b>8 731</b>	<b>7 629</b>	<b>1 101</b>	
<b><i>Europe</i></b>				
<b><i>Eastern Europe</i></b>				
Eastern Europe overall	7	7		
Armenia	2	2		
Azerbaijan	4	3	1	
Georgia	391	391		
Republic of Moldova	9	9		
Russian Federation	407	395	12	
Ukraine	(1)	(1)		
<b>Eastern Europe</b>	<b>820</b>	<b>807</b>	<b>13</b>	
<b><i>Central Europe</i></b>				
Other countries in Central Europe	3	3		
Hungary	27	27		
Poland	2	(1)	2	
Slovakia	13	9	4	
<b>Central Europe</b>	<b>45</b>	<b>39</b>	<b>6</b>	
<b><i>Western Europe</i></b>				
Belgium	147	133	14	
France	24	23	1	
Germany	4	4		
Italy	30	29	1	
Malta	3	3		
Switzerland	10	10		
United Kingdom	31	26	5	
<b>Western Europe</b>	<b>248</b>	<b>228</b>	<b>20</b>	
<b><i>South-Eastern Europe</i></b>				
Albania	10	9	1	
Bosnia and Herzegovina	79	68	11	
Montenegro	63	63		
Serbia	140	139	1	
The former Yugoslav Republic of Macedonia	121	120	1	
<b>South-Eastern Europe</b>	<b>413</b>	<b>399</b>	<b>14</b>	
<b>Europe</b>	<b>1 526</b>	<b>1 473</b>	<b>53</b>	

<i>Annual Programme Fund</i>	<i>Unliquidated obligations 1 January 2009</i>	<i>Payments during 2009</i>	<i>Cancellations during 2009</i>	<i>Unliquidated obligations 31 December 2009</i>
<b>Americas</b>				
<b>Northern South America</b>				
Venezuela regional office	97	40	57	
Ecuador	264	132	132	
Colombia	18	18		
Panama	40	38	1	
<b>Northern South America</b>	<b>419</b>	<b>229</b>	<b>190</b>	
<b>Southern South America</b>				
Argentina regional office	33	29	4	
<b>Southern South America</b>	<b>33</b>	<b>29</b>	<b>4</b>	
<b>North America and the Caribbean</b>				
Canada	6	6		
<b>North America and the Caribbean</b>	<b>6</b>	<b>6</b>		
<b>Americas</b>	<b>457</b>	<b>263</b>	<b>194</b>	
<b>Field operations</b>	<b>42 556</b>	<b>34 466</b>	<b>7 806</b>	<b>285</b>
<b>Global programmes</b>				
Executive direction and mgmt	40	34	6	
Div international protection	710	606	68	36
Div info systems and telecom	2 742	2 623	73	47
Div external relations	1 011	951	57	3
Department of Operations	867	755	50	62
Div emergency and supply mgmt	9 715	9 537	178	
Div human resources mgmt	181	132	45	5
Div of finance and admin mgmt	4	4		
<b>Global programmes</b>	<b>15 269</b>	<b>14 640</b>	<b>477</b>	<b>152</b>
<b>Headquarters</b>				
Executive direction and mgmt	655	515	86	54
Div int protection services	19	18	1	
Div info systems and telecom	1 035	947	61	27
Div external relations	333	262	23	49
Department of operations	79	79		
Div emergency and supply mgmt	9	3	6	
Div human resources mgmt	113	56		58
Div of finance and admin mgmt	8 525	6 701	1 652	171
Global Service centre	3 129	3 106	23	
Headquarters overall	49	49		
<b>Headquarters</b>	<b>13 947</b>	<b>11 738</b>	<b>1 851</b>	<b>358</b>
<b>Total Annual Programme Fund</b>	<b>71 773</b>	<b>60 844</b>	<b>10 134</b>	<b>795</b>

<i>Supplementary Programme Fund</i>	<i>Unliquidated obligations 1 January 2009</i>	<i>Payments during 2009</i>	<i>Cancellations during 2009</i>	<i>Unliquidated obligations 31 December 2009</i>
<b><i>Field operations</i></b>				
<b><i>Africa</i></b>				
<b><i>West Africa</i></b>				
Côte d'Ivoire	30	12	18	
Liberia	59	53	6	
Senegal	129	129		
<b>West Africa</b>	<b>218</b>	<b>194</b>	<b>24</b>	
<b><i>East and Horn of Africa</i></b>				
Djibouti	361	352	10	
Ethiopia	588	581	7	
Kenya	844	795	49	
Somalia	2 413	2 376	37	
Sudan	3 147	2 254	893	
Uganda	639	619	19	
<b>East and Horn of Africa</b>	<b>7 991</b>	<b>6 977</b>	<b>1 014</b>	
<b><i>Central Africa and Great Lakes</i></b>				
Burundi	1 386	1 330	56	
Central African Republic	127	123	3	
Chad	1 311	1 095	216	
Democratic Republic of the Congo	4 425	4 334	91	
Rwanda	46	46		
United Republic of Tanzania	1 461	1 360	100	
<b>Central Africa and Great Lakes</b>	<b>8 755</b>	<b>8 288</b>	<b>466</b>	
<b><i>Southern Africa</i></b>				
Malawi	34	34		
South Africa	8	8		
Zambia	61	25	36	
Zimbabwe	31	31		
<b>Southern Africa</b>	<b>134</b>	<b>98</b>	<b>36</b>	
<b>Africa</b>	<b>17 098</b>	<b>15 558</b>	<b>1 540</b>	
<b><i>Middle East and North Africa</i></b>				
<b><i>North Africa</i></b>				
North Africa overall	40	40		
Algeria	227	227		
Mauritania	82	14	69	
Western Sahara	24		24	
<b>North Africa</b>	<b>373</b>	<b>281</b>	<b>92</b>	
<b><i>Middle East</i></b>				
Middle East overall	2 124	2 117	7	
Iraq	4 527	4 525	2	
Jordan	9 520	9 434	87	
Syrian Arab Republic	9 812	9 728	84	
Yemen	284	273	12	
<b>Middle East</b>	<b>26 268</b>	<b>26 076</b>	<b>192</b>	
<b>Middle East and North Africa</b>	<b>26 641</b>	<b>26 357</b>	<b>284</b>	

<i>Supplementary Programme Fund</i>	<i>Unliquidated obligations 1 January 2009</i>	<i>Payments during 2009</i>	<i>Cancellations during 2009</i>	<i>Unliquidated obligations 31 December 2009</i>
<b><i>Asia and the Pacific</i></b>				
<b><i>South Asia</i></b>				
Bangladesh	78	78		
Nepal	16	16		
Sri Lanka	131	61	70	
<b>South Asia</b>	<b>225</b>	<b>155</b>	<b>70</b>	
<b><i>East Asia and the Pacific</i></b>				
Myanmar	9	8	1	
<b>East Asia and the Pacific</b>	<b>9</b>	<b>8</b>	<b>1</b>	
<b><i>South-West Asia</i></b>				
Islamic Republic of Iran	3	0	2	
Pakistan	4 379	4 378	1	
<b>South-West Asia</b>	<b>4 382</b>	<b>4 378</b>	<b>4</b>	
<b>Asia and the Pacific</b>	<b>4 615</b>	<b>4 541</b>	<b>74</b>	
<b><i>Europe</i></b>				
<b><i>Eastern Europe</i></b>				
Georgia	160	160		
Russian Federation	5	5		
<b>Eastern Europe</b>	<b>165</b>	<b>165</b>		
<b>Europe</b>	<b>165</b>	<b>165</b>		
<b><i>Americas</i></b>				
<b><i>Southern South America</i></b>				
Argentina regional office	6	6	0	
Brazil	10	(5)	15	
<b>Southern South America</b>	<b>16</b>	<b>1</b>	<b>16</b>	
<b>Americas</b>	<b>16</b>	<b>1</b>	<b>16</b>	
<b>Field operations</b>	<b>48 535</b>	<b>46 621</b>	<b>1 914</b>	
<b><i>Global programmes</i></b>				
Div international protection	8	8		
Department of operations	125	98	27	
<b>Global programmes</b>	<b>133</b>	<b>106</b>	<b>27</b>	
<b>Total Supplementary Programme Fund</b>	<b>48 668</b>	<b>46 727</b>	<b>1 941</b>	



# Detailed statement of income and expenditure by fund/region/country/territory for the year ended 31 December 2009

(Thousands of United States dollars)

## Annex to statement I

<i>Annual Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
<b>Field operations</b>								
<b>Africa</b>								
<b>Africa overall</b>	<b>54 784</b>					<b>(54 660)</b>	<b>(0)</b>	<b>125</b>
<b>West Africa</b>								
West Africa overall	12 625	(342)	4 345	133	39	(16 816)	8 942	235
Benin		3	1 576	2	1	1 572	(0)	1
Côte d'Ivoire	709	55	6 108	159	82	5 250	19	166
Gambia		1	74	64		73	(0)	64
Ghana	112	46	5 001	41	0	4 938	0	137
Guinea	259	188	5 583	94	55	5 152	4	170
Liberia	5 431	241	11 068	33	167	6 528	20	1 352
Mali			76	0		76		
Nigeria	8	0	2 672	85	9	2 560	38	29
Senegal	100		6 862	12	5	6 809	1	65
Sierra Leone	767	160	4 477	2	7	4 000	0	457
Togo			1 016	0		1 016		
<b>West Africa</b>	<b>20 012</b>	<b>351</b>	<b>48 858</b>	<b>625</b>	<b>364</b>	<b>21 157</b>	<b>9 024</b>	<b>2 676</b>
<b>East and Horn of Africa</b>								
East and Horn of Africa overall	16 300					(16 300)		
Other countries in East and Horn	190		360	(1)	13	327		170
Djibouti	543		4 874	4	56	4 488	(11)	206
Eritrea	1 044	75	3 890	8		2 885	(0)	122
Ethiopia	11 245	103	26 406	45	70	16 095	19	1 170
Kenya	36 687	383	52 527	470	1 163	16 915	(24)	3 067
Somalia	4 556	81	9 784	0	169	5 433	(13)	443
Sudan	18 035	737	28 221	207	259	9 709	(39)	687
Uganda	12 868	240	21 783	416	42	9 317	153	1 254
<b>East and Horn of Africa</b>	<b>101 469</b>	<b>1 620</b>	<b>147 845</b>	<b>1 150</b>	<b>1 772</b>	<b>48 869</b>	<b>85</b>	<b>7 119</b>
<b>Central Africa and Great Lakes</b>								
Central Africa and Great Lakes	19 870					(32 076)	12 206	
Countries in Central Africa			6 763	4	59	6 877	(177)	
Burundi	29 650	155	29 781	346	80	3 396	136	3 983
Cameroon	933		9 398	1	4	8 564	10	112
Central African Republic	487	54	3 489	6	33	2 989	(0)	80

<i>Annual Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Chad	52 702	548	90 191	1 319	3 077	36 132	460	4 047
Congo	3 245	64	7 945	93	45	4 748	0	249
Democratic Republic of the Congo	45 818	238	48 800	609	101	3 388	160	1 513
Gabon	5	21	2 152	(58)		2 173	19	8
Rwanda	4 600	40	10 961	89	108	6 998	23	897
United Republic of Tanzania	12 539	650	24 597	394	281	11 717	191	1 175
<b>Central Africa and Great Lakes</b>	<b>169 849</b>	<b>1 769</b>	<b>234 076</b>	<b>2 802</b>	<b>3 789</b>	<b>54 905</b>	<b>13 027</b>	<b>12 065</b>
<i><b>Southern Africa</b></i>								
Southern Africa overall	4 551		2 269	37	9	(2 911)	1 120	537
Angola	183	49	4 687	127	22	4 323	2	18
Botswana	233	37	2 194	70	62	1 817	0	25
Malawi	50		2 356	60	4	2 295	8	60
Mozambique	80	2	2 587	(30)	4	2 556	(18)	7
Namibia			2 463	(10)	5	2 469	0	1
South Africa	433	8	7 856	7	34	7 497	4	127
Zambia	4 463	131	11 906	22	10	7 469	(53)	136
Zimbabwe	70	41	2 526	28		2 388	(0)	2
<b>Southern Africa</b>	<b>10 063</b>	<b>268</b>	<b>38 845</b>	<b>312</b>	<b>150</b>	<b>27 904</b>	<b>1 063</b>	<b>915</b>
<b>Africa</b>	<b>356 177</b>	<b>4 008</b>	<b>469 623</b>	<b>4 888</b>	<b>6 076</b>	<b>98 174</b>	<b>23 199</b>	<b>22 898</b>
<i><b>Middle East and North Africa</b></i>								
<b>Middle East and North Africa overall</b>	<b>409</b>					<b>(409)</b>		
<i><b>North Africa</b></i>								
North Africa overall	1 716			10		(1 726)		
Algeria	5 134		9 886	0	6	6 662	(192)	1 724
Libyan Arab Jamahiriya	1 310		4 029	0	17	3 155	(1)	452
Mauritania	132	2	1 281	34	1	1 141	(6)	22
Morocco	630		1 263	16	7	776	(112)	53
Tunisia			396	4		449	(57)	
<b>North Africa</b>	<b>8 922</b>	<b>2</b>	<b>16 855</b>	<b>64</b>	<b>30</b>	<b>10 457</b>	<b>(369)</b>	<b>2 251</b>
<i><b>Middle East</b></i>								
Middle East overall	9 572		646			(8 926)	0	
Egypt	1 720	8	5 477	66	2	3 739	(17)	41
Iraq		8	643	5	76	635	(0)	81
Israel	91		2 043	1	3	1 945	31	27
Jordan	216	1	1 870	35	8	1 646	0	37
Kuwait				1				1
Lebanon	167	8	2 870	28		2 667	(0)	

<i>Annual Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Saudi Arabia	309		2 209	1	221	1 899	0	221
Syrian Arab Republic	17	0	1 866	8		1 845	0	5
United Arab Emirates			1 905	5	1	1 905	(0)	6
Yemen	7 953	5	16 290	119	40	9 713	(9)	1 531
<b>Middle East</b>	<b>20 046</b>	<b>29</b>	<b>35 819</b>	<b>268</b>	<b>352</b>	<b>17 068</b>	<b>4</b>	<b>1 948</b>
<b>Middle East and North Africa</b>	<b>29 377</b>	<b>31</b>	<b>52 675</b>	<b>332</b>	<b>382</b>	<b>27 116</b>	<b>(364)</b>	<b>4 200</b>
<i>Asia and the Pacific</i>								
<b>Asia and the Pacific overall</b>	<b>4 448</b>					<b>(4 324)</b>		<b>125</b>
<i>South Asia</i>								
Bangladesh	5 534	6	6 399	54	20	948	9	173
India	1 871	11	4 508	61	4	2 737	0	177
Nepal	8 048	100	10 198	244	3	2 233	2	434
Sri Lanka	5 620	89	5 282	178	425	129	(51)	1 108
<b>South Asia</b>	<b>21 073</b>	<b>207</b>	<b>26 387</b>	<b>537</b>	<b>452</b>	<b>6 048</b>	<b>(40)</b>	<b>1 890</b>
<i>East Asia and the Pacific</i>								
East Asia and the Pacific overall	10 800					(10 800)		
Australia	153		1 190	(0)	1	1 067	(0)	31
Cambodia		1	1 052	6	1	1 045	0	1
China	0	22	4 008	170	7	3 849	(34)	7
Indonesia	658	14	2 834	(135)	2	2 300	182	187
Japan	1 128	1	4 509	(14)	14	3 434	(0)	52
Malaysia	1 305	2	6 318	80	13	5 215		296
Mongolia			487	1		487		
Papua New Guinea	24		1 173	(8)		1 159	(0)	1
Philippines		0	561	8	1	555		3
Republic of Korea			902	(1)	1	902	(0)	0
Myanmar	7 616	14	8 510	64	1	1 328	(11)	502
Thailand	7 898	66	14 377	214	3	7 671	18	1 493
Timor-Leste		20	203		1	183		1
Viet Nam		5	395	0		389	0	0
Other countries in East Asia			154			154		
<b>East Asia and the Pacific</b>	<b>29 581</b>	<b>145</b>	<b>46 674</b>	<b>385</b>	<b>44</b>	<b>18 936</b>	<b>155</b>	<b>2 572</b>
<i>South-West Asia</i>								
South-West Asia overall	34 120		419	26	331	(29 018)	3 413	8 454
Afghanistan	45 784	284	51 934	329	219	7 335	0	2 018
Islamic Republic of Iran	6 856	46	15 514	35	13	8 892	1	329

<i>Annual Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Pakistan	9 243	92	20 028	220	37	13 127	(51)	2 640
<b>South-West Asia</b>	<b>96 004</b>	<b>422</b>	<b>87 895</b>	<b>610</b>	<b>600</b>	<b>336</b>	<b>3 363</b>	<b>13 440</b>
<i>Central Asia</i>								
Central Asia overall	2 500		52	7		(2 455)		
Kazakhstan	100		1 964	19	4	1 946	(0)	104
Kyrgyzstan	178	1	1 351	(23)	1	1 216	0	21
Tajikistan			615	0		615	0	
Turkmenistan	155	7	700			538	0	
Uzbekistan			159	1		158		
<b>Central Asia</b>	<b>2 933</b>	<b>8</b>	<b>4 841</b>	<b>4</b>	<b>4</b>	<b>2 018</b>	<b>0</b>	<b>126</b>
<b>Asia and the Pacific</b>	<b>154 039</b>	<b>781</b>	<b>165 797</b>	<b>1 536</b>	<b>1 101</b>	<b>23 013</b>	<b>3 479</b>	<b>18 153</b>
<i>Europe</i>								
<b>Europe overall</b>	<b>257</b>					<b>(257)</b>		
<i>Eastern Europe</i>								
Eastern Europe overall	6 239		543	127		(5 288)	(0)	536
Armenia	632		1 728			1 169	0	73
Azerbaijan	1 260		4 164	36	1	2 879	0	12
Belarus	650	2	1 446	30		1 006	(56)	186
Georgia	14 936	12	16 651	33		3 402	(2)	1 730
Republic of Moldova	746	0	1 167	2		666		247
Russian Federation	4 361	8	11 296	21	12	8 534	16	1 656
Ukraine	683	1	3 449	9		3 188	3	435
<b>Eastern Europe</b>	<b>29 509</b>	<b>24</b>	<b>40 444</b>	<b>258</b>	<b>13</b>	<b>15 555</b>	<b>(40)</b>	<b>4 875</b>
<i>Central Europe</i>								
Other countries in Central Europe			57			38	19	
Central Europe and Baltic States	3 660					(3 660)		
Bulgaria			797	(0)		797	0	
Cyprus	53	2	825	4		822	0	56
Czech Republic		0	370	(33)		403	0	
Hungary	389	3	3 142	1		2 762	5	17
Poland		1	565	(1)	2	563	0	
Romania	192	1	989	(3)		955	(0)	155
Slovakia	305	0	569	8	4	370	(0)	118
Slovenia		2	64	11		51		
Turkey	114		5 774	85		5 639	7	70
<b>Central Europe</b>	<b>4 711</b>	<b>8</b>	<b>13 152</b>	<b>71</b>	<b>6</b>	<b>8 740</b>	<b>31</b>	<b>416</b>

<i>Annual Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
<b><i>Western Europe</i></b>								
Western Europe overall	5 200					(5 200)		
Austria	65	0	949	4		883		4
Belgium	517	0	5 913		14	5 423	2	43
France	542	0	2 867	(2)	1	2 410	(0)	83
Germany	603	0	2 013	0		1 410		1
Greece	121		1 226	3		1 120	(12)	6
Ireland	174		626			536	0	85
Italy	2 197		4 438	128	1	4 061	2	1 950
Malta	66		308			275		33
Portugal			90			90		
Spain	666		1 309	10		784	(0)	151
Sweden	21		1 515	2		1 492	(0)	
Switzerland	36		680			660		16
United Kingdom	510		1 448	14	5	1 254	0	335
<b>Western Europe</b>	<b>10 720</b>	<b>1</b>	<b>23 383</b>	<b>160</b>	<b>20</b>	<b>15 200</b>	<b>(8)</b>	<b>2 709</b>
<b><i>South-Eastern Europe</i></b>								
South-Eastern Europe overall	12 701					(12 701)		
Albania			599	13	1	585	(0)	
Bosnia and Herzegovina	868	65	5 848	55	11	4 901	0	52
Croatia	845	1	3 216	6		2 709	(0)	346
Montenegro	199	8	2 458	23		2 242	(0)	14
Serbia	3 085	7	21 529	19	1	19 234	(21)	796
The former Yugoslav Republic of Macedonia	160	2	2 735	45	1	2 527	0	0
<b>South-Eastern Europe</b>	<b>17 858</b>	<b>85</b>	<b>36 384</b>	<b>160</b>	<b>14</b>	<b>19 497</b>	<b>(21)</b>	<b>1 209</b>
<b><i>Europe Americas</i></b>	<b>63 054</b>	<b>117</b>	<b>113 363</b>	<b>649</b>	<b>53</b>	<b>58 735</b>	<b>(37)</b>	<b>9 208</b>
<b>Americas overall</b>	<b>1 845</b>					<b>(3 743)</b>	<b>1 898</b>	
<b><i>Northern South America</i></b>								
Northern South America overall						(1 230)	1 230	
Venezuela regional office	1 830	66	4 201	28	57	2 553	289	622
Ecuador	6 915	9	10 939	19	132	4 732	1	870
Colombia	353	9	549	22		173	0	8
Costa Rica	1 199	0	2 718	7		1 763	1	252
Panama	634		2 439	7	1	1 810		13
<b>Northern South America</b>	<b>10 930</b>	<b>85</b>	<b>20 845</b>	<b>84</b>	<b>190</b>	<b>9 801</b>	<b>1 521</b>	<b>1 766</b>

<i>Annual Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
<b><i>Southern South America</i></b>								
Southern South America overall								
Argentina regional office	942	2	3 508	74	4	2 627	172	313
Brazil	608		2 883	2		2 278	(5)	
<b>Southern South America</b>	<b>1 550</b>	<b>2</b>	<b>6 391</b>	<b>77</b>	<b>4</b>	<b>4 905</b>	<b>167</b>	<b>313</b>
<b><i>Central America and Mexico</i></b>								
Central America overall								
Mexico regional office	340	6	1 690	3		1 332	9	
Cuba			209	2		207		
<b>Central America and Mexico</b>	<b>340</b>	<b>6</b>	<b>1 899</b>	<b>6</b>		<b>1 539</b>	<b>9</b>	
<b><i>North America and the Caribbean</i></b>								
United States of America	296		3 809	22		3 513	2	24
Canada			1 440			1 440	0	
<b>North America and the Caribbean</b>	<b>296</b>		<b>5 249</b>	<b>22</b>		<b>4 953</b>	<b>2</b>	<b>24</b>
<b>Americas</b>	<b>14 962</b>	<b>93</b>	<b>34 385</b>	<b>188</b>	<b>194</b>	<b>17 454</b>	<b>3 597</b>	<b>2 104</b>
<b>Field overall</b>	<b>2 363</b>					<b>(2 900)</b>	<b>1 060</b>	<b>523</b>
<b>Field operations</b>	<b>619 972</b>	<b>5 029</b>	<b>835 843</b>	<b>7 594</b>	<b>7 806</b>	<b>221 593</b>	<b>30 934</b>	<b>57 086</b>
<b><i>Global programmes</i></b>								
Executive direction and management	75		432	60	6	367		76
Div international protection	5 947	11	10 610	285	68	5 497	(5)	1 192
Div info systems and telecom	214		5 427	1	73	5 427	0	287
Div external relations	175		23 806	175	57	23 479	15	94
Department of operations	12 805	1	23 525	736	50	14 376	10	4 452
Div emergency and supply management	5 522		11 252	(15)	178	5 471	121	24
Div human resources management	1 100		34 142	82	45	33 639	741	1 466
Global programmes overall	25 242					(25 242)		
<b>Global programmes</b>	<b>51 079</b>	<b>11</b>	<b>109 194</b>	<b>1 324</b>	<b>477</b>	<b>63 015</b>	<b>880</b>	<b>7 592</b>
<b><i>Headquarters</i></b>								
Executive direction and management			16 050	8	86	16 047		91
Div int protection services	351		11 803	1	1	11 725	31	306
Div info systems and telecom			18 464	7	61	18 458	(0)	62
Div external relations		(0)	6 989	(5)	23	7 000	(0)	28
Department of operations			26 188	(27)		26 215		0
Div emergency and supply management			5 830	2	6	5 595	235	8
Div human resources management			6 214	(221)		5 069	1 367	
Div of fin and admin management		52	7 975	631	1 652	7 280	496	2 137

<i>Annual Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Global Service Centre	1 850	26	16 630	(1 533)	23	16 302		38
Staff Council			790			790		
Headquarters overall	23 651			(854)		(20 035)	(1 478)	1 285
<b>Headquarters</b>	<b>25 853</b>	<b>77</b>	<b>116 932</b>	<b>(1 991)</b>	<b>1 851</b>	<b>94 446</b>	<b>651</b>	<b>3 955</b>
<b>Operational reserve</b>	<b>30 029</b>					<b>(2 773)</b>	<b>(1)</b>	<b>27 255</b>
<b>Overall</b>	<b>304 850</b>			<b>(282)</b>		<b>(348 032)</b>	<b>48 016</b>	<b>4 551</b>
<b>Total annual programme fund</b>	<b>1 031 782</b>	<b>5 118</b>	<b>1 061 969</b>	<b>6 645</b>	<b>10 134</b>	<b>28 248</b>	<b>80 481</b>	<b>100 439</b>

<i>United Nations Regular Budget Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
<b>Headquarters</b>								
Executive direction and mgmt			6 648				(18 870)	(25 518)
Div info systems and telecoms			2 680				(26 087)	(28 767)
Div external relations			10 327				(30 951)	(41 278)
Div emergency and supply mgmt							(9 970)	(9 970)
Div human resources mgmt			7 145				(29 430)	(36 576)
Div of fin and admin management			19 231				(54 104)	(73 334)
Headquarters overall	46 031						168 637	214 668
<b>Headquarters</b>	<b>46 031</b>		<b>46 031</b>				<b>(775)</b>	<b>(775)</b>
<b>Overall</b>							<b>775</b>	<b>775</b>
<b>Total United Nations Regular Budget Fund</b>	<b>46 031</b>		<b>46 031</b>				<b>(0)</b>	<b>(0)</b>



<i>Junior Professional Officers Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
<b><i>Field operations</i></b>								
<b><i>Africa</i></b>								
<b><i>West Africa</i></b>								
West Africa overall							(57)	(57)
Côte d'Ivoire							(44)	(44)
Ghana			56			(7)	(768)	(832)
Guinea							(541)	(541)
Senegal			227			(27)	(731)	(986)
Sierra Leone							(123)	(123)
<b>West Africa</b>			<b>284</b>			<b>(34)</b>	<b>(2 264)</b>	<b>(2 582)</b>
<b><i>East and Horn of Africa</i></b>								
East and Horn of Africa overall							(122)	(122)
Djibouti							(81)	(81)
Eritrea							(96)	(96)
Ethiopia			606			(73)	(2 933)	(3 612)
Kenya			866	8		(104)	(2 393)	(3 355)
Somalia			94			(11)	(408)	(513)
Sudan			941			(113)	(1 246)	(2 300)
Uganda			265	3		(32)	(1 885)	(2 179)
<b>East and Horn of Africa</b>			<b>2 772</b>	<b>11</b>		<b>(333)</b>	<b>(9 164)</b>	<b>(12 258)</b>
<b><i>Central Africa and Great Lakes</i></b>								
Central Africa and Great Lakes							(16)	(16)
Burundi			43			(5)	(206)	(254)
Cameroon							(233)	(233)
Central African Republic			79			(9)		(88)
Chad			253			(30)	(667)	(951)
Congo							(283)	(283)
Democratic Republic of the Congo			445			(53)	(400)	(899)
Rwanda			31			(4)	(313)	(348)
United Republic of Tanzania			399	4		(48)	(1 634)	(2 076)
<b>Central Africa and Great Lakes</b>			<b>1 250</b>	<b>4</b>		<b>(150)</b>	<b>(3 752)</b>	<b>(5 148)</b>
<b><i>Southern Africa</i></b>								
Southern Africa overall							(21)	(21)
Angola			48			(6)	(512)	(566)
Malawi			65			(8)	(216)	(289)
Mozambique							(284)	(284)
Namibia							(28)	(28)
South Africa			149			(18)	(702)	(869)

<i>Junior Professional Officers Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Zambia			119			(14)	(710)	(844)
Zimbabwe			104	6		(12)	(368)	(478)
<b>Southern Africa</b>			<b>486</b>	<b>6</b>		<b>(58)</b>	<b>(2 840)</b>	<b>(3 379)</b>
<b>Africa</b>			<b>4 792</b>	<b>21</b>		<b>(575)</b>	<b>(18 021)</b>	<b>(23 367)</b>
<i>Middle East and North Africa</i>								
<b>Middle East and North Africa overall</b>							<b>(47)</b>	<b>(47)</b>
<i>North Africa</i>								
Algeria							(246)	(246)
Libyan Arab Jamahiriya							(176)	(176)
Mauritania			100			(12)	(317)	(428)
Morocco			85			(10)	(116)	(211)
<b>North Africa</b>			<b>184</b>			<b>(22)</b>	<b>(855)</b>	<b>(1 061)</b>
<i>Middle East</i>								
Egypt			159			(19)	(526)	(704)
Israel			153			(18)	(53)	(225)
Jordan			235			(28)	(485)	(748)
Lebanon			102			(12)	(41)	(155)
Syrian Arab Republic			100	10		(12)	(216)	(317)
Yemen							(236)	(236)
<b>Middle East</b>			<b>748</b>	<b>10</b>		<b>(90)</b>	<b>(1 558)</b>	<b>(2 385)</b>
<b>Middle East and North Africa</b>			<b>932</b>	<b>10</b>		<b>(112)</b>	<b>(2 460)</b>	<b>(3 494)</b>
<i>Asia and the Pacific</i>								
<b>Asia and the Pacific overall</b>							<b>(58)</b>	<b>(58)</b>
<i>South Asia</i>								
Bangladesh			77	5		(9)	(284)	(366)
India							(394)	(394)
Nepal			419			(50)	(1 345)	(1 814)
Sri Lanka			172			(21)	(779)	(971)
<b>South Asia</b>			<b>667</b>	<b>5</b>		<b>(80)</b>	<b>(2 802)</b>	<b>(3 545)</b>
<i>East Asia and the Pacific</i>								
Cambodia			87			(10)	(300)	(398)
China			92			(11)	(531)	(634)

<i>Junior Professional Officers Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Indonesia							(1)	(1)
Malaysia			88			(11)	(273)	(372)
Myanmar			67			(8)	(466)	(540)
Thailand			143			(17)	(1 288)	(1 448)
<b>East Asia and the Pacific</b>			<b>478</b>			<b>(57)</b>	<b>(2 859)</b>	<b>(3 394)</b>
<i>South-West Asia</i>								
Afghanistan			299			(36)	(1 205)	(1 539)
Islamic Republic of Iran			106			(13)	(347)	(466)
Pakistan			129			(16)	(184)	(329)
<b>South-West Asia</b>			<b>534</b>			<b>(64)</b>	<b>(1 735)</b>	<b>(2 334)</b>
<b>Asia and the Pacific</b>			<b>1 679</b>	<b>5</b>		<b>(202)</b>	<b>(7 454)</b>	<b>(9 330)</b>
<i>Europe</i>								
<b>Europe overall</b>							<b>(104)</b>	<b>(104)</b>
<i>Eastern Europe</i>								
Armenia			43			(5)	(68)	(117)
Azerbaijan			186			(22)	(631)	(839)
Georgia			138			(17)	(355)	(510)
Russian Federation			129			(15)	(1 328)	(1 472)
<b>Eastern Europe</b>			<b>496</b>			<b>(59)</b>	<b>(2 383)</b>	<b>(2 938)</b>
<i>Central Europe</i>								
Cyprus							(102)	(102)
Czech Republic							(85)	(85)
Slovenia							(244)	(244)
Turkey			260			(31)	(541)	(833)
<b>Central Europe</b>			<b>260</b>			<b>(31)</b>	<b>(972)</b>	<b>(1 263)</b>
<i>Western Europe</i>								
Belgium			102			(12)	(164)	(279)
Switzerland			41			(5)	(364)	(409)
<b>Western Europe</b>			<b>143</b>			<b>(17)</b>	<b>(528)</b>	<b>(688)</b>
<i>South-Eastern Europe</i>								
South-Eastern Europe overall							(7)	(7)
Bosnia and Herzegovina			144			(17)	(1 111)	(1 272)
Croatia							(41)	(41)
Montenegro			103			(12)	(198)	(312)

<i>Junior Professional Officers Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Serbia			19			(2)	(343)	(364)
The former Yugoslav Republic of Macedonia							(252)	(252)
<b>South-Eastern Europe</b>			<b>266</b>			<b>(32)</b>	<b>(1 951)</b>	<b>(2 249)</b>
<b>Europe</b>			<b>1 165</b>			<b>(140)</b>	<b>(5 937)</b>	<b>(7 242)</b>
<i>Americas</i>								
<b>Americas overall</b>							<b>(27)</b>	<b>(27)</b>
<i>Northern South America</i>								
Venezuela regional office			62			(7)	(485)	(555)
Ecuador			126	3		(15)	(253)	(392)
Colombia			368			(44)	(564)	(977)
Costa Rica			92			(11)	(193)	(296)
<b>Northern South America</b>			<b>648</b>	<b>3</b>		<b>(78)</b>	<b>(1 497)</b>	<b>(2 219)</b>
<i>Central America and Mexico</i>								
Mexico regional office			99	5		(12)	(147)	(252)
<b>Central America and Mexico</b>			<b>99</b>	<b>5</b>		<b>(12)</b>	<b>(147)</b>	<b>(252)</b>
<i>North America and the Caribbean</i>								
United States of America							(231)	(231)
<b>North America and the Caribbean</b>							<b>(231)</b>	<b>(231)</b>
<b>Americas</b>			<b>747</b>	<b>8</b>		<b>(90)</b>	<b>(1 901)</b>	<b>(2 729)</b>
<b>Field operations</b>			<b>9 315</b>	<b>44</b>		<b>(1 118)</b>	<b>(35 773)</b>	<b>(46 162)</b>
<i>Global programmes</i>								
Department of operations			401	1		(48)	(851)	(1 298)
Div emergency and supply mgmt			74			(9)	(269)	(351)
Other global programmes	12 002			(105)		(11)	51 056	62 942
Global programmes overall							5 919	5 919
<b>Global programmes</b>	<b>12 002</b>		<b>474</b>	<b>(104)</b>		<b>(68)</b>	<b>55 855</b>	<b>67 211</b>
<i>Headquarters</i>								
Executive direction and mgmt			569		8	(68)	(1 677)	(2 305)
Div int protection services			785			(94)	(2 711)	(3 590)
Div external relations			662	9		(79)	(3 665)	(4 397)
Department of operations			301	6		(36)	(2 930)	(3 262)
Div emergency and supply mgmt			5			(1)	(295)	(301)

<i>Junior Professional Officers Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
Div human resources mgmt			10			(1)	(228)	(240)
Div of fin and admin management							(355)	(355)
<b>Headquarters</b>			<b>2 332</b>	<b>15</b>	<b>8</b>	<b>(280)</b>	<b>(11 860)</b>	<b>(14 450)</b>
<b>Overall</b>							<b>297</b>	<b>297</b>
<b>Total Junior Professional Officers Fund</b>	<b>12 002</b>		<b>12 122</b>	<b>(46)</b>	<b>8</b>	<b>(1 465)</b>	<b>8 519</b>	<b>6 897</b>

<i>Supplementary Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
<b>Field operations</b>								
<b>Africa</b>								
<b>Africa overall</b>						<b>(1 393)</b>	<b>1 393</b>	
<b>West Africa</b>								
West Africa overall	884	42	269	(12)		(7)		637
Côte d'Ivoire	1 842		1 631	(23)	18		356	561
Gambia	146		156			10		
Ghana	498		584			86		
Guinea	937		1 087			150		
Liberia			(0)	38	6		231	275
Senegal			2 142	2		2 123	17	
Sierra Leone				18		(18)		
<b>West Africa</b>	<b>4 305</b>	<b>42</b>	<b>5 869</b>	<b>23</b>	<b>24</b>	<b>2 344</b>	<b>604</b>	<b>1 473</b>
<b>East and Horn of Africa</b>								
East and Horn of Africa overall	1 667					(1 495)		172
Djibouti	2 033		1 571	1	10	0	27	499
Ethiopia	9 476		12 975	22	7	3 422	49	0
Kenya	19 494		23 062	614	49	11 767	1 574	10 436
Somalia	17 706	1	13 319	1 214	37	(3)	986	6 622
Sudan	57 399		61 394	1 603	893	(1 230)	13 875	11 145
Uganda	8 071	2	12 793	150	19	3 015	1 965	429
<b>East and Horn of Africa</b>	<b>115 846</b>	<b>3</b>	<b>125 114</b>	<b>3 603</b>	<b>1 014</b>	<b>15 476</b>	<b>18 475</b>	<b>29 303</b>
<b>Central Africa and Great Lakes</b>								
Central Africa and Great Lakes	2 051					(496)		1 555
Burundi	2 406		4 921	121	56	2 339	0	(0)
Cameroon			10			10		
Central African Republic	1 896		2 230	23	3		990	683
Chad	6 030		6 353	130	216	(48)	1 033	1 007
Congo				1		(21)	19	
Democratic Republic of the Congo	25 116	64	24 968	358	91	(402)	736	993
Rwanda			19			19		
United Republic of Tanzania	15 016	43	18 539	160	100	(1 898)	5 191	73
<b>Central Africa and Great Lakes</b>	<b>52 515</b>	<b>107</b>	<b>57 041</b>	<b>794</b>	<b>466</b>	<b>(498)</b>	<b>7 969</b>	<b>4 312</b>
<b>Southern Africa</b>								
Botswana			165			165		
Mozambique			114			88	25	

<i>Supplementary Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
South Africa			1 214	24		1 167	23	
Zambia			8	8	36	(95)	161	102
Zimbabwe	4 896		2 042	79		(1 304)	3	1 632
<b>Southern Africa</b>	<b>4 896</b>		<b>3 542</b>	<b>111</b>	<b>36</b>	<b>21</b>	<b>213</b>	<b>1 734</b>
<b>Africa</b>	<b>177 562</b>	<b>151</b>	<b>191 566</b>	<b>4 531</b>	<b>1 540</b>	<b>15 951</b>	<b>28 653</b>	<b>36 823</b>
<i>Middle East and North Africa</i>								
<b>Middle East and North Africa overall</b>	<b>1 330</b>					<b>(5 098)</b>	<b>5 281</b>	<b>1 514</b>
<i>North Africa</i>								
North Africa overall			777	42		70	665	
Algeria			211			15	196	
Libyan Arab Jamahiriya			28			11	17	
Mauritania	5 978		6 900	69	69	149	763	126
Morocco			314			195	119	
Tunisia			252			195	57	
Western Sahara	2 400		3 662		24		1 417	178
<b>North Africa</b>	<b>8 378</b>		<b>12 146</b>	<b>111</b>	<b>92</b>	<b>635</b>	<b>3 234</b>	<b>304</b>
<i>Middle East</i>								
Middle East overall	160 986		1 590		7	(138 167)	341	21 577
Egypt			2 429	103		2 035	290	
Iraq	44 349		88 754	1 734	2	38 143	4 527	
Jordan	5 260		38 895	692	87	23 688	9 243	75
Lebanon	2 528		6 183	16		3 638	22	22
Saudi Arabia			215			215		
Syrian Arab Republic	15 232		95 579	811	84	70 063	9 389	1
United Arab Emirates			79			79		
Yemen	14 162		14 328	17	12	173	1 049	1 084
<b>Middle East</b>	<b>242 516</b>		<b>248 051</b>	<b>3 373</b>	<b>192</b>	<b>(132)</b>	<b>24 860</b>	<b>22 758</b>
<b>Middle East and North Africa</b>	<b>252 225</b>		<b>260 197</b>	<b>3 484</b>	<b>284</b>	<b>(4 595)</b>	<b>33 376</b>	<b>24 576</b>
<i>Asia and the Pacific</i>								
<i>South Asia</i>								
Bangladesh			117			117		
Nepal				0		(0)		
Sri Lanka	33 605		29 367	6	70	(129)	53	4 238
<b>South Asia</b>	<b>33 605</b>		<b>29 485</b>	<b>6</b>	<b>70</b>	<b>(12)</b>	<b>53</b>	<b>4 238</b>

<i>Supplementary Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from beginning of year</i>	<i>Balance — end of year</i>
<b><i>East Asia and the Pacific</i></b>							
China						34	34
Indonesia			187		(187)		
Malaysia			63		63		
Myanmar	1 099		1 968	73	1	71	1 042
Thailand			18		(18)		317
<b>East Asia and the Pacific</b>	<b>1 099</b>		<b>2 032</b>	<b>278</b>	<b>1</b>	<b>(71)</b>	<b>1 076</b>
<b><i>South-West Asia</i></b>							
Islamic Republic of Iran			701	3	2	694	1
Pakistan	118 088		103 564	266	1	42	2 697
<b>South-West Asia</b>	<b>118 088</b>		<b>104 264</b>	<b>269</b>	<b>4</b>	<b>736</b>	<b>2 699</b>
<b>Asia and the Pacific</b>	<b>152 792</b>		<b>135 780</b>	<b>553</b>	<b>74</b>	<b>653</b>	<b>3 828</b>
<b><i>Europe</i></b>							
<b><i>Eastern Europe</i></b>							
Georgia	16 660		17 699	2 444		(123)	1 293
Republic of Moldova			29			29	2 575
Russian Federation			124	1		123	
<b>Eastern Europe</b>	<b>16 660</b>		<b>17 852</b>	<b>2 445</b>		<b>29</b>	<b>1 293</b>
<b><i>Central Europe</i></b>							
Slovakia			3			3	
Turkey	540		1 450	0		917	(7)
<b>Central Europe</b>	<b>540</b>		<b>1 453</b>	<b>0</b>		<b>920</b>	<b>(7)</b>
<b><i>South-Eastern Europe</i></b>							
Croatia			200			200	
Serbia	1 040		1 668			628	
<b>South-Eastern Europe</b>	<b>1 040</b>		<b>1 868</b>			<b>828</b>	
<b>Europe</b>	<b>18 239</b>		<b>21 173</b>	<b>2 445</b>		<b>1 777</b>	<b>1 287</b>
<b><i>Americas</i></b>							
<b><i>Northern South America</i></b>							
Colombia	20 925		17 565	303		(258)	2 034
<b>Northern South America</b>	<b>20 925</b>		<b>17 565</b>	<b>303</b>		<b>(258)</b>	<b>5 440</b>



<i>Supplementary Programme Fund</i>	<i>Current year contributions</i>	<i>Miscellaneous income</i>	<i>Current year expenditure</i>	<i>Adjustments to prior year</i>	<i>Cancellations, prior-year obligations</i>	<i>Transfers to/from</i>	<i>Balance — beginning of year</i>	<i>Balance — end of year</i>
<b><i>Southern South America</i></b>								
Argentina regional office			1 047	(115)	0	1 164	(3)	
Brazil			1 008		15	980	14	
<b>Southern South America</b>			<b>2 055</b>	<b>(115)</b>	<b>16</b>	<b>2 143</b>	<b>11</b>	
<b>Americas</b>	<b>20 925</b>		<b>19 620</b>	<b>188</b>	<b>16</b>	<b>1 886</b>	<b>2 045</b>	<b>5 440</b>
<b>Field operations</b>	<b>621 743</b>	<b>151</b>	<b>628 336</b>	<b>11 201</b>	<b>1 914</b>	<b>15 672</b>	<b>69 188</b>	<b>91 533</b>
<b><i>Global programmes</i></b>								
Div international protection	47		349	286		17		
Department of operations	2 843		2 578	41	27	(1 135)	3 186	2 384
Other global programmes	46 001					(46 001)	(0)	(0)
<b>Global programmes</b>	<b>48 891</b>		<b>2 927</b>	<b>326</b>	<b>27</b>	<b>(47 120)</b>	<b>3 186</b>	<b>2 384</b>
<b><i>Headquarters</i></b>								
Department of operations			3 144			2 914	230	
Div of fin and admin management			(32)	(3)		(28)		
<b>Headquarters</b>			<b>3 112</b>	<b>(3)</b>		<b>2 885</b>	<b>230</b>	
<b>Overall</b>	<b>1 210</b>					<b>(17)</b>	<b>0</b>	<b>1 193</b>
<b>Total Supplementary Programmes Fund</b>	<b>671 844</b>	<b>151</b>	<b>634 375</b>	<b>11 524</b>	<b>1 941</b>	<b>(28 580)</b>	<b>72 605</b>	<b>95 110</b>

# Detailed statement of assets, liabilities and reserves and fund balances by fund/region/country/territory as at 31 December 2009

(Thousands of United States dollars)

## Annex to statement II

Annual Programme Fund	Assets			Liabilities			
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Reserves and fund balances	Total liabilities, reserves and fund balances
Field operations							
Africa							
Africa overall	125	0	125			125	125
West Africa							
West Africa overall	422	73	495	288	(28)	235	495
Benin	(46)	51	4	2	1	1	4
Côte d'Ivoire	253	230	483	132	185	166	483
Gambia	(38)	98	60		(4)	64	60
Ghana	(145)	90	(55)	100	(292)	137	(55)
Guinea	1 446	111	1 558	337	1 051	170	1 558
Liberia	1 362	160	1 522	102	68	1 352	1 522
Mali	(126)	91	(35)		(35)	0	(35)
Nigeria	(646)	193	(454)	31	(513)	29	(454)
Senegal	344	122	466	193	208	65	466
Sierra Leone	(292)	942	650	110	83	457	650
Togo	2	1	2		2	(0)	2
West Africa	2 535	2 161	4 697	1 296	725	2 676	4 697
East and Horn of Africa							
East and Horn of Africa overall							
Other countries in East and Horn of Africa	192		192	48	(26)	170	192
Djibouti	420	108	528	289	33	206	528
Eritrea	(418)	626	208	50	36	122	208
Ethiopia	3 369	672	4 041	2 561	310	1 170	4 041
Kenya	11 102	463	11 566	7 391	1 108	3 067	11 566
Somalia	546	387	933	338	153	443	933
Sudan	2 084	1 790	3 874	1 898	1 289	687	3 874
Uganda	2 155	558	2 713	1 218	241	1 254	2 713
East and Horn of Africa	19 450	4 604	24 055	13 793	3 143	7 119	24 055

<i>Annual Programme Fund</i>	<i>Assets</i>			<i>Liabilities</i>			<i>Total liabilities, reserves and fund balances</i>
	<i>Cash and term deposits</i>	<i>Accounts receivable, other assets and buildings</i>	<i>Total assets</i>	<i>Unliquidated obligations</i>	<i>Accounts payable and other liabilities</i>	<i>Reserves and fund balances</i>	
<b><i>Central Africa and Great Lakes</i></b>							
Central Africa and Great Lakes	(0)	0	0			0	0
Countries in Central Africa	1 089	0	1 089	1 089	(0)	0	1 089
Burundi	6 964	339	7 303	2 773	547	3 983	7 303
Cameroon	188	46	234	140	(19)	112	234
Central African Republic	(151)	272	121	30	12	80	121
Chad	13 213	159	13 372	5 934	3 392	4 047	13 372
Congo	1 487	101	1 588	863	477	249	1 588
Democratic Republic of the Congo	4	5 670	5 674	3 673	488	1 513	5 674
Gabon	(98)	211	113	51	54	8	113
Rwanda	1 771	355	2 126	902	326	897	2 126
United Republic of Tanzania	3 904	547	4 451	1 359	1 917	1 175	4 451
<b>Central Africa and Great Lakes</b>	<b>28 371</b>	<b>7 701</b>	<b>36 072</b>	<b>16 814</b>	<b>7 194</b>	<b>12 065</b>	<b>36 072</b>
<b><i>Southern Africa</i></b>							
Southern Africa overall	656	117	774	236	1	537	774
Angola	57	372	429	294	117	18	429
Botswana	39	30	68	1	42	25	68
Malawi	(23)	153	130	14	57	60	130
Mozambique	88	10	98	6	85	7	98
Namibia	(3)	5	1		0	1	1
South Africa	165	54	218	3	88	127	218
Zambia	(107)	1 031	924	421	367	136	924
Zimbabwe	189	(4)	184	126	57	2	184
<b>Southern Africa</b>	<b>1 060</b>	<b>1 768</b>	<b>2 827</b>	<b>1 101</b>	<b>811</b>	<b>915</b>	<b>2 827</b>
<b>Africa</b>	<b>51 541</b>	<b>16 234</b>	<b>67 775</b>	<b>33 004</b>	<b>11 873</b>	<b>22 898</b>	<b>67 775</b>
<b><i>Middle East and North Africa</i></b>							
<b><i>North Africa</i></b>							
North Africa overall	(228)	228	(0)		(0)	(0)	(0)
Algeria	4 951	139	5 090	2 989	377	1 724	5 090
Libyan Arab Jamahiriya	418	33	451	0	(1)	452	451
Mauritania	268	97	365	17	325	22	365
Morocco	122	81	203	13	138	53	203
Tunisia	26	(2)	24	24	(0)	0	24
Western Sahara	42	95	137	116	22		137
<b>North Africa</b>	<b>5 599</b>	<b>671</b>	<b>6 270</b>	<b>3 159</b>	<b>860</b>	<b>2 251</b>	<b>6 270</b>

Annual Programme Fund	Assets			Liabilities			Total liabilities, reserves and fund balances
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Reserves and fund balances	
<b>Middle East</b>							
Middle East overall	(2)	2					
Egypt	(239)	342	103	28	35	41	103
Iraq	4 177	39	4 216	2 777	1 358	81	4 216
Israel	(4)	31	27		(0)	27	27
Jordan	73	307	380	274	69	37	380
Kuwait	(2)	3	0		(0)	1	0
Lebanon	(485)	518	32		32	(0)	32
Saudi Arabia	176	126	302	63	19	221	302
Syrian Arab Republic	546	372	918	190	723	5	918
United Arab Emirates	(92)	98	6		(0)	6	6
Yemen	3 422	185	3 607	1 918	157	1 531	3 607
<b>Middle East</b>	<b>7 569</b>	<b>2 023</b>	<b>9 592</b>	<b>5 250</b>	<b>2 393</b>	<b>1 948</b>	<b>9 592</b>
<b>Middle East and North Africa</b>	<b>13 168</b>	<b>2 694</b>	<b>15 862</b>	<b>8 409</b>	<b>3 253</b>	<b>4 200</b>	<b>15 862</b>
<b>Asia and the Pacific</b>							
<b>Asia and the Pacific overall</b>	<b>125</b>	<b>0</b>	<b>125</b>			<b>125</b>	<b>125</b>
<b>South Asia</b>							
Bangladesh	906	35	941	746	23	173	941
India	247	20	267	18	72	177	267
Nepal	958	106	1 064	509	121	434	1 064
Sri Lanka	3 092	676	3 768	922	1 738	1 108	3 768
<b>South Asia</b>	<b>5 204</b>	<b>836</b>	<b>6 040</b>	<b>2 195</b>	<b>1 954</b>	<b>1 890</b>	<b>6 040</b>
<b>East Asia and the Pacific</b>							
Australia	23	25	48	6	11	31	48
Cambodia	25	1	26	25	1	1	26
China	116	11	127	40	80	7	127
Indonesia	406	66	472	108	177	187	472
Japan	17	29	46	56	(62)	52	46
Malaysia	389	46	435	114	26	296	435
Mongolia	49	(7)	42	42	0		42
Papua New Guinea	143	39	182	92	90	1	182
Philippines	(14)	64	49	4	43	3	49
Republic of Korea	40	15	55	21	34	0	55
Myanmar	849	91	940	439	(1)	502	940
Singapore	69		69		69		69
Thailand	1 883	179	2 062	521	47	1 493	2 062
Timor-Leste	(41)	74	33	20	12	1	33

<i>Annual Programme Fund</i>	<i>Assets</i>			<i>Liabilities</i>			<i>Total liabilities, reserves and fund balances</i>
	<i>Cash and term deposits</i>	<i>Accounts receivable, other assets and buildings</i>	<i>Total assets</i>	<i>Unliquidated obligations</i>	<i>Accounts payable and other liabilities</i>	<i>Reserves and fund balances</i>	
Viet Nam	(68)	84	16		16	0	16
Other countries in East Asia	12		12	12		0	12
<b>East Asia and the Pacific</b>	<b>3 900</b>	<b>717</b>	<b>4 617</b>	<b>1 500</b>	<b>544</b>	<b>2 572</b>	<b>4 617</b>
<i>South-West Asia</i>							
South-West Asia overall	6 961	1 523	8 485	31	(0)	8 454	8 485
Afghanistan	4 896	539	5 435	3 135	282	2 018	5 435
Islamic Republic of Iran	3 820	(1 049)	2 771	2 272	171	329	2 771
Pakistan	6 125	1 646	7 771	1 708	3 423	2 640	7 771
<b>South-West Asia</b>	<b>21 802</b>	<b>2 660</b>	<b>24 461</b>	<b>7 145</b>	<b>3 876</b>	<b>13 440</b>	<b>24 461</b>
<i>Central Asia</i>							
Central Asia overall	(606)	612	6	6		(0)	6
Kazakhstan	121	49	170	46	20	104	170
Kyrgyzstan	16	1	17		(4)	21	17
Tajikistan	3		3		3	0	3
Turkmenistan	2		2		2	(0)	2
Uzbekistan	(3)	3	(0)			(0)	(0)
<b>Central Asia</b>	<b>(467)</b>	<b>666</b>	<b>199</b>	<b>52</b>	<b>21</b>	<b>126</b>	<b>199</b>
<b>Asia and the Pacific</b>	<b>30 563</b>	<b>4 878</b>	<b>35 441</b>	<b>10 893</b>	<b>6 395</b>	<b>18 153</b>	<b>35 441</b>
<i>Europe</i>							
<i>Eastern Europe</i>							
Eastern Europe overall	980	(443)	537	2	(1)	536	537
Armenia	110	3	113	39	1	73	113
Azerbaijan	(4)	20	16		4	12	16
Belarus	24	147	171	104	(118)	186	171
Georgia	1 978	156	2 134	403	0	1 730	2 134
Republic of Moldova	235	187	423	149	27	247	423
Russian Federation	1 662	432	2 094	210	229	1 656	2 094
Ukraine	140	197	337	0	(97)	435	337
<b>Eastern Europe</b>	<b>5 125</b>	<b>701</b>	<b>5 826</b>	<b>907</b>	<b>45</b>	<b>4 875</b>	<b>5 826</b>
<i>Central Europe</i>							
Other countries in Central Europe	8		8	8		0	8
Central Europe and Baltic States	(1)	1	0		0		0
Bulgaria	(6)	32	26		26	(0)	26
Cyprus	46	9	55		(1)	56	55
Czech Republic	4	(1)	3		3	0	3
Hungary	1	36	37	11	9	17	37

<i>Annual Programme Fund</i>	<i>Assets</i>			<i>Liabilities</i>			<i>Total liabilities, reserves and fund balances</i>
	<i>Cash and term deposits</i>	<i>Accounts receivable, other assets and buildings</i>	<i>Total assets</i>	<i>Unliquidated obligations</i>	<i>Accounts payable and other liabilities</i>	<i>Reserves and fund balances</i>	
Poland	24	9	32		32	(0)	32
Romania	31	111	142	2	(14)	155	142
Slovakia	117	1	118		0	118	118
Slovenia	(8)	9	1		1	(0)	1
Turkey	(118)	233	115	16	29	70	115
<b>Central Europe</b>	<b>100</b>	<b>437</b>	<b>537</b>	<b>36</b>	<b>85</b>	<b>416</b>	<b>537</b>
<i><b>Western Europe</b></i>							
Austria	(4)	11	7	4	(1)	4	7
Belgium	324	83	407	223	141	43	407
France	60	66	126	49	(7)	83	126
Germany	44	47	92		91	1	92
Greece	18	11	29	19	3	6	29
Ireland	9	72	81		(4)	85	81
Italy	1 995	282	2 277	105	222	1 950	2 277
Netherlands	2	3	5		5		5
Malta	57	0	58	7	17	33	58
Portugal							
Spain	152	23	175	4	20	151	175
Sweden	(63)	56	(7)		(7)	0	(7)
Switzerland	53	(1)	53	17	19	16	53
United Kingdom	212	269	481	33	113	335	481
<b>Western Europe</b>	<b>2 861</b>	<b>922</b>	<b>3 783</b>	<b>462</b>	<b>612</b>	<b>2 709</b>	<b>3 783</b>
<i><b>South-Eastern Europe</b></i>							
South-Eastern Europe overall	(36)	36					
Albania	(59)	55	(4)		(4)	0	(4)
Bosnia and Herzegovina	14	224	238	180	5	52	238
Croatia	287	50	337		(9)	346	337
Montenegro	(14)	16	2	3	(15)	14	2
Serbia	810	215	1 025	97	132	796	1 025
The former Yugoslav Republic of Macedonia	8	13	21	16	5	0	21
<b>South-Eastern Europe</b>	<b>1 011</b>	<b>609</b>	<b>1 620</b>	<b>296</b>	<b>114</b>	<b>1 209</b>	<b>1 620</b>
<b>Europe</b>	<b>9 097</b>	<b>2 668</b>	<b>11 765</b>	<b>1 700</b>	<b>856</b>	<b>9 208</b>	<b>11 765</b>
<i><b>Americas</b></i>							
<i><b>Northern South America</b></i>							
Venezuela regional office	580	94	674	21	31	622	674
Peru	(0)	0					
Ecuador	459	490	949	5	74	870	949

<i>Annual Programme Fund</i>	<i>Assets</i>			<i>Liabilities</i>			<i>Total liabilities, reserves and fund balances</i>
	<i>Cash and term deposits</i>	<i>Accounts receivable, other assets and buildings</i>	<i>Total assets</i>	<i>Unliquidated obligations</i>	<i>Accounts payable and other liabilities</i>	<i>Reserves and fund balances</i>	
Colombia	27	158	185	154	23	8	185
Costa Rica	232	30	262	1	9	252	262
Panama	50	(6)	44	17	13	13	44
<b>Northern South America</b>	<b>1 347</b>	<b>767</b>	<b>2 114</b>	<b>198</b>	<b>150</b>	<b>1 766</b>	<b>2 114</b>
<i>Southern South America</i>							
Argentina regional office	413	41	454	13	127	313	454
Chile	(7)	7					
Brazil	71	(46)	26		26	0	26
<b>Southern South America</b>	<b>477</b>	<b>2</b>	<b>480</b>	<b>13</b>	<b>153</b>	<b>313</b>	<b>480</b>
<i>Central America and Mexico</i>							
Mexico regional office	192	11	204		204	(0)	204
Guatemala	(4)	4					
<b>Central America and Mexico</b>	<b>189</b>	<b>15</b>	<b>204</b>		<b>204</b>	<b>(0)</b>	<b>204</b>
<i>North America and Caribbean</i>							
United States of America	(0)	8	8	1	(17)	24	8
Canada	47	(28)	19		19	(0)	19
<b>North America and Caribbean</b>	<b>47</b>	<b>(20)</b>	<b>27</b>	<b>1</b>	<b>2</b>	<b>24</b>	<b>27</b>
<b>Americas</b>	<b>2 060</b>	<b>764</b>	<b>2 824</b>	<b>212</b>	<b>509</b>	<b>2 104</b>	<b>2 824</b>
<b>Field overall</b>	<b>523</b>		<b>523</b>			<b>523</b>	<b>523</b>
<b>Field operations</b>	<b>106 952</b>	<b>27 239</b>	<b>134 191</b>	<b>54 219</b>	<b>22 886</b>	<b>57 086</b>	<b>134 191</b>
<i>Global programmes</i>							
Executive direction and management	67	76	144	87	(20)	76	144
Div international protection	1 507	24	1 532	336	3	1 192	1 532
Div info systems and telecom	3 408	6	3 414	3 119	7	287	3 414
Div external relations	1 500	113	1 613	1 533	(14)	94	1 613
Department of operations	10 540	553	11 093	736	5 905	4 452	11 093
Div emergency and supply management	10 648	81	10 729	10 701	4	24	10 729
Div human resources management	4 248	64	4 312	1 973	874	1 466	4 312
Div of fin and admin	(0)		(0)		(0)		(0)
Other global programmes	0		0			0	0
Global programmes overall	324	1	325		325		325
<b>Global programmes</b>	<b>32 242</b>	<b>919</b>	<b>33 162</b>	<b>18 486</b>	<b>7 084</b>	<b>7 592</b>	<b>33 162</b>

<i>Annual Programme Fund</i>	<i>Assets</i>			<i>Liabilities</i>			<i>Total liabilities, reserves and fund balances</i>
	<i>Cash and term deposits</i>	<i>Accounts receivable, other assets and buildings</i>	<i>Total assets</i>	<i>Unliquidated obligations</i>	<i>Accounts payable and other liabilities</i>	<i>Reserves and fund balances</i>	
<b>Headquarters</b>							
Executive direction and management	619	39	658	523	44	91	658
Div int protection services	539	18	556	53	197	306	556
Div info systems and telecom	2 295	(32)	2 263	1 850	351	62	2 263
Div external relations	195	(2)	192	240	(76)	28	192
Department of operations	45	156	201	18	182	0	201
Div emergency and supply management	57	11	68	25	35	8	68
Div human resources management	(32 806)	11 549	(21 256)	152	(21 409)	(0)	(21 256)
Div of fin and admin management	40 086	2 144	42 230	7 955	32 138	2 137	42 230
Global Service Centre	31 555	2 242	33 797	1 019	32 741	38	33 797
Staff Council	(10)		(10)		(10)	(0)	(10)
Headquarters overall	845	533	1 378		93	1 285	1 378
Other headquarters sections	(3)	4	0			0	0
<b>Headquarters</b>	<b>43 415</b>	<b>16 662</b>	<b>60 077</b>	<b>11 835</b>	<b>44 287</b>	<b>3 955</b>	<b>60 077</b>
<b>Operational reserve</b>	<b>27 144</b>	<b>111</b>	<b>27 255</b>			<b>27 255</b>	<b>27 255</b>
<b>Overall</b>	<b>(37 302)</b>	<b>41 979</b>	<b>4 677</b>	<b>24</b>	<b>102</b>	<b>4 551</b>	<b>4 677</b>
<b>Total Annual Programme Fund</b>	<b>172 452</b>	<b>86 911</b>	<b>259 362</b>	<b>84 564</b>	<b>74 359</b>	<b>100 439</b>	<b>259 362</b>



	Assets			Liabilities			
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Reserves and fund balances	Total liabilities, reserves and fund balances
United Nations Regular Budget Fund							
<b>Headquarters</b>							
Executive direction and management	(25 484)		(25 484)	34		(25 518)	(25 484)
Div info systems and telecom	(28 767)		(28 767)			(28 767)	(28 767)
Div external relations	(41 278)		(41 278)			(41 278)	(41 278)
Div emergency and supply management	(9 970)		(9 970)			(9 970)	(9 970)
Div human resources mgmt	(36 576)		(36 576)			(36 576)	(36 576)
Div of fin and admin management	(73 334)		(73 334)			(73 334)	(73 334)
Headquarters overall	214 354	776	215 130		462	214 668	215 130
<b>Headquarters</b>	<b>(1 055)</b>	<b>776</b>	<b>(279)</b>	<b>34</b>	<b>462</b>	<b>(775)</b>	<b>(279)</b>
<b>Overall</b>	<b>1 055</b>	<b>(280)</b>	<b>775</b>			<b>775</b>	<b>775</b>
<b>Total United Nations Regular Budget Fund</b>	<b>0</b>	<b>496</b>	<b>496</b>	<b>34</b>	<b>462</b>	<b>(0)</b>	<b>496</b>

	Assets			Liabilities		
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Total liabilities, reserves and fund balances
<i>Junior Professional Officers Fund</i>						
<b>Field operations</b>						
<b>Africa</b>						
<b>West Africa</b>						
West Africa overall	(57)		(57)			(57)
Côte d'Ivoire	(44)		(44)			(44)
Ghana	(832)		(832)			(832)
Guinea	(541)		(541)			(541)
Senegal	(986)		(986)			(986)
Sierra Leone	(123)		(123)			(123)
<b>West Africa</b>	<b>(2 582)</b>		<b>(2 582)</b>			<b>(2 582)</b>
<b>East and Horn of Africa</b>						
East and Horn of Africa overall	(122)		(122)			(122)
Djibouti	(81)		(81)			(81)
Eritrea	(96)		(96)			(96)
Ethiopia	(3 612)		(3 612)			(3 612)
Kenya	(3 353)		(3 353)	2		(3 353)
Somalia	(513)		(513)			(513)
Sudan	(2 300)		(2 300)			(2 300)
Uganda	(2 179)		(2 179)			(2 179)
<b>East and Horn of Africa</b>	<b>(12 256)</b>		<b>(12 256)</b>	<b>2</b>		<b>(12 258)</b>
<b>Central Africa and Great Lakes</b>						
Central Africa and Great Lakes	(16)		(16)			(16)
Burundi	(254)		(254)			(254)
Cameroon	(233)		(233)			(233)
Central African Republic	(88)		(88)			(88)
Chad	(951)		(951)			(951)
Congo	(283)		(283)			(283)
Democratic Republic of the Congo	(899)		(899)			(899)
Rwanda	(348)		(348)			(348)
United Republic of Tanzania	(2 076)		(2 076)			(2 076)
<b>Central Africa and Great Lakes</b>	<b>(5 148)</b>		<b>(5 148)</b>			<b>(5 148)</b>
<b>Southern Africa</b>						
Southern Africa overall	(21)		(21)			(21)
Angola	(566)		(566)			(566)
Malawi	(289)		(289)			(289)
Mozambique	(284)		(284)			(284)
Namibia	(28)		(28)			(28)
South Africa	(868)		(868)	2		(869)

	Assets			Liabilities		
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Total liabilities, reserves and fund balances
<i>Junior Professional Officers Fund</i>						
Zambia	(844)		(844)			(844)
Zimbabwe	(478)		(478)			(478)
<b>Southern Africa</b>	<b>(3 377)</b>		<b>(3 377)</b>	<b>2</b>		<b>(3 379)</b>
<b>Africa</b>	<b>(23 363)</b>		<b>(23 363)</b>	<b>4</b>		<b>(23 367)</b>
<i>Middle East and North Africa</i>						
<b>Middle East and North Africa overall</b>	<b>(47)</b>		<b>(47)</b>			<b>(47)</b>
<i>North Africa</i>						
Algeria	(246)		(246)			(246)
Libyan Arab Jamahiriya	(176)		(176)			(176)
Mauritania	(428)		(428)			(428)
Morocco	(211)		(211)			(211)
<b>North Africa</b>	<b>(1 061)</b>		<b>(1 061)</b>			<b>(1 061)</b>
<i>Middle East</i>						
Egypt	(704)		(704)			(704)
Israel	(225)		(225)			(225)
Jordan	(748)		(748)			(748)
Lebanon	(155)		(155)			(155)
Syrian Arab Republic	(317)		(317)			(317)
Yemen	(236)		(236)			(236)
<b>Middle East</b>	<b>(2 385)</b>		<b>(2 385)</b>			<b>(2 385)</b>
<b>Middle East and North Africa</b>	<b>(3 494)</b>		<b>(3 494)</b>			<b>(3 494)</b>
<i>Asia and the Pacific</i>						
<b>Asia and the Pacific overall</b>	<b>(58)</b>		<b>(58)</b>			<b>(58)</b>
<i>South Asia</i>						
Bangladesh	(366)		(366)			(366)
India	(394)		(394)			(394)
Nepal	(1 814)		(1 814)			(1 814)
Sri Lanka	(971)		(971)			(971)
<b>South Asia</b>	<b>(3 545)</b>		<b>(3 545)</b>			<b>(3 545)</b>
<i>East Asia and the Pacific</i>						
Cambodia	(398)		(398)			(398)
China	(634)		(634)			(634)

	Assets			Liabilities		
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Total liabilities, reserves and fund balances
<i>Junior Professional Officers Fund</i>						
Indonesia	(1)		(1)			(1)
Malaysia	(372)		(372)			(372)
Myanmar	(540)		(540)			(540)
Thailand	(1 448)		(1 448)			(1 448)
<b>East Asia and the Pacific</b>	<b>(3 394)</b>		<b>(3 394)</b>			<b>(3 394)</b>
<i>South-West Asia</i>						
Afghanistan	(1 539)		(1 539)			(1 539)
Islamic Republic of Iran	(466)		(466)			(466)
Pakistan	(329)		(329)			(329)
<b>South-West Asia</b>	<b>(2 334)</b>		<b>(2 334)</b>			<b>(2 334)</b>
<b>Asia and the Pacific</b>	<b>(9 330)</b>		<b>(9 330)</b>			<b>(9 330)</b>
<i>Europe</i>						
<b>Europe overall</b>	<b>(104)</b>		<b>(104)</b>			<b>(104)</b>
<i>Eastern Europe</i>						
Armenia	(117)		(117)			(117)
Azerbaijan	(839)		(839)			(839)
Georgia	(510)		(510)			(510)
Russian Federation	(1 472)		(1 472)			(1 472)
<b>Eastern Europe</b>	<b>(2 938)</b>		<b>(2 938)</b>			<b>(2 938)</b>
<i>Central Europe</i>						
Cyprus	(102)		(102)			(102)
Czech Republic	(85)		(85)			(85)
Slovenia	(244)		(244)			(244)
Turkey	(833)		(833)			(833)
<b>Central Europe</b>	<b>(1 263)</b>		<b>(1 263)</b>			<b>(1 263)</b>
<i>Western Europe</i>						
Belgium	(279)		(279)			(279)
Switzerland	(409)		(409)			(409)
<b>Western Europe</b>	<b>(688)</b>		<b>(688)</b>			<b>(688)</b>
<i>South-Eastern Europe</i>						
South-Eastern Europe overall	(7)		(7)			(7)
Bosnia and Herzegovina	(1 269)		(1 269)	4		(1 272)
Croatia	(41)		(41)			(41)

	Assets			Liabilities		
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Total liabilities, reserves and fund balances
<i>Junior Professional Officers Fund</i>						
Montenegro	(312)		(312)			(312)
Serbia	(364)		(364)			(364)
The former Yugoslav Republic of Macedonia	(252)		(252)			(252)
<b>South-Eastern Europe</b>	<b>(2 245)</b>		<b>(2 245)</b>	<b>4</b>		<b>(2 249)</b>
<b>Europe</b>	<b>(7 238)</b>		<b>(7 238)</b>	<b>4</b>		<b>(7 242)</b>
<i>Americas</i>						
<b>Americas overall</b>	<b>(27)</b>		<b>(27)</b>			<b>(27)</b>
<i>Northern South America</i>						
Venezuela regional office	(555)		(555)			(555)
Ecuador	(392)		(392)			(392)
Colombia	(977)		(977)			(977)
Costa Rica	(296)		(296)			(296)
<b>Northern South America</b>	<b>(2 219)</b>		<b>(2 219)</b>			<b>(2 219)</b>
<i>Central America and Mexico</i>						
Mexico regional office	(252)		(252)			(252)
<b>Central America and Mexico</b>	<b>(252)</b>		<b>(252)</b>			<b>(252)</b>
<i>North America and the Caribbean</i>						
United States of America	(231)		(231)			(231)
<b>North America and the Caribbean</b>	<b>(231)</b>		<b>(231)</b>			<b>(231)</b>
<b>Americas</b>	<b>(2 729)</b>		<b>(2 729)</b>			<b>(2 729)</b>
<b>Field operations</b>	<b>(46 154)</b>		<b>(46 154)</b>	<b>8</b>		<b>(46 162)</b>
<i>Global programmes</i>						
Department of operations	(1 298)		(1 298)			(1 298)
Div emergency and supply management	(351)		(351)			(351)
Other global programmes	62 942		62 942			62 942
Global programmes overall	5 919		5 919			5 919
<b>Global programmes</b>	<b>67 211</b>		<b>67 211</b>			<b>67 211</b>
<i>Headquarters</i>						
Executive direction and management	(2 305)		(2 305)			(2 305)
Div int protection services	(3 590)		(3 590)			(3 590)
Div external relations	(4 397)		(4 397)			(4 397)

	Assets			Liabilities		
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Total liabilities, reserves and fund balances
<i>Junior Professional Officers Fund</i>						
Department of operations	(3 262)		(3 262)			(3 262)
Div emergency and supply management	(301)		(301)			(301)
Div human resources management	(240)		(240)			(240)
Div of fin and admin management	(355)		(355)			(355)
<b>Headquarters</b>	<b>(14 450)</b>		<b>(14 450)</b>			<b>(14 450)</b>
<b>Overall</b>	<b>208</b>	<b>89</b>	<b>297</b>			<b>297</b>
<b>Total Junior Professional Officers Fund</b>	<b>6 815</b>	<b>89</b>	<b>6 905</b>	<b>8</b>	<b>6 897</b>	<b>6 905</b>

Supplementary Programme Fund	Assets			Liabilities			
	Cash and term deposits	Accounts receivable, other assets and buildings	Total assets	Unliquidated obligations	Accounts payable and other liabilities	Reserves and fund balances	Total liabilities, reserves and fund balances
<b>Field operations</b>							
<b>Africa</b>							
<b>West Africa</b>							
West Africa overall	610	30	640	3		637	640
Côte d'Ivoire	937		937	376		561	937
Ghana	70		70	70		0	70
Guinea	205	(76)	129	129		(0)	129
Liberia	381	(107)	275			275	275
Senegal	17		17	17			17
<b>West Africa</b>	<b>2 220</b>	<b>(152)</b>	<b>2 068</b>	<b>595</b>		<b>1 473</b>	<b>2 068</b>
<b>East and Horn of Africa</b>							
East and Horn of Africa overall	172		172			172	172
Djibouti	567		567	68		499	567
Ethiopia	1 725	(0)	1 725	1 724		0	1 725
Kenya	15 048		15 048	4 612		10 436	15 048
Somalia	7 550		7 550	929		6 622	7 550
Sudan	13 432	485	13 917	2 772		11 145	13 917
Uganda	804	1	805	376		429	805
<b>East and Horn of Africa</b>	<b>39 298</b>	<b>486</b>	<b>39 784</b>	<b>10 481</b>		<b>29 303</b>	<b>39 784</b>
<b>Central Africa and Great Lakes</b>							
Central Africa and Great Lakes	1 555		1 555			1 555	1 555
Burundi	523	32	555	555		(0)	555
Central African Republic	753		753	70		683	753
Chad	1 012	41	1 054	47		1 007	1 054
Democratic Republic of the Congo	3 489	2	3 491	2 498		993	3 491
United Republic of Tanzania	1 060	23	1 083	1 010		73	1 083
<b>Central Africa and Great Lakes</b>	<b>8 392</b>	<b>99</b>	<b>8 492</b>	<b>4 180</b>		<b>4 312</b>	<b>8 492</b>
<b>Southern Africa</b>							
Zambia	226		226		124	102	226
Zimbabwe	1 836		1 836	204		1 632	1 836
<b>Southern Africa</b>	<b>2 063</b>		<b>2 063</b>	<b>204</b>	<b>124</b>	<b>1 734</b>	<b>2 063</b>
<b>Africa</b>	<b>51 973</b>	<b>433</b>	<b>52 406</b>	<b>15 460</b>	<b>124</b>	<b>36 823</b>	<b>52 406</b>

<i>Supplementary Programme Fund</i>	<i>Assets</i>			<i>Liabilities</i>		
	<i>Cash and term deposits</i>	<i>Accounts receivable, other assets and buildings</i>	<i>Total assets</i>	<i>Unliquidated obligations</i>	<i>Accounts payable and other liabilities</i>	<i>Total liabilities, reserves and fund balances</i>
<b><i>Middle East and North Africa</i></b>						
<b><i>North Africa</i></b>						
North Africa overall	35		35	35	0	35
Mauritania	440	7	448	322	126	448
Western Sahara	506	0	506	328	178	506
<b>North Africa</b>	<b>982</b>	<b>7</b>	<b>989</b>	<b>685</b>	<b>304</b>	<b>989</b>
<b><i>Middle East</i></b>						
Middle East overall	21 590	0	21 590	13	21 577	21 590
Iraq	7 522	3	7 526	7 526	(0)	7 526
Jordan	1 113	(0)	1 113	1 039	75	1 113
Lebanon	22	0	22		22	22
Syrian Arab Republic	7 260		7 260	7 259	1	7 260
Yemen	2 661		2 661	1 577	1 084	2 661
<b>Middle East</b>	<b>40 168</b>	<b>3</b>	<b>40 171</b>	<b>17 413</b>	<b>22 758</b>	<b>40 171</b>
<b>Middle East and North Africa</b>	<b>42 626</b>	<b>48</b>	<b>42 674</b>	<b>18 098</b>	<b>24 576</b>	<b>42 674</b>
<b><i>Asia and the Pacific</i></b>						
<b><i>South Asia</i></b>						
Bangladesh	62		62	62	0	62
Sri Lanka	6 339	82	6 420	2 182	4 238	6 420
<b>South Asia</b>	<b>6 401</b>	<b>82</b>	<b>6 482</b>	<b>2 244</b>	<b>4 238</b>	<b>6 482</b>
<b><i>East Asia and the Pacific</i></b>						
China	34		34		34	34
Indonesia	13	(13)				
Myanmar	351		351	34	317	351
<b>East Asia and the Pacific</b>	<b>397</b>	<b>(13)</b>	<b>385</b>	<b>34</b>	<b>351</b>	<b>385</b>
<b><i>South-West Asia</i></b>						
Islamic Republic of Iran	29		29	29	(0)	29
Pakistan	41 344	61	41 405	23 874	17 531	41 405
<b>South-West Asia</b>	<b>41 373</b>	<b>61</b>	<b>41 433</b>	<b>23 903</b>	<b>17 531</b>	<b>41 433</b>
<b>Asia and the Pacific</b>	<b>48 171</b>	<b>130</b>	<b>48 301</b>	<b>26 181</b>	<b>22 119</b>	<b>48 301</b>



<i>Supplementary Programme Fund</i>	<i>Assets</i>			<i>Liabilities</i>			
	<i>Cash and term deposits</i>	<i>Accounts receivable, other assets and buildings</i>	<i>Total assets</i>	<i>Unliquidated obligations</i>	<i>Accounts payable and other liabilities</i>	<i>Reserves and fund balances</i>	<i>Total liabilities, reserves and fund balances</i>
<b><i>Europe</i></b>							
<b><i>Eastern Europe</i></b>							
Georgia	3 769		3 769	1 194		2 575	3 769
<b>Eastern Europe</b>	<b>3 769</b>		<b>3 769</b>	<b>1 194</b>		<b>2 575</b>	<b>3 769</b>
<b><i>South-Eastern Europe</i></b>							
Serbia	6		6	6		(0)	6
<b>South-Eastern Europe</b>	<b>6</b>		<b>6</b>	<b>6</b>		<b>(0)</b>	<b>6</b>
<b>Europe</b>	<b>3 775</b>		<b>3 775</b>	<b>1 200</b>		<b>2 575</b>	<b>3 775</b>
<b><i>Americas</i></b>							
<b><i>Northern South America</i></b>							
Ecuador	23	(23)					
Colombia	5 459	(6)	5 452	12		5 440	5 452
<b>Northern South America</b>	<b>5 481</b>	<b>(29)</b>	<b>5 452</b>	<b>12</b>		<b>5 440</b>	<b>5 452</b>
<b><i>Southern South America</i></b>							
Brazil	3		3	3		0	3
<b>Southern South America</b>	<b>3</b>		<b>3</b>	<b>3</b>		<b>(0)</b>	<b>3</b>
<b>Americas</b>	<b>5 484</b>	<b>(29)</b>	<b>5 455</b>	<b>15</b>		<b>5 440</b>	<b>5 455</b>
<b>Field operations</b>	<b>152 030</b>	<b>581</b>	<b>152 611</b>	<b>60 954</b>	<b>124</b>	<b>91 533</b>	<b>152 611</b>
<b><i>Global programmes</i></b>							
Div international protection	28		28	28		0	28
Department of operations	1 601	21	1 622	52	(813)	2 384	1 622
Other global programmes	(28)	28	(0)			(0)	(0)
Global programmes overall	734		734		734		734
<b>Global programmes</b>	<b>2 335</b>	<b>49</b>	<b>2 385</b>	<b>80</b>	<b>(79)</b>	<b>2 384</b>	<b>2 385</b>
<b>Headquarters</b>	<b>(0)</b>		<b>(0)</b>			<b>(0)</b>	<b>(0)</b>
<b>Overall</b>	<b>(36 942)</b>	<b>38 135</b>	<b>1 193</b>			<b>1 193</b>	<b>1 193</b>
<b>Total Supplementary Programme Fund</b>	<b>117 423</b>	<b>38 766</b>	<b>156 189</b>	<b>61 034</b>	<b>45</b>	<b>95 110</b>	<b>156 189</b>

## Appendix

### A. Extrabudgetary in kind donations to the Office of the United Nations High Commissioner for Refugees in 2009

(Thousands of United States dollars)

<i>Donor</i>	
Government of Australia	302
Government of Germany	3 631
Government of Hungary	222
Government of India	273
Government of Italy	209
Government of Spain	485
Government of Sweden	4 739
Nike EMEA (Netherlands)	9 552
<b>Total</b>	<b>19 413</b>

### B. Statement of the objectives and activities of the Office of the United Nations High Commissioner for Refugees

The basic mandate of the High Commissioner is found in the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR) (General Assembly resolution 428 (V)). According to the statute, the High Commissioner, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the statute and of seeking permanent solutions for the problems of refugees.

The General Assembly has also called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return (General Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (General Assembly resolution 48/116). As regards UNHCR assistance activities, the basic provisions of the statute were expanded by the General Assembly in its resolution 832 (IX).

## Notes to the financial statements

### Note 1

#### Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objectives of UNHCR are to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of UNHCR have called on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the concern of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. The Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one plenary session and a number of intersessional meetings of the Standing Committee of the Whole. In 2009 the Executive Committee consisted of 78 member countries. Each year, the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

### Note 2

#### Summary of significant accounting policies

##### (a) Basis of presentation

The accounts of the voluntary funds are maintained in accordance with the Financial Rules for Voluntary Funds Administered by the High Commissioner (A/AC.96/503/Rev.8), approved by the Executive Committee at its fifty-eighth session. The financial statements and schedules also conform to the common accounting standards for the United Nations system (A/48/530, annex), as noted by the General Assembly in its resolution 48/216 C and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner is from 1 January to 31 December.

**(b) Fund grouping**

The accounts of UNHCR are maintained on a “fund accounting” basis. Separate funds for general and special purposes are established in accordance with the Financial Rules.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or group of funds of the same nature.

Transfers within the same fund or allocations between different funds can be authorized by the High Commissioner, in accordance with the Financial Rules.

Funds reported in the accounts are the following:

- (i) The *Working Capital and Guarantee Fund*, which has an established ceiling of \$50 million approved by the Executive Committee, and is maintained by income from interest on invested funds and savings from prior-year programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects, pending receipt of contributions pledged or anticipated;
- (ii) The *Annual Programme Fund*, which covers the financial requirements approved annually by the Executive Committee for programmed activities for individual countries or areas and for certain costs incurred by Headquarters. It also includes operational reserves from which the High Commissioner may make allocations to other parts of the annual programme budget and to supplementary programmes;
- (iii) The *United Nations Regular Budget Fund*, which covers staff and other management and administration costs, in accordance with the statute of the Office (General Assembly resolution 428 (V), annex, para. 20);
- (iv) The *Supplementary Programme Fund*, which accounts for moneys available for activities arising after the approval of the annual programme budget, the costs of which cannot be fully met from the operational reserve. When supplementary programmes become part of the annual programme budget, the respective balances of the supplementary programmes are transferred to the Annual Programme Fund. On the basis of the supplementary budget support cost system implemented in 2003 (A/AC.96/979), 7 per cent of all contributions to the supplementary programme budget are transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes;
- (v) The *Junior Professional Officers Fund*, which covers financial activities allocated exclusively for the recruitment, training and development of young professionals sponsored by various Governments;
- (vi) The *Staff Benefits Fund*, which covers financial activities related to end-of-service accrued benefit liabilities in respect of after-service health insurance, accrued annual leave and repatriation entitlements, as well as provisions and expenditure arising from the voluntary separation programme implemented in 2008;
- (vii) The *Medical Insurance Plan*, which was established by the General Assembly at its forty-first session in accordance with United Nations staff

regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies as a result of sickness, accident or maternity. The Plan is maintained by premiums from field staff and proportional contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs. Coverage under the Plan is limited to locally recruited General Service staff members and National Professional Officers in the field. All other staff members are covered by the insurance scheme of the United Nations Office at Geneva (United Nations Staff Mutual Insurance Society), whose operations are reflected in the United Nations financial statements.

**(c) Use of estimates**

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

**(d) Voluntary contributions and pledges**

Pledges from Governments are fully recognized as income at the time of acceptance of the pledges, in accordance with paragraph 34 of the United Nations system accounting standards. Voluntary contributions from international and other United Nations organizations are recorded on the basis of a written pledge from the donor that is acknowledged by UNHCR or upon signature of donor agreements or contracts by both the donor and UNHCR. Contributions from individual private donors are recorded upon receipt of cash. Cash received in advance corresponding to pledges for future years is recorded as “contribution received in advance” at the date of the receipt of cash.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Budgetary contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line with the mandate of the Office. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the United States dollar equivalent, calculated using the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (f) below.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

**(e) Interest income**

Interest income includes all interest from various bank accounts and income earned on invested funds. Financial rule 9.3 specifies the conditions for recording investment income, providing, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

**(f) Currency/exchange adjustments**

The accounts are presented in United States dollars. Transactions are carried out in a number of currencies and are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, the balance of the accounts receivable, accounts payable, cash and cash equivalents and commitments are revalued using the United Nations official exchange rate as at 31 December.

Currency-exchange adjustments include realized exchange losses and gains on transactions resulting from differences between prevailing market rates and the United Nations operational rate of exchange, and unrealized losses and gains from the revaluation of year-end asset and liability balances based on the United Nations operational rate of exchange. All realized and unrealized gains and losses are accounted for under the Working Capital and Guarantee Fund.

**(g) Miscellaneous income**

Miscellaneous income includes proceeds from the sale of used or surplus non-expendable property.

**(h) Expenditure**

Expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of programmes to the extent that moneys and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, e.g. governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects are implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

**(i) Deferred charges**

Payments made in advance for future financial periods are recorded as deferred charges (see note 15, "Other assets").

**(j) Ex gratia payments**

The granting of ex gratia payments is governed by financial rule 10.5. Ex gratia payments are approved by the Controller up to an amount not exceeding \$5,000, when such payments are considered desirable in the interest of the organization. Payments over \$5,000 require the personal approval of the High

Commissioner. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts.

**(k) Write-offs**

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. Write-offs are recorded as expenditure. The write-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such, for amounts up to \$10,000, after a full investigation of each case. Amounts over \$10,000 require the approval of the High Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

**(l) Allowance for doubtful accounts receivable**

An estimate is made for accounts receivable for which no reasonable expectation of recovery exists. Such allowances for doubtful accounts receivable are expensed as adjustments to prior-year expenditure.

**(m) Non-expendable property**

Non-expendable property comprises capital assets with an original purchase price greater than or equal to \$1,500 and a useful life greater than or equal to five years, and all special items. Special items include vehicles, computer equipment, plant and equipment, telecommunications equipment, security equipment and generators, with a minimum acquisition value of \$100.

In accordance with the United Nations system accounting standards, non-expendable property purchased with UNHCR voluntary funds is not recorded on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. Supplementary records are maintained to manage non-expendable property, and such items are valued therein at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. Depreciation is computed using the straight-line method over the estimated useful life of the asset, but it is not recorded in the books of account.

**(n) End-of-service accrued benefits liabilities**

The organization's employees are entitled, under their conditions of employment, to payment of unused annual leave, as well as termination and repatriation benefits. UNHCR recognizes the end-of-service accrued benefit liabilities related to after-service health insurance, accrued annual leave and repatriation entitlements. All of these liabilities are unfunded and are shown under the Staff Benefits Fund.

**(o) Related-party transactions**

With respect to the current year, note disclosure is made of all related-party relationships where control exists, irrespective of whether or not there have been transactions between the related parties, and of all transactions with the related parties. UNHCR deems the holders of six key management positions to be related parties: the High Commissioner, the Deputy High Commissioner, the two Assistant

High Commissioners, the Controller and the Director of the Division of Operational Support. This policy has no effect on the accounts of prior periods.

**(p) Land and buildings**

UNHCR records land and buildings at original cost. No depreciation is provided for buildings.

**Note 3**

**Change in accounting policy**

In 2009, UNHCR adopted the accounting policy of capitalizing land and buildings at their historical cost. Previously, purchases of land and building were expensed and the value of the purchases in the year was disclosed in the notes to the accounts. This change was made in accordance with paragraph 49 (v) of the United Nations system accounting standards and in the interest of providing more complete and relevant information on assets held. The change has not been given retroactive application. The effect of this change in policy is an increase of \$4,141,860 in assets and an increase of \$4,141,860 in the reserves and fund balances, to reflect the total value of land and buildings held as at 31 December 2009.

**Note 4**

**United Nations Regular Budget Fund**

Regular budget income in 2009 amounted to \$46,030,758, of which \$495,805 is the outstanding receivable amount at the end of 2009. Regular budget expenditure in 2009 amounted to \$46,030,758, of which \$33,281,661 covered staff costs, including the posts of the High Commissioner and the Deputy High Commissioner, and \$12,749,097 covered other management and administration costs.

**Note 5**

**Transfers between programmes and funds**

(a) In line with note 2 (b) (iv), an amount of \$46,001,312 was transferred from the Supplementary Programme Fund to the Annual Programme Fund to cover administrative costs incurred in the Annual Programme Fund in support of the Supplementary Programme Fund in 2009.

(b) A net amount of \$17,421,751 was transferred from the Annual Programme Fund to the Supplementary Programme Fund.

(c) An amount of \$1,454,581, equivalent to 12 per cent of expenditure incurred, was transferred from the Junior Professional Officers Fund to the Annual Programme Fund, in respect of support costs incurred by UNHCR in the management of the Junior Professional Officers Fund. Additionally, the Government of Ireland approved the transfer of an unspent balance of \$10,729 related to a particular Junior Professional Officer to the Annual Programme Fund as an unearmarked contribution.

**Note 6**

**Breakdown of expenditure**

Table 1 shows the total UNHCR expenditure in 2009, broken down by fund and category.



**Table 1**  
**Expenditure of the Office of the United Nations High Commissioner for Refugees, 2009**

(Thousands of United States dollars)

<i>Fund</i>	<i>Programme<sup>a</sup></i>	<i>Programme support<sup>b</sup></i>	<i>Management and administration<sup>c</sup></i>	<i>Total</i>
Annual Programme Fund	724 712	276 848	60 409	<b>1 061 969</b>
Supplementary	602 429	31 946	0	<b>634 375</b>
United Nations Regular Budget Fund	0	0	46 031	<b>46 031</b>
<b>Subtotal</b>	<b>1 327 141</b>	<b>308 794</b>	<b>106 440</b>	<b>1 742 375</b>
Junior Professional Officers Fund <sup>d</sup>				<b>12 122</b>
Medical Insurance Plan <sup>e</sup>				<b>3 536</b>
Working Capital and Guarantee Fund				<b>1 891</b>
Staff Benefits Fund				<b>35 754</b>
<b>Total</b>				<b>1 795 678</b>

<sup>a</sup> Expenditure corresponds to the direct financial inputs used to achieve the objectives of a specific project or programme, including the costs of staff, consultant experts, supplies and equipment, subcontracts, cash assistance and training, and instalments disbursed to implementing partners. Implementing partners are required to report on their disbursements against instalments received from UNHCR in accordance with the terms and conditions of implementing partner agreements. Instalments disbursed in prior years 2004 to 2008 for which reports were still due from implementing partners at 31 December 2009 amounted to \$4,884,508. In budget year 2009, UNHCR disbursed and committed a total of \$598,800,082 as instalments to implementing partners, of which \$333,517,706 had been reported as expended as at 31 December 2009 and \$393 had been refunded, leaving a balance of \$265,281,983 for which implementing partners will submit reports in 2010.

<sup>b</sup> Expenditure corresponds to the costs of organizational units whose primary functions are the formulation, development, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

<sup>c</sup> Expenditure corresponds to the costs of organizational units whose primary function is the maintenance of the identity, direction, and welfare and security of UNHCR staff, including the units that carry out the functions of executive direction, organizational policy and evaluation, external relations and information and administration.

<sup>d</sup> The following table shows the expenditure, by region, under the Junior Professional Officers Fund during 2009, in thousands of United States dollars:

<i>Region</i>	<i>Expenditure</i>
Africa	4 792
Middle East and North Africa	932
Asia and the Pacific	1 680
Europe	1 165
Americas	747
Global programmes	474
Headquarters	2 332
<b>Total</b>	<b>12 122</b>

<sup>e</sup> In 2009, the Medical Insurance Plan received a total income of \$5,947,319 from staff premiums and proportional contributions from UNHCR and \$561,968 in interest earned. Under this Plan, UNHCR paid out to its subscribers an amount of \$3,535,811 in respect of their claims.

**Note 7**  
**Accounts receivable**

Accounts receivable are presented in statement II, net of an allowance for doubtful accounts receivable, as shown in table 2.

Table 2  
**Allowance for doubtful accounts receivable**

(Thousands of United States dollars)

	<i>Estimates as at 31 December 2008</i>	<i>Write-offs</i>	<i>Recovery</i>	<i>New provisions</i>	<i>Reclassification</i>	<i>Estimates as at 31 December 2009</i>
Implementing partners	2 027	(97)	—	—	—	1 930
Value added tax	7 692	(351)	(99)	808	—	8 050
Staff	969	—	—	878	(92)	1 755
Non-staff	—	—	—	—	92	92
<b>Total</b>	<b>10 688</b>	<b>(448)</b>	<b>(99)</b>	<b>1 686</b>	<b>—</b>	<b>11 827</b>

**Note 8**  
**Write-offs**

In 2009, UNHCR wrote off liquid assets, as reflected in the expenditure reported, totalling \$1,107,810 in respect of losses as shown in table 3.

Table 3  
**Write-offs**

(Thousands of United States dollars)

Implementing partners	441
Value added tax	351
Unpaid contributions	316
<b>Total</b>	<b>1 108</b>

Further amounts with a current value of \$4,166,649 were written off in 2009 in respect of non-expendable property that had already been expensed.

**Note 9**  
**Ex gratia payments**

In accordance with the Financial Rules governing the voluntary funds administered by the High Commissioner for Refugees, UNHCR paid a total amount of \$498,650 as compensation to victims of security incidents in Algeria, Pakistan and the Sudan. UNHCR deemed that it had a moral obligation to effect these payments and that the payments were in the interest of the organization.

**Note 10****Cash and term deposits**

The amount shown in statement II for cash and term deposits represents the total of all cash balances (including funds held in non-convertible currencies), net of any negative bank balances. Table 4 provides the breakdown between current and deposit accounts as at 31 December for the years 2005 to 2009, as well as information on cash and term deposits and on non-convertible currencies held.

Table 4

**(a) Current and deposit accounts, 2005-2009**

(Thousands of United States dollars)

	2005	2006	2007	2008	2009
Cash deposit on 31 December:					
Cash and current accounts	41 715	20 047	47 597	60 525	66 071
Investments and interest-bearing accounts	91 620	205 239	253 159	281 602	316 544
	<b>133 335</b>	<b>225 286</b>	<b>300 756</b>	<b>342 127</b>	<b>382 615</b>
Average in hand during year:					
In current and interest-bearing accounts	78 895	136 019	137 312	163 771	88 939
Invested (call and time deposits, securities)	42 335	46 270	147 004	152 933	215 833
	<b>121 230</b>	<b>182 289</b>	<b>284 316</b>	<b>316 704</b>	<b>304 772</b>
Interest earned:					
On interest-bearing accounts	1 565	3 194	4 235	3 263	537
On invested funds	1 121	2 038	7 492	3 830	1 758
	<b>2 686</b>	<b>5 232</b>	<b>11 727</b>	<b>7 093</b>	<b>2 295</b>
Average rate of interest earned:					
On funds in hand and bank	1.98%	2.35%	3.08%	1.99%	0.60%
On invested funds	2.65%	4.40%	5.10%	2.50%	0.81%

**(b) Cash and term deposits as at 31 December 2009**

(Thousands of United States dollars)

Bank	Period (days)	Annual interest rate (percentage)	Maturity date	Amount	Accrued interest
Banco Santander SA	22	0.30	8 January	60 000	7
BNP Paribas	11	0.14	4 January	20 000	1
BNP Paribas	7	0.10	4 January	10 000	0
Citibank	28	0.23	8 January	60 000	8
Nordea Bank	22	0.21	8 January	60 000	5
Standard Chartered Bank	22	0.38	8 January	30 000	5
<b>Total</b>				<b>240 000</b>	<b>26</b>

**(c) Non-convertible currencies held as at 31 December 2009**

(Equivalent in thousands of United States dollars)

<i>Country</i>	<i>Currency</i>	<i>2009</i>	<i>2008</i>
Afghanistan	afghani	34	62
Albania	lek	22	8
Angola	kwanza	53	101
Bosnia and Herzegovina	convertible mark	167	59
Burundi	franc	904	197
Eritrea	nafka	35	55
Myanmar	kyat	17	50
Mozambique	metical	24	39
Nigeria	naira	77	191
Syrian Arab Republic	pound	867	230
<b>Total</b>		<b>2 200</b>	<b>992</b>

**Note 11****Voluntary contributions receivable**

The voluntary contributions receivable balance in statement II represents contributions outstanding from donors after year-end currency revaluation. The ageing of contributions receivable is shown in table 5.

Table 5

**Voluntary contributions receivable**

(Thousands of United States dollars)

	<i>2009</i>	<i>2008</i>
2009	65 696	—
2008	12 781	60 498
2007	3 652	13 008
2006	2 757	3 513
2005	2 176	2 915
2004	912	1 402
<b>Total</b>	<b>87 974</b>	<b>81 336</b>
Unrealized exchange gain or loss	481	249
<b>Total as per statement II</b>	<b>88 455</b>	<b>81 585</b>

**Note 12****Voluntary contributions pledged for the annual programme budget for 2010**

During the annual pledging conference in December 2009, governmental donors to UNHCR pledged \$432,735,179 towards the 2010 annual programme budget. These pledges are not reflected in the accounts for 2009 and will be recognized as income in 2010.

**Note 13****Amounts due from United Nations and other agencies**

The amounts due from United Nations and other agencies as reported in statement II are shown in table 6.

Table 6

**Amounts due from United Nations and other agencies as at 31 December 2009**

(Thousands of United States dollars)

United Nations Headquarters	2 149
Office for the Coordination of Humanitarian Affairs	437
United Nations Development Programme	398
Office of the United Nations Security Coordinator	29
Other agencies	29
Joint United Nations Programme on HIV/AIDS	22
United Nations High Commissioner for Human Rights	12
World Food Programme	4
International Criminal Court	2
International Labour Organization	1
<b>Total</b>	<b>3 083</b>

**Note 14****Other receivables**

The amounts in statement II under other receivables represent payroll and staff-related entitlements, and other elements pending settlement or recovery, net of relevant allowances for doubtful accounts, as shown in table 7.

Table 7

**Other receivables as at 31 December 2009**

(Thousands of United States dollars)

Education grant advances	11 219
Salary advances	3 712
Others	3 704
Value added tax reimburseable	2 731
Field operational advances	1 699
Rental advances	1 512
Travel advances	1 011
Deposits with suppliers	548
Staff receivables	(481)
<b>Total</b>	<b>25 654</b>

**Note 15****Other assets**

The balance of other assets reported in statement II, amounting to \$2,228,664, includes payments made in advance for costs to be incurred against future years, and accrued interest on investments.

**Note 16****Non-expendable property**

As at 31 December 2009, the acquisition value of non-expendable property recorded was \$343,608,116 (\$350,349,093 in 2008) and the depreciated value was \$119,442,385 (\$110,654,995 in 2008).

**Note 17****Accounts payable**

The amount in statement II under accounts payable represents liabilities for end-of-service accrued benefits, liabilities to suppliers and other elements pending settlement, as shown in table 8.

Table 8

**Accounts payable as at 31 December 2009**

(Thousands of United States dollars)

After-service health insurance entitlements <sup>a</sup>	347 418
Repatriation entitlements <sup>b</sup>	65 466
Annual leave entitlements <sup>c</sup>	33 945
Commercial suppliers	31 605
Payroll and other staff-related entitlements	7 041
Accrued United States taxes	5 564
Other payables	2 706
Voluntary separation costs	1 555
Other United Nations organizations	(4 602)
	<b>490 698</b>

<sup>a</sup> See note 18 (a).

<sup>b</sup> See note 18 (c).

<sup>c</sup> See note 18 (b).

**Note 18****Liabilities for end-of-service and post-retirement benefits****(a) After-service health insurance**

After-service coverage is available in the form of continued previous membership in the United Nations Mutual Insurance Society or in an insurance scheme of another organization in the United Nations family or through the Medical Insurance Plan for retired locally recruited staff members who served at designated duty stations away from headquarters, and their eligible dependants.

The organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of the actuary's study, the value of the accrued liability of UNHCR for after-service health insurance as at 31 December 2009 was \$347,418,000.

Table 9

**Liability for after-service health insurance**

(Thousands of United States dollars)

	<i>Present value of future benefits</i>	<i>Accrued liability</i>
Gross liability	631 378	470 656
Offset from retiree contributions	169 260	123 238
<b>Net liability</b>	<b>462 118</b>	<b>347 418</b>

The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff expected to retire. The accrued liability represents that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. An active staff member's benefit is fully accrued when that staff member has reached the date of full eligibility for after-service benefits. Thus, for retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and the accrued liability are equal. Liabilities are computed using the projected unit credit method, by which each participant's benefits under the plan are expensed as they accrue, taking into consideration the plan's benefit allocation formula. The accumulated after-service health insurance benefit obligation of \$347,418,000 was valued on the basis of a discount rate of 6.15 per cent, using spot rates for high-quality corporate bonds payable in euros for the corresponding maturity years. The actuarial gains and losses are recognized as they occur and the income statement reflects an actuarial gain of \$28,070,000 for the year.

The benefits of the post-retirement plan are funded on a pay-as-you-go basis. No assets have yet been segregated and restricted to provide for post-retirement benefits.

**(b) Accrued annual leave**

Separating staff are entitled to be paid for any unused leave days they may have accrued, up to a maximum of 60 days. The organization's total liability for such unpaid accrued leave is estimated to be \$33,945,032. The estimate was based on an average of 32 unused annual leave days and the midpoint salaries for General Service and Professional staff, applied to the total number of active staff.

**(c) Repatriation grant, travel and shipment**

In line with the Staff Regulations and the Staff Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon their separation from the organization, based on the number of years of service. The organization's actuarially determined accrued liability for repatriation

grant and travel was \$65,466,000 as at 31 December 2009. The liability was valued on the basis of a discount rate of 6.15 per cent.

**(d) Pension plan**

UNHCR is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a defined benefit plan. The financial obligation of the organization to the Staff Pension Fund consists of its mandated contribution at the rate established by the General Assembly together with any share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provision of article 26, following a determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as at the valuation date. At the time of writing, the General Assembly had not invoked this provision. The result of the latest actuarial valuation as at 31 December 2007 was an actuarial surplus of 0.49 per cent of pensionable remuneration.

**(e) Prior-period adjustment: actuarial valuation of after-service health insurance and repatriation liability**

Prior-period adjustments were made to correct the actuarial valuation of prior years by a total amount of \$72,204,000. The actuarial valuation adjustment of \$35,432,000 for after-service health insurance was made to correctly reflect the effect of changes in the mortality assumption to match the assumption used by the United Nations Joint Staff Pension Fund relating to prior years. The actuarial valuation adjustment of \$36,772,000 for repatriation reflects the change in the attribution period of employees from the expected working lifetime to the first 12 years of employment. Salary scales were also aligned with those used by the United Nations for staff benefits.

As these prior-period items have a material effect on the financial statements, they are being disclosed separately in the current financial statements, in line with paragraph 17 (ii), of the United Nations system accounting standards, which allows for disclosure of the material effect of a prior-period item on the financial statements to be disclosed separately in the current financial statements.

Had the correct information been used in the valuation for the years prior to 2009, the actuarial valuation for after-service health insurance as at 31 December 2008 would have been \$343,278,000 instead of \$307,846,000, and the actuarial valuation as at 31 December 2008 for repatriation liabilities would have been \$64,452,000 instead of \$27,680,000. Table 10 shows what the 2008 comparative column would have looked like if the correct information had been used for the valuation of the after-service health insurance and repatriation liabilities for 2008.



Table 10  
**Comparative balances for 2008**

(Thousands of United States dollars)

	<i>As previously published</i>	<i>Increase/ (decrease)</i>	<i>As recalculated</i>
<b>Statement I</b>			
Other/miscellaneous income	12 112	33 947	46 059
<b>Total income</b>	<b>1 651 979</b>	<b>33 947</b>	<b>1 685 926</b>
Expenditure	1 628 272	34 862	1 663 134
<b>Total expenditure</b>	<b>1 628 272</b>	<b>34 862</b>	<b>1 663 134</b>
Excess (shortfall) of income over expenditure	23 708	177	23 885
Net excess (shortfall) of income over expenditure	31 812	177	31 989
Adjustment for prior-year end-of-service liabilities		72 381	72 381
Reserves and fund balances, end of year	(130 110)	72 204	(202 314)
<b>Statement II</b>			
Accounts payable	419 063	72 204	491 267
Reserves and fund balances	(130 110)	(72 204)	(202 314)
<b>Statement III</b>			
Net excess (shortfall) of income over expenditure (statement I)	31 812		31 989
Increase (decrease) in accounts payable	4 605		76 809

Furthermore, table 7 in note 16 of the 2008 accounts would have been as shown now in table 11.

Table 11  
**Accounts payable as at 31 December 2008**

(Thousands of United States dollars)

	<i>As previously published</i>	<i>Increase</i>	<i>As recalculated</i>
After-service health insurance entitlements	307 846	35 309	343 278
Repatriation entitlements	27 680	37 987	64 452
Annual leave entitlements	33 470		33 470
Commercial suppliers	19 544		19 544
Payroll and other staff-related entitlements	4 077		4 077
Accrued United States taxes	3 916		3 916
Other payables	2 693		2 693
Voluntary separation costs	19 396		19 396
Other United Nations organizations	441		441
	<b>419 063</b>	<b>73 296</b>	<b>492 359</b>

**Note 19****Related-party transactions**

There were no material transactions with related parties in 2009. The aggregate value of remuneration and compensation pertaining to key management personnel is shown in table 12.

Table 12

**Key management remuneration and compensation, 2009**

(Thousands of United States dollars)

<i>Related party</i>	<i>Number of individuals</i>	<i>Aggregate remuneration</i>	<i>Contribution of the Office to pension and medical insurance</i>	<i>Total</i>
High Commissioner	1	263	54	<b>317</b>
Deputy High Commissioner	1	135	22	<b>157</b>
Assistant High Commissioner	3	595	126	<b>721</b>
Controller	1	202	43	<b>245</b>
Director, Division of Operational Support	1	218	46	<b>264</b>
<b>Total</b>	<b>7</b>	<b>1 413</b>	<b>291</b>	<b>1 704</b>

There were no salary advances, entitlements or remuneration to key management personnel that were not available to other categories of staff. There were no other financial transactions with key management personnel and their close family members during the year.

**Note 20****Contingencies**

A number of legal, disciplinary and administrative appeal cases have been filed against UNHCR. It is not possible to establish the likely outcome of these cases or to estimate the amounts of the possible settlements, if any.

The Tribunal de Grande Instance du Nord-Kivu (Rwanda) ordered UNHCR to pay a private person an amount of \$30,000 for lost assets and \$50,000 in additional damages and court costs.

While UNHCR denies the validity of the judgement, in order to show goodwill, it has offered to settle the case through an ex gratia payment. Further review of the approximate value of the asset in 1996 is ongoing prior to entering into settlement negotiations.

Considering that the amount cannot be determined as at 31 December 2009, since the terms of the agreement between the parties have not been finalized, UNHCR did not record a provision and is disclosing the case as a contingent liability.

**Note 21****Land and buildings**

As at 31 December 2009, the capital assets of the organization comprise buildings (at cost) as shown in table 13.

Table 13

**Capital assets**

(United States dollars)

<i>Description</i>	<i>Year of purchase</i>	<i>Cost</i>
UNHCR office in Kinshasa	2008	3 600 000
UNHCR office in Khartoum	1994	541 860
		<b>4 141 860</b>

