



United Nations

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

Audited financial statements

for the year ended 31 December 2004 and

Report of the Board of Auditors

General Assembly

Official Records

Sixtieth Session

Supplement No. 5E (A/60/5/Add.5)

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United Nations • New York, 2005

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

Pursuant to the Financial Rules for Voluntary Funds administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2004, certified as correct and approved in accordance with paragraph 11.4 of these 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 2004:

1. We are responsible for preparing financial statements which 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 by the organization which properly occurred in the financial period 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 11 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 2004, as disclosed in the note, was fairly stated.
4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

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

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5. All material accounts receivable have been included in the financial statements and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts receivable, we expect all significant accounts receivable at 31 December 2004 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 regulations 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 frauds 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) Saburo **Takizawa**
Controller and Director

Division of Financial and Supply Management

(Signed) Wendy **Chamberlin**
Acting United Nations High Commissioner for Refugees

1 July 2005

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2004, which were submitted by the High Commissioner. These statements have been examined by the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts, including an audit opinion thereon.

(Signed) **Guillermo Carague**
Chairman, Philippine Commission on Audit and
Chairman, United Nations Board of Auditors

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

Chapter I

Financial highlights for the year ended 31 December 2004

A. Introduction

1. The present chapter on financial highlights is designed to be read in conjunction with the financial statements of the Office of the United Nations High Commissioner for Refugees (UNHCR), but can also be considered alone. It presents an overview of the consolidated results and analysis of the financial statements by fund, highlighting important trends and significant changes.

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 sixtieth session.

B. Overview

3. In 2004, UNHCR maintained financial stability, although it was another challenging financial year. Total funds available¹ for annual programme and supplementary programme budgets exceeded total expenditures by \$65 million, compared with \$98 million and \$49.5 million in 2003 and 2002, respectively. In the past five years, the excess of total funds available over total expenditures for the combined annual programme and supplementary programme budgets has ranged from \$49.5 million to \$98 million. Figure 1 provides a graphic comparison of total budget, funds available and overall expenditures for the Annual and Supplementary Programme Funds for the past five years.

4. The gap between total funds available for the Annual Programme Fund and the Executive Committee-approved budget was \$28.9 million in 2004, compared with \$45.8 million in 2003. This funding level of the annual programme budget was 97 per cent and 94 per cent in 2004 and 2003, respectively. Figure 2 provides a graphic comparison of total budget, funds available and overall expenditures for the past five years for the Annual Programme Fund.

5. Funds available for the Supplementary Programme Fund in 2004 were \$197.5 million, compared with \$282.1 million in 2003, representing a funding level of 71 per cent and 88 per cent in 2004 and 2003, respectively. Figure 3 provides a graphic comparison of total budget, funds available and overall expenditures for the past five years for the Supplementary Programme Fund.

6. At the beginning of 2004, as a precaution against potential shortfalls in the Annual Programme Fund, programme budgets were capped at 95 per cent and non-staff administrative costs budgets were at 90 per cent. These measures required re-prioritization at both the field and headquarters levels to identify activities for potential non-implementation amounting to \$36 million.

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

7. The fluctuations of the United States dollar during the year placed additional pressure on current and projected expenditures to year's-end. The mid-year review of total operations in 2004 reconfirmed the projected funding shortfall and necessitated further budgetary revisions to ensure that expenditure for 2004 remained within total projected funds available. These circumstances required close management of expenditures in relation to total funds available.

Figure 1

Combined figures for the Annual and Supplementary Programme Funds

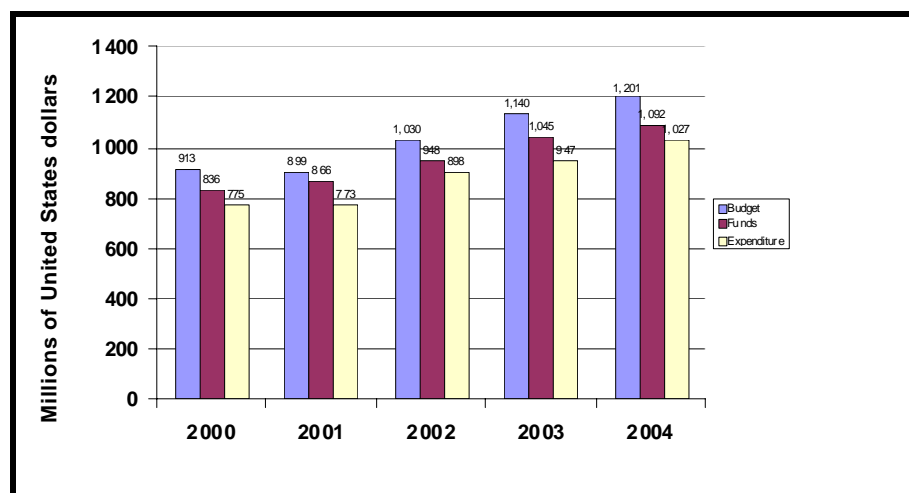


Figure 2

Comparative figures for the Annual Programme Fund

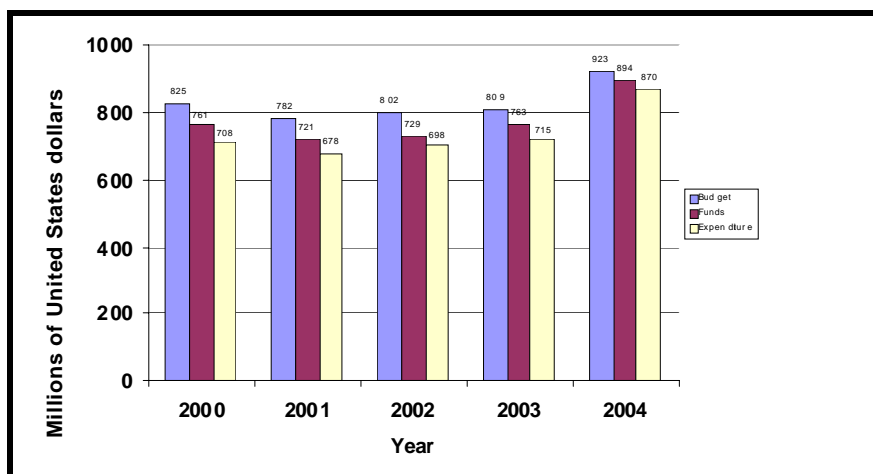
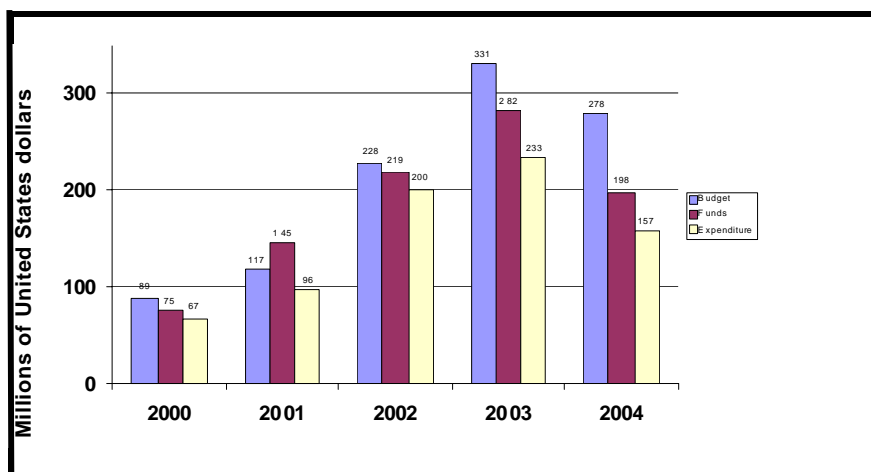


Figure 3
Comparative figures for the Supplementary Programme Fund



C. Income

Voluntary contributions — Annual Programme and Supplementary Programme Funds

8. In 2004, against a revised total budget of \$1,200.9 million (excluding the United Nations regular budget and Junior Professional Officers programme), voluntary contributions reached \$952.2 million, compared with \$920.8 million in 2003, representing an increase of \$31.4 million, or 3.4 per cent, from 2003.

Voluntary contributions — Annual Programme Fund

9. In 2004, against an annual programme budget of \$922.9 million, voluntary contributions for the Annual Programme Fund, including Operational Reserve Category II, were \$793.9 million (86 per cent) compared with \$652.6 million (81 per cent) and \$621.9 million (78 per cent) in 2003 and 2002, respectively. This significant increase of \$141.3 million, or 22 per cent, from 2003 in the annual programme budget is attributable principally to the mainstreaming of the supplementary programme for Afghanistan and to the increase in contributions to the Annual Programme Fund.

10. Additional income was derived from miscellaneous sources, such as currency exchange adjustments, interest income, inter-fund transfers and other adjustments.

Miscellaneous income — currency exchange adjustments

11. In 2004, currency exchange adjustments under the annual programme budget resulted in a gain of \$6.9 million, compared with \$41.5 million in 2003 and \$32.2 million in 2002. The gain of \$6.9 million consists of a net realized gain of \$6.2 million from contributions, a net unrealized loss of \$4.5 million from the revaluation of cash, contributions receivable, accounts receivable and accounts payable during and at the end of the year, and a realized gain of \$5.2 million from

transactions that were settled during the year in accordance with the operational rates of exchange in effect at the date of the transaction.

12. The significant decrease in gains from currency exchange adjustments in 2004 compared with 2003 is attributable principally to the fact that the United States dollar was stable for the first 10 months of 2004. In fact, while the dollar depreciated during the last half of 2003, resulting in huge exchange gains in 2003, during the first five months of 2004, the dollar appreciated by 3 per cent against the euro and other major currencies. In the last two months of the year, the dollar experienced a sharp depreciation of 10 per cent, contributing to the overall moderate foreign currency exchange impact for the year.

13. Approximately 50 per cent of the organization's voluntary contributions are in United States dollars, 30 per cent in euros and the remaining 20 per cent in other major currencies. Conscious of the volatility of the currency exchange markets and the significant risk that unanticipated exchange rate changes have on operations, management will continue to assess and manage the risks posed by volatile currency fluctuations.

Miscellaneous income — interest income

14. The organization earns interest income primarily from the cash and term deposit balances it maintains throughout the year. In 2004, interest income was \$1.8 million, compared with \$2.5 million in 2003, representing a decrease of \$0.7 million. This decrease reflected the continuous cutting of short-term interest rates by central banks worldwide; the rates dropped to a 45-year low.

Voluntary contributions — Supplementary Programme Fund

15. In 2004, against the total budget of \$278 million, voluntary contributions for the supplementary programme budget were \$158.3 million (57 per cent), compared with \$268.2 million (81 per cent) in 2003 and \$185.2 million (81 per cent) in 2002, representing a decrease of \$109.9 million, or 41 per cent from 2003. Voluntary contributions for the supplementary programme budget dropped to 17 per cent of total voluntary contributions for the combined annual programme and supplementary programme budgets in 2004, compared with 29 per cent and 23 per cent in 2003 and 2002, respectively.

16. The significant decrease in the supplementary programme funding for the 2004 budget compared with 2003 is attributable principally to a lower supplementary programme budget in 2004 — as there were fewer situations requiring the creation of a supplementary programme in 2004 — and the mainstreaming of the Afghanistan operation into the Annual Programme Fund (see figure 3).

D. Expenditures

17. In 2004, total expenditures for programmed activities under the unified budget (excluding the United Nations regular budget and Junior Professional Officers programme) amounted to \$1,026.5, compared with \$947.4 million in 2003, representing an increase of \$79.1 million, or 8 per cent (see figure 1). The combined expenditures of the Annual and Supplementary Programme Funds were 94 per cent of total funds available in 2004, compared with 91 per cent in 2003.

Expenditures — Annual Programme Fund

18. In 2004, expenditures under the Annual Programme Fund were \$869.7 million, compared with \$714.8 million in 2003, representing an increase of \$154.9 million, or 22 per cent. Total 2004 expenditures were 97 per cent of total funds available for the Annual Programme Fund. Close management was required to ensure that expenditures remained within total funds available.

Expenditures — Supplementary Programme Fund

19. In 2004, expenditures for the Supplementary Programme Fund were \$156.8 million, compared with \$232.6 million in 2003, representing a decrease of \$75.8 million, or 32 per cent. Total 2004 expenditures were 79 per cent of total funds available for the Supplementary Programme Fund. The significant decrease in the supplementary programme expenditures was due primarily to the mainstreaming of the Afghanistan operation into the Annual Programme Fund.

Cost structure of the unified budget — breakdown

20. The cost structure of the unified budget (in terms of relative shares of management and administration, programme support and programmes) has remained stable over the past five years. The share of management and administration has remained low.

Table 1

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

	2000	2001	2002	2003	2004
Management and administration	5%	4%	4%	5%	5%
Programme support	23%	24%	22%	23%	24%
Programmes	72%	72%	74%	72%	71%

Implementing-partner expenditures

21. In 2004, UNHCR disbursed \$329 million, or 32 per cent of programme expenditures, through implementing partners. This compares with \$304.6 million, or 32 per cent, in 2003 and \$294.8 million, or 33 per cent, in 2002. The relative share of programme funds disbursed through implementing partners has remained stable.

E. Balance-sheet items

Reserves and fund balances

22. The total reserves and fund balances of the organization for 2004 amounted to \$141.7 million, comprising \$50 million for the Working Capital and Guarantee Fund, \$24.3 million for the Annual Programme Fund (all earmarked), \$40.7 million for the Supplementary Programme Fund (all earmarked), \$8.5 million for Junior Professional Officers and \$18.2 million for the Medical Insurance Plan.

23. The total reserves and fund balances of the organization for 2003 amounted to \$171 million, comprising \$50 million for the Working Capital and Guarantee Fund, \$48.5 million for the Annual Programme Fund (of which \$19.7 million was earmarked and the entire unearmarked balance of \$28.8 million was attributable to currency exchange gains), \$49.5 million for the Supplementary Programme Fund (all earmarked), \$7.2 million for Junior Professional Officers and \$15.8 million for the Medical Insurance Plan.

24. The decrease in reserves and fund balances to \$141.7 million at the end of 2004, compared with \$171 million at the end of 2003, was attributable principally to the one-off currency exchange gain of \$41 million in 2003. Reserves and fund balances available for programme activities amounted to \$115 million (reserves and fund balances for the Working Capital and Guarantee Fund and the Annual and Supplementary Programme Funds). This represents barely six weeks of expenditure for the organization and reflects the delicate balance between operational needs and availability of funds.

Cash balances

25. At the end of 2004, total cash resources had decreased to \$147.2 million, from \$191.7 million in 2003, compared with \$138.7 million in 2002.

Unfunded liabilities

26. In 2004, the liabilities for after-service health insurance, accrued leave and termination benefits were \$336 million, compared with \$290 million in 2003 and \$263 million in 2002. These increasing liabilities are unfunded. In order to assess possible options for funding them, the organization is awaiting a report from the United Nations Secretariat, due to be submitted to the General Assembly during the year, on possible measures for funding these liabilities over time. UNHCR has also been discussing the matter with other United Nations organizations that have unfunded liabilities with a view to formulating a comprehensive approach to this issue.

27. For voluntarily funded organizations such as UNHCR, unfunded post-retirement benefits could mean enormous termination costs, with the ensuing risk of serious financial jeopardy; this issue thus requires immediate attention.

Unliquidated obligations

28. Owing to better planning and close monitoring, the percentage of unliquidated obligations in relation to total programmed activities has remained relatively stable, despite a considerable increase in activities. At the end of the year in 2004, unliquidated obligations were \$91.5 million, or 8.7 per cent of total programmed activity, compared with \$85.3 million, or 9 per cent, in 2003 and \$78.5 million, or 8.6 per cent, in 2002.

Cancellation of prior-years obligations

29. Cancellations of prior-years obligations amounted to \$17.5 million or 20 per cent of prior-years unliquidated obligations in 2004, compared with \$18 million or 23 per cent, in 2003 and \$13.1 million, or 17 per cent, in 2002. The increase in 2003 was due primarily to the significant increase in the supplementary programme

budget. Management continues to pay close attention to the amounts recorded as unliquidated obligations throughout the year.

F. Other items of interest

Management Systems Renewal Project

30. With a view to finding efficiencies in the use of the organization's resources by improving processes, reporting and accountability to UNHCR stakeholders, on 5 January 2004 a new online enterprise resource planning system (Management Systems Renewal Project — PeopleSoft) comprising finance and supply-chain modules went live at headquarters. This integration of information systems is a major step towards the availability of online real-time financial and related management information. Particularly important is the ability to report actual expenditures on a monthly basis — a proxy for programme implementation rate. The system will be rolled out to field offices through the 2005-2007 period, and payroll, budget, and travel and expenses modules will also be developed and implemented, in order to enhance efficiency and financial management capacity.

Governance structures, principles and accountability

31. In line with General Assembly resolution 57/278, UNHCR has undertaken two major studies pertaining to governance structures, principles and accountability.

32. In August 2004, the Joint Inspection Unit issued a report entitled "Review of Management and Administration in the Office of the United Nations High Commissioner for Refugees". The report was considered by the Office's Executive Committee in October 2004, and, prior to its submission to the General Assembly in 2005, progress has already been made on the recommendations referred to the Standing Committee for consideration.

33. In mid-2004, following recommendations of the Executive Committee and the external auditors, the High Commissioner initiated a headquarters process review. The Executive Committee requested UNHCR to commission and report on a full independent review of its senior management structure that encompasses the issues raised by the Advisory Committee on Administrative and Budgetary Questions and the Standing Committee and any relevant results of the headquarters process review. A Geneva-based consultancy, MANNET, was subsequently contracted to carry out an independent study. The consultant's report was reviewed at an informal consultative meeting of the Standing Committee on 8 February 2005.

Financial highlights — five year summary

(Millions of United States dollars)

As at and for the year ended 31 December

	2000				2001				2002				2003				2004			
	Annual programme	Supple- mentary programme	Other funds**	Total	Annual programme	Supple- mentary programme	Other funds**	Total	Annual programme	Supple- mentary programme	Other funds**	Total	Annual programme	Supple- mentary programme	Other funds**	Total	Annual programme	Supple- mentary programme	Other funds**	Total
Budget	824.7	88.6	27.0	940.3	782.1	117.1	26.2	925.4	801.7	228.1	27.1	1,056.9	809.1	330.6	36.6	1,176.3	922.9	278.0	37.9	1,238.8
Total funds available	761.1	74.5	96.3	931.9	721.3	144.7	85.9	951.9	729.2	218.5	101.5	1,049.2	763.3	282.1	111.2	1,156.6	894.0	197.5	115.5	1,207.0
Income - voluntary contributions	640.2	57.9	27.0	725.1	634.7	135.3	29.6	799.6	621.9	185.2	29.7	836.8	652.6	268.2	36.2	957.0	793.9	158.3	37.8	990.0
Interest & miscellaneous income	5.0	-	8.1	13.1	2.2	-	7.2	9.4	4.0	-	6.2	10.2	5.0	-	5.9	10.9	4.4	-	5.7	10.1
Currency exchange adjustment	(8.0)	-	-	(8.0)	(14.0)	-	-	(14.0)	31.6	0.6	-	32.2	39.9	1.6	-	41.5	6.9	-	-	6.9
Transfers and adjustments	48.6	4.7	3.3	56.6	44.8	2.1	(18.4)	28.5	28.0	(16.2)	9.3	21.1	34.7	(6.1)	(1.2)	27.4	40.3	(10.3)	(1.0)	29.0
Beginning fund balance	75.3	11.9	57.9	145.1	53.6	7.3	67.5	128.4	43.7	48.9	56.3	148.9	31.1	18.4	70.3	119.8	48.5	49.5	73.0	171.0
Total expenditures	707.5	67.2	28.8	803.5	677.6	95.8	29.6	803.0	698.1	200.1	31.2	929.4	714.8	232.6	38.2	985.6	869.7	156.8	38.8	1,065.3
Management & administration	35.0	-	19.7	54.7	34.8	-	20.4	55.2	36.4	-	21.0	57.4	43.1	-	28.2	71.3	47.9	-	27.7	75.6
Programme support	171.0	7.4	-	178.4	181.8	6.2	-	188.0	186.5	12.2	-	198.7	199.3	18.9	-	218.2	229.8	19.4	-	249.2
Programme	501.5	59.8	9.1	570.4	461.0	89.6	9.2	559.8	475.2	187.9	10.2	673.3	472.4	213.7	10.0	696.1	592.0	137.4	11.1	740.5
Reserves and fund balance	53.6	7.3	67.5	128.4	43.7	48.9	56.3	148.9	31.1	18.4	70.3	119.8	48.5	49.5	73.0	171.0	24.3	40.7	76.7	141.7
Loan from working capital	-	-	-	-	12.0	-	-	12.0	-	-	-	-	-	-	-	-	-	-	1.3	1.3
Cash and term deposits	44.8	13.7	65.2	123.7	31.0	54.8	54.7	140.5	41.5	28.3	68.9	138.7	62.5	57.0	72.2	191.7	41.4	31.6	74.2	147.2
Unliquidated obligation	51.2	15.0	0.2	66.4	50.6	23.4	0.2	74.2	49.3	29.0	0.2	78.5	50.9	34.2	0.2	85.3	69.3	22.2	-	91.5
Cancellation of previous years	45.5	3.7	0.3	49.5	17.7	2.2	0.1	20.0	11.4	1.5	0.2	13.1	11.4	6.4	0.2	18.0	10.8	6.7	-	17.5

** Includes the Working Capital and Guarantee Fund, Medical Insurance Plan and the Junior Professional Officer scheme. Restated to include the United Nations Regular Budget Fund.

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the Office of the United Nations High Commissioner for Refugees (UNHCR) for the period from 1 January to 31 December 2004. The Board has also reviewed the operations of the voluntary funds administered by the High Commissioner at the headquarters of UNHCR at Geneva, at its New York Office and at five field offices.

The Board's main findings are as follows:

- (a) Expenditures increased by 8 per cent, to \$1,065 million, which exceeded the increase in income and led to a deficit of \$58 million; accordingly, the assets-to-liabilities ratio decreased from 2.4 at the end of 2003 to 2.1 at the end of 2004, with assets of \$264 million and short-term liabilities of \$123 million;
- (b) The reserve and fund balance at year's end has remained at best stable since 2002 in real terms, at \$142.4 million, taking into account inflation and the fall of the United States dollar;
- (c) UNHCR could not obtain confirmation of \$4.5 million spent on its behalf by the United Nations Development Programme (UNDP), due to deficiencies in the Atlas system, the new enterprise resource planning system of UNDP;
- (d) There was no proper segregation of financial duties in several instances for the posting of cash-related transactions;
- (e) The amounts in previous-year subprojects covered by audit certificates decreased from 77 per cent in mid-June 2004 to 58 per cent in mid-June 2005;
- (f) UNHCR failed to seek reimbursement to cover the cost of processing payments made for the United Nations Compensation Commission;
- (g) UNHCR had not completely phased out the use of "project staff" by the deadline set in 2001 for it to do so;
- (h) The consistency and quality of public protection and resettlement activities and information could be further enhanced;
- (i) Results-based management and multi-year planning could be improved, with regard to the definition of indicators of achievement and the evaluation process;
- (j) In the management of field offices and of the New York Office a number of improvements were called for in the areas of delegation of authority, asset management and planning.

The Board made recommendations to improve financial management and reporting and programme management in respect of the above findings, and of a number of less significant issues. UNHCR has actively responded to most recommendations, although some have not yet been implemented. By June 2005, the Administration planned to implement a number of appropriate remedies.

A list of the Board's main recommendations is provided in paragraph 12 of the present chapter.

A. Introduction

1. The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2004, in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 2004 had been incurred for the purposes approved by the Executive Committee; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the voluntary funds administered by the High Commissioner for Refugees presented fairly the financial position as at 31 December 2004, and the results of operations for the period then ended. 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 under United Nations financial regulation 7.5 and article 11.4 of the Financial Rules for voluntary funds administered by the High Commissioner for Refugees, principally on the management of international protection and results-based management. The audit was carried out at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) at Geneva and at its offices in Angola, Eritrea, Ethiopia, Namibia, the Russian Federation and the United States of America (New York) for the same period.

4. The General Assembly also requested the Board to follow up on previous recommendations and to report to it accordingly. These matters are addressed in paragraphs 8 to 11 below.

5. The Board continued its practice of reporting the results of specific audits through management letters containing audit findings and recommendations to the Administration. This practice allowed an ongoing dialogue with the Administration.

6. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

7. A summary of the Board's main recommendations is contained in paragraph 12 below. Its detailed findings are discussed in paragraphs 14 to 276.

1. Previous recommendations not fully implemented

Year ended 31 December 2002 (A/57/5/Add.5) and previous years

8. UNHCR had yet to implement a recommendation dating back to 1996 on non-expendable property.

9. For the year ended 31 December 2002, 9 of the 34 recommendations were still under implementation as at March 2005, and of these 9, three were reiterated in the 2003 report. Five of these 9 recommendations related to the implementation of the human resources data-processing module or involved the United Nations Secretariat. The comments of the Board have been summarized in annex II to the present chapter.

Year ended 31 December 2003 (A/58/5/Add.5)

10. For the year ended 31 December 2003, of a total of 43 recommendations, 14 (32 per cent) had been implemented by May 2005, 27 (63 per cent) were under implementation and 2 (5 per cent) remained unimplemented. The comments of the Board have been summarized in annex I to the present chapter.

11. The Board has reiterated previous recommendations that have not yet been fully implemented (see paras. 20, 93 and 251). The Board invites the Administration to assign specific responsibility and establish an achievable time frame to implement them, as requested by the General Assembly in paragraph 8 of its resolution 59/264.

2. Main recommendations

12. **The Board's main recommendations are that UNHCR:**

- (a) **Fund end-of-service and post-retirement benefit liabilities (para. 53);**
- (b) **Adopt written guidelines for posting expenditures funded under the contribution from the United Nations regular budget (para. 58);**
- (c) **Update its memorandum of understanding with the United Nations Development Programme (UNDP) in order to manage the procedure for the payment of advances (para. 69);**
- (d) **Review the accounting for advances to UNDP (para. 71);**
- (e) **Segregate funds received from the Iraq Trust Fund, and maintain as soon as possible a separate ledger (para. 87);**
- (f) **Implement a full segregation of duties on investment and cash-management decisions (para. 89);**
- (g) **Continue to improve its assets management and annual inventory checks (para. 102);**
- (h) **Review the matter of project personnel arrangements and issue an instruction to ensure the compliance of the deployment schemes (para. 129);**
- (i) **Contact other United Nations publication services, to benchmark against their experience and solutions in the marketing and distribution of publications (para. 170);**

- (j) **Streamline the relations between headquarters and protection field operations (para. 178);**
- (k) **Review its succession planning for highly specialized legal positions (para. 180);**
- (l) **Establish a roster of potential legal and protection policy consultants (para. 182);**
- (m) **Consider the publication of a consolidated report on protection (para. 188);**
- (n) **Review resettlement resources or objectives, with a view to aligning available means and operational needs (para. 191);**
- (o) **Implement the June 2004 resettlement anti-fraud plan of action (para. 197);**
- (p) **Harmonize definitions and terms used for results-based management within its organization, in line with United Nations system practices (para. 214);**
- (q) **Include in its work plans specific, measurable, achievable, relevant and time-bound objectives and indicators (para. 235);**
- (r) **Improve staff awareness regarding information and communication technology anti-fraud policies (para. 247);**
- (s) **Review the compliance of field office management with instructions (paras. 253, 255, 257, 259, 261 and 265);**
- (t) **Review annually the New York Office's activities, outputs and plans (para. 273).**

13. The Board's other recommendations appear in paragraphs 35, 38, 58, 74, 77, 79, 81, 83, 91, 97, 122, 139, 147, 150, 156, 163, 166, 168, 172, 175, 178, 182, 186, 188, 195, 201, 203, 208, 211, 216, 224, 238, 242, 245, 249 and 268.

B. Special requests from the General Assembly and the Advisory Committee on Administrative and Budgetary Questions

Biennial cycle

14. The Advisory Committee on Administrative and Budgetary Questions has concurred again (see A/AC.96/992/Add.2) with the past recommendation of the General Assembly, reiterated by the Joint Inspection Unit, that UNHCR modify its programme budget and external audit cycles from annual to biennial, in alignment with the United Nations regular budget (see JIU/REP/2004/4, recommendation 3, to which UNHCR agreed in its report of 14 February 2005). By June 2005, UNHCR was actively following up on this matter with the Member States.

Regular budget

15. In its resolution 58/153 of 22 December 2003, the General Assembly recalled paragraph 20 of the statute of the Office of the High Commissioner ("The Office of the High Commissioner shall be financed under the budget of the United Nations") and called for its application. In 2003, the United Nations regular budget met

39.5 per cent of management and administration costs and 13 per cent of programme support costs. The management and administration costs cover the organizational units whose primary function is the maintenance of the identity, direction, welfare and security of UNHCR staff, including the units that carry out the functions of executive direction, organizational policy and evaluation, external relations, information and administration. In 2004, there was a reversal in the effort, due to an increase in UNHCR programme expenditures, with the figures dropping respectively, from 39.5 to 37 per cent and from 13 per cent to 8 per cent (as per note 5 to the financial statements). UNHCR agreed with the Secretariat that the gradual increase should continue until paragraph 20 of the statute is fully implemented.

Governance

16. The Board noted in its previous report that the General Assembly, in paragraph 6 of its resolution 57/278 A of 20 December 2002,¹ had requested the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations system. UNHCR indicated that the disclosure of governance structures, principles and accountability in the financial statements is a United Nations system-wide issue, which has been referred to the Task Force on Accounting Standards by the High-Level Committee on Management of the United Nations System Chief Executives Board for Coordination for consideration, with a view to providing guidance to all United Nations agencies. It awaits the inter-agency conclusions and, in the interim, has for the first time mentioned in the financial report (chap. I of the present document) that it has undertaken to review governance issues. It has done so through two reports.

17. In August 2004, the Joint Inspection Unit issued a report entitled "Review of management and administration in the Office of the United Nations High Commissioner for Refugees". The Joint Inspection Unit was to present the report to the General Assembly in the fall of 2005.

18. In mid-2004, following recommendations of the Executive Committee and of the Board of Auditors, the High Commissioner initiated a headquarters process review. The Executive Committee requested a report on the full, independent review of the senior management structure, encompassing the issues (management oversight, the position of Assistant High Commissioner, protection as a core mandate of UNHCR) raised by the Advisory Committee on Administrative and Budgetary Questions and the Standing Committee and any relevant results of the headquarters process review. A Geneva-based consultancy firm was subsequently contracted to carry out an independent study; the report was reviewed by the Standing Committee on 8 February 2005.

19. The Board is pleased to take note of the UNHCR and inter-agency approaches towards responding to the above-mentioned requests of the General Assembly on governance and commends UNHCR for mentioning the issue in its financial report. However, the Board's recommendation to provide detailed disclosure remains to be implemented.

¹ The General Assembly reiterated its request in its resolution 59/264 of 23 December 2004.

20. **The Board reiterates its recommendation that UNHCR consider disclosing more items in its financial report in respect of good governance principles applied to oversight, performance reporting, social accounting issues, risk management, continuity and internal control issues.**

21. The Board considered that better disclosure would be a step towards taking a proactive approach to the review requested by the Assembly on governance structures, principles and accountability (see A/55/5/Add.5, chap. II, paras. 32-33).

22. UNHCR indicated that it might consider referencing the already available information related to corporate governance and that it would consider including in the financial statements those items that the United Nations community would deem relevant. It has not done so, however, in its 2004 financial statements, pending the conclusions of consultations such as those of the inter-agency Task Force on Accounting Standards.

23. The General Assembly requested in its resolution 55/220 A of 23 December 2000 that the Secretary-General and the executive heads of the funds and programmes of the United Nations continue to evaluate what financial information should be presented in the financial statements and schedules and what should be presented in annexes to the statements in accordance with the United Nations system accounting standards. UNHCR participates in the inter-agency Task Force, which continues to review accounting standards and the presentation of financial statements.

Human resources

24. The General Assembly, in its resolution 58/249 A of 23 December 2003, noted with concern the shortcomings identified by the Board of Auditors in the management of financial and human resources. The Assembly urged the High Commissioner to continue to implement the Board's recommendations and requested him to report regularly to the relevant governing bodies on progress made in that regard. Accordingly, the High Commissioner reported on the status of implementation of the recommendations to the 31st meeting of the Standing Committee in March 2005 and planned to continue to report regularly to both the Standing Committee and the Executive Committee.

Oversight Committee

25. In its report A/59/400, the Advisory Committee on Administrative and Budgetary Questions indicated that the administrations should continue to introduce and strengthen effective monitoring tools and to assign responsibility at the highest level of their management structure for implementation and follow-up of the Board's recommendations. Two issues within UNHCR relate to that recommendation: the Oversight Committee and internal audit ratings.

26. The UNHCR Oversight Committee was established in 1997 to assist the High Commissioner in overseeing the financial and operational management of the agency, to monitor the independence and effectiveness of the internal oversight functions and to ensure that oversight findings and recommendations were adequately addressed. The status of the implementation of external and internal audit recommendations was reported regularly to the Oversight Committee. UNHCR also provided quarterly updates on the status of implementation of the external audit

recommendations, which were distributed to the Executive Committee members. The Committee may review internal controls and compliance, and has done so for the latter.

27. The terms of reference of the Committee were revised in September 2004 to augment the Committee's composition, responsibilities and rules of procedure. It comprised the Deputy High Commissioner as chairperson, the Assistant High Commissioner, the Controller, the Directors of International Protection and of Human Resources Management and one external qualified professional, the recently retired Director of Administration of the United Nations Office at Geneva. Ex officio members included the UNHCR Inspector General and the Chief of the UNHCR Audit Service within the Office of Internal Oversight Services. The membership consisted almost exclusively of management, with no representative of the stakeholders, and only one independent external member. It therefore did not constitute an audit committee in line with best practices, although it was a commendable internal forum for audit follow-up.

28. UNHCR was of the view that the Committee constituted an internal audit committee similar to those of the Food and Agriculture Organization of the United Nations, the United Nations Educational, Scientific and Cultural Organization or the World Food Programme, in a context different from that of the private sector. UNHCR stated that compliance in the private sector concerns external laws and regulations, whereas in an international organization it concerns internal regulations and rules, which are part of the organization's internal controls.

29. In the past, the Oversight Committee had met quarterly. In 2004, only two meetings took place, which was attributed by management to the change in membership. The terms of reference do not provide any time limitation for its members' mandate. UNHCR indicated that this matter would be reconsidered.

30. Apart from the minutes of the meetings, the reporting process of the Committee was non-existent. UNHCR indicated that, starting in 2005, an annual report of the Oversight Committee to the Executive Committee would constitute an umbrella for the reports submitted for the individual oversight functions (internal audit, inspection, investigation).

31. It was concluded that the Oversight Committee played a useful role within the management structure, but did not constitute an independent audit committee that could operate parallel to it. **UNHCR planned to review at the end of 2005 the activities of the Oversight Committee to keep them in line with audit oversight arrangements at the United Nations Secretariat.**

Internal audit ratings

32. In its 2004 report to the General Assembly, the Office of Internal Oversight Services indicated that "Some 64 per cent of the audited operations for this period were rated as average, 21 per cent were above average or very good and 15 per cent were below average or deficient. OIOS is pleased to note that since 2001, the percentage of audited operations rated as average and above has steadily increased" (A/59/359, para. 79).

33. The Oversight Committee discussed for the first time in May 2005 the audit reports with an audit rating of below average or seriously deficient. It decided to make this a standing agenda item for future meetings. UNHCR planned to invite a

representative of the Board of Auditors to attend the review of external audit reports.

34. The internal audit reports are a significant tool for making improvements in, among other areas, accountability and governance. The reports on UNHCR field offices have over the years mentioned a significant percentage of performance as below average, with negative findings echoing those of the Board. UNHCR has documented no consistent follow-up to eliminate the repetition of such negative findings.

35. UNHCR agreed with the Board's recommendation to follow up on audit reports with below-average ratings.

36. Several United Nations internal audit services have introduced such ratings to provide an overview of their reports. The wording used by the UNHCR internal auditor, the Office of Internal Oversight Services, did not allow for immediate comparison with that of other organizations such as the United Nations Children's Fund or UNDP. Table 1 shows the ratings used by their respective audit services.

Table 1
Internal audit ratings

<i>Office of the United Nations High Commissioner for Refugees (Office of Internal Oversight Services)</i>	<i>United Nations Development Programme</i>	<i>United Nations Children's Fund</i>
Very good	Satisfactory	Exemplary
Above average	Partially satisfactory	Satisfactory
Average		
Below average	Deficient	Unsatisfactory
Seriously deficient		

37. The conclusions may therefore be different on equivalent management practices in different United Nations offices. The differences in missions and in structure do not warrant different rating schedules. UNHCR — as well as United Nations-wide — senior management therefore did not have an appropriate benchmarking tool to help identify weaknesses that could be remedied by resorting to lessons learned in other entities.

38. UNHCR agreed with the Board's recommendation to invite the Office of Internal Oversight Services to liaise with other United Nations audit services so as to harmonize internal audit ratings, in order to allow comparability among organizations.

C. Financial issues

1. Financial overview

39. Table 2 provides the figures of the statement on income and expenditure and changes in reserves and fund balances over the past five years. The expenditures

increased to \$1,065 million in 2004, including those funded by a contribution from the United Nations regular budget (8 per cent increase), while resources stagnated at \$1,007 million (0 per cent variance) when the regular budget resources are included for 2003 (as they are for 2004).

40. UNHCR explained that during the conversion of 2003 financial data from the former data-processing system — the Financial Management Information System (FMIS) — to the new Management Systems Renewal Project (MSRP), it had improved the grouping of accounts, and provided note 2 (p) to the financial statements, which allows for proper, multi-annual comparison.

Table 2

Statement of income and expenditure and changes in reserves and fund balances for 2000-2004

	2000	2001	2002	2003 ^b	2004	2004/03 variance (percentage)
	(millions of United States dollars)					
Total income	710	775	858	1 006.4	1 007	0
Total expenditure (on an accrual basis)	784	783	908	985.2	1 065	8
Excess (shortfall) of income over expenditure	(74)	(8)	(50)	21.2	(58)	(374)
Prior-year adjustments ^a	57	29	21	30	28.7	(2)
Reserve and fund balances, end of year	128	149	120	171	141.7	(17)

^a Includes adjustments to prior-year contributions and expenditure and cancellations of prior-year obligations.

^b As UNHCR explained in note 3 to the financial statements, in statement 1, the column “2003 restated” does not include the regular-budget contribution, while the column “2004” does include it. The 2003 figures include the regular-budget contribution for proper comparison between the two years. The columns for 2000-2002 do not include it.

Table 3

Persons of concern

	2000	2001	2002	2003	2004	2004/03 variance (percentage)
Number of persons of concern at beginning of year (millions)	20.6	21.8	19.8	20.6	17.1	(17)
Expenditure/person of concern (United States dollars)	38.1	35.9	45.9	47.8	62.3	30.3

41. With a deficit of \$58 million,² the financial situation of UNHCR has deteriorated again. Reserves at year's end decreased to \$142 million, back to their level of 2001. UNHCR explained that it focused on the total funds available for programming, which includes carry-overs from the previous year, in addition to income or new contributions, and that unlike many United Nations agencies, which

² As noted in para. 65 below, the deficit may have actually been higher by up to \$4.7 million.

have to return any budgetary surpluses to Member States (donors), UNHCR could retain any surpluses as carry-overs into the next financial period. Together with the cancellation of prior-year obligations and interest income, the total funds available for programming amounted to some \$100 million every year, about 10 per cent of the total resources available. UNHCR therefore developed a set of financial management tools and practices, such as the continuous monitoring of funds available and timely adjustment of expenditures based on the projected levels of funds available.

42. The assets-to-liabilities ratio was down from 2.4 at the end of 2003 to 2.1 at the end of 2004, with assets of \$264 million and short-term liabilities of \$123 million. Other key financial indicators had slightly deteriorated.

Table 4
Ratios of key financial indicators

	2002	2003	2004
Contributions outstanding/assets ^a	0.29	0.25	0.31
Cash and term deposits/assets ^b	0.61	0.66	0.56
Cash and term deposits/liabilities ^c	1.31	1.58	1.19
Unliquidated obligations/liabilities ^d	0.74	0.71	0.75

^a A low indicator depicts a healthy financial position.

^b A high indicator depicts a healthy financial position.

^c A low indicator is a reflection that insufficient cash is available to settle debts.

^d A low indicator is a positive reflection that obligations are being liquidated.

43. Three main factors determine the level of carry-over: (a) the programme implementation rate, which is under some control of UNHCR through the quarterly obligation and spending authority, (b) the net exchange gains or losses, which could not be projected in a reliable fashion, and (c) the level of earmarked contributions to the annual budget that cannot be used for other purposes.

44. UNHCR explained that it could increase the level of funds available or reserve/fund balances by reducing budgetary allocations for the programmes, i.e., by reducing the levels of assistance to refugees, as was done repeatedly in the late 1990s and early in the next decade, but that it strives to balance the operational needs — of refugees — and the need to have sufficient reserves for subsequent financial periods.

45. This perspective (funds available) is different from the perspective of income and expenditure based on accrual accounting. In the opinion of UNHCR and for the purpose of financial management, focusing solely on income and expenditures has some inherent limitations; a comprehensive view of income from all sources provides a more complete picture. For instance, items such as adjustments, transfers and the beginning fund balance have to be taken into consideration in the case of UNHCR. UNHCR underlined that the cumulative deficit from 2000 to 2004 amounted to \$160 million, but that, after prior-year adjustments, its reserves and fund balance at year's end had nominally increased from \$128 million to \$142.4 million. This reflected a decrease in real terms, due to inflation and the devaluation of the dollar.

46. In the light of the reduced level of carry-over from 2004, possible net exchange losses and lower-than-projected new contributions, and of the Board's concerns about the general financial position of the Office, UNHCR initiated preventive measures in June 2005. These include reduced budgetary allocations for the third and fourth quarters of 2005, scrutiny of discretionary expenditures and intensified efforts to obtain new contributions.

47. The number of persons of concern to UNHCR dropped from 20.6 million at the beginning of 2003 (a level similar to that of 2000) to 17.1 million in 2004 (an estimate not yet finalized as of May 2005), a 17 per cent decrease. But UNHCR noted that it assists only about 10 million refugees and internally displaced persons and that, when adjusted for exchange rates (weaker dollar) and inflation, UNHCR budgets have not increased in the last several years.

48. UNHCR also mentioned that the assumption that its costs will decrease proportionally to the caseload of assisted persons is, unfortunately, unsubstantiated. Different types of assistance do not have similar per capita costs. The expenditure increase would have to be looked at in terms of the overall shift in the type of assistance provided to better understand the trend. For instance, repatriation will reduce the refugee caseload but increase costs.

49. In this respect, UNHCR stated that it does not provide assistance to refugees by following the minimum internationally accepted standards. It has been trying to identify the gaps between the minimum standards and the actual levels of assistance through the application of standards and indicators in camp situations. The gaps would be significant. UNHCR stated that if the costs of assistance have increased to narrow the gaps between the standards and the actual levels, the increases in costs are fully justifiable.

Table 5
Evolution of expenditures by category

	2003	2004	
Object of expenditure	(millions of United States dollars)		Evolution (percentage)
Individual and family payments	40.6	60.0	47.8
Grants and lump-sum payment	18.1	23.8	31.5
Goods, supplies and materials	96.2	120.4	25.2
Services	247.6	305.0	23.2
Improvement to premises	1.8	2.2	22.2
Staff costs	308.7	375.6	21.7
General operating expenses	61.4	71.4	16.3
Quick-impact activities	8.7	9.4	8.0
Travel	22.2	23.8	7.2
Miscellaneous expenses	1.6	1.7	6.2
Bank charges	1.0	1.0	0
Seminars and workshops	0.7	0.7	0
Asset purchases	60.8	57.2	(5.9)
Joint United Nations activities	14.9	13.0	(12.8)
Unspecified	56.7	2.1	(96.3)
Implementing partner advances	16.3	(2.84) ^a	(117.2)
Doubtful receivables	0.0	0.06	not significant
Total	957.4	1 065.0	11.2

^a The negative balance results from the difference between payments of instalments to implementing partners in 2004 (\$220,644,090) and expenditures reported through the implementing partner recording system (\$223,431,576).

50. Staff costs increased, by 21.7 per cent (\$67 million), and so did grants in lump sum (31.5 per cent) and individual and family payments (47.8 per cent). UNHCR was of the opinion that a substantial part of the increases in staff costs is nominal, due to the weakening dollar, while another factor is the request of Member States to increase the presence of UNHCR staff (such as protection officers) in the field.

51. As the Board noted in prior years, the \$142 million in reserves could still not cover, and by far, the \$336 million in long-term liabilities for staff after-service liabilities (health insurance, accrued annual leave and termination benefits). Voluntarily funded organizations such as UNHCR are particularly vulnerable to the risk of a downturn in income, which could lead to significant expenditures in termination costs, while no funds are set aside to cover them. By the end of 2004, such liabilities amounted to more than twice the \$142 million in reserves. Management had discussed this matter with other United Nations agencies and was still awaiting the report of the United Nations Secretariat, a prospect already mentioned in the previous Board reports.

Table 6
Comparison of reserves and staff liabilities
(Millions of United States dollars)

		2002	2003	2004
Reserves	Not earmarked ^a	50	78	74
Liabilities	After-service health insurance	120	136	175
	Accrued annual leave	22	25	28
	Termination benefits	121	129	133
Total liabilities		263	290	336
Unfunded liabilities		213	212	262

^a Including earmarked reserves, the total reserves are \$70 million for 2002, \$93 million for 2003 and \$68 million for 2004.

52. The Board of Auditors has repeatedly reported this issue, with no result so far other than an improved actuarial computation. The increase in unfunded liabilities to \$262 million is alarming.

53. UNHCR agreed with the Board's recommendation that the United Nations Secretariat and UNHCR take steps without further delay to provide proper funding for end-of-service and post-retirement benefit liabilities and was to take such steps.

2. United Nations system accounting standards

54. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 2004 conformed to the United Nations system accounting standards. The review indicated that the financial statements were consistent with the standards.

3. Financial statement presentation and disclosure

Changes in reporting methods

55. The UNHCR practice until 2002 with regard to unliquidated obligations was to charge as expenditure the amounts authorized in "letters of instruction". These letters are internal spending authorizations for administrative and operational projects. At year's end, UNHCR reported as unliquidated obligations the difference between the amounts in the letters of instruction — i.e., the available budget — and disbursements, whether or not they represented actual commitments. As mentioned in note (q) to the financial statements, in 2004 UNHCR implemented the Board's recommendation to report actual disbursements and commitments as total expenditures and to disclose the change in a note to the financial statements.

United Nations regular budget

56. In 2004 UNHCR disclosed the United Nations regular-budget contribution in its financial statements, instead of in note 1, as in previous years. This had no impact on the financial result. The finance technical note on the accounting

treatment of United Nations regular-budget remittances and expenditures explains this (such finance technical notes are internal documents, whose existence is not mentioned in the Financial Rules or the Finance Manual).

57. There were still no written guidelines or rules for posting expenditures under the United Nations regular budget. Management provided a list of 220 staff posts (including the High Commissioner and Deputy High Commissioner posts) and related costs categorized as management administration at Headquarters funded under the regular budget.

58. UNHCR agreed with the Board's recommendation to adopt written guidelines for posting expenditures funded under the contribution from the United Nations regular budget.

4. Programme management and support costs

Operational and administrative expenditure

59. In paragraph 46 of its previous report,³ the Board recommended that UNHCR assess the adequacy of the level of its non-programme expenditures. Table 6 shows programme expenditure as broken down by UNHCR into programme support and administrative expenditure. In order to assess the share of administrative expenditure, the table includes the expenditure funded from the United Nations regular budget (line D), which relates to headquarters administrative expenditure. On the other hand, it excludes expenditures of the Medical Insurance Plan and of the Working Capital Fund. Tables 7 and 8 show that the relative shares of these expenditure categories have remained stable over recent years, with no reduction in the share of non-programme expenditures. UNHCR agreed with the Board's recommendation to continue to monitor the adequacy of the level of its non-programme expenditures, but did not set a target for reducing their share.

Table 7
Expenditures

Series	Type of assistance	2001	2002	2003	2004	2004/2001 variance (percentage)
		(millions of United States dollars)				
A	Programme expenditure	550.5	663.1	686	729.3	32
	Programme support	188.0	198.6	218.2	249.2	33
	Management and administration	34.8	43.6	43.1	48	38
B	Subtotal, programme support and management and administration	222.8	242.2	261.3	297.2	33
C	Expenditure funded by voluntary contributions	773.4	905.4	950.8	1 026.5	33
D	Regular budget expenditure (900-series costs)	20.4	21.0	28.2	27.7	36
E	Total expenditure (C+D)	793.8	926.4	979	1 054.2	33
E-A	Non-programme expenditure	243.3	263.3	293	324.9	34

³ Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5E (A/59/5/Add.5), chap. II.

Table 8
Expenditure ratios

	2001	2002	2003	2004
Programme expenditure/total expenditure	69%	72%	70%	69%
Non-programme expenditure/total expenditure	31%	28%	30%	31%

Payments to the United Nations Development Programme

60. UNHCR signed a framework for operational cooperation with UNDP on 10 April 1997 and a memorandum of understanding with regard to UNDP cost recovery for services at the country and programme level on 22 May 2003. The memorandum of understanding was adopted before the implementation of the Enterprise Resource Planning software; it was not amended and did not deal with the amounts advanced from UNHCR to UNDP for payments in the field.

61. The accounting for advances made to UNDP and the recording of expenditure in UNHCR books has been done through successive steps. Upon request from UNDP, UNHCR pays advances to cover expenditures incurred by UNDP on its behalf (for United Nations Volunteers and various other field expenditures). The advance has been posted to a UNHCR-UNDP reconciliation account (debit) in MSRP by UNHCR headquarters.

62. UNHCR paid \$18 million to UNDP in 10 instalments for services rendered in the field in 2004. Funds were disbursed upon receipt of a replenishment request from UNDP (usually by e-mail). The amount of the advance paid was determined by previous expenditure patterns.

63. A 23 December 2003 e-mail message from UNDP had described this procedure to UNHCR and other partners, but UNHCR and UNDP did not amend their memorandum of understanding to reflect the change in procedure.

64. By June 2005, they were still only contemplating doing so, while only because of the Board's audit did they undertake at that time a clarification of their financial relationship.

65. As at 31 December 2004, the \$18 million mentioned above had been advanced by UNHCR to UNDP, while the amount verified and recorded by UNHCR amounted to only \$13,429,563. The remaining \$4,570,237 was reported as receivable from UNDP in the UNHCR financial statements for 2004. UNDP had provided a global "preliminary year-to-date expenditure file" on 27 January 2005 covering expenditure of approximately \$16,800,000. But by 27 June 2005, UNHCR was still waiting for the receipt from UNDP of the final global 2004 report, which would resolve the problems of reconciliation and enable UNHCR to record additional expenditures not previously recorded.

66. The 27 January 2005 report had contained errors, the most significant being salary and payroll charges billed but not pertaining to UNHCR for what was at first assumed to be \$2 million, then determined to be \$1.8 million, that should have been billed to another fund. UNDP explained that, as in the past, a final report would be provided after a later, initially unspecified closure date, and that the long-standing practice of issuing preliminary reports and then a final year-end report had remained

unchanged; that agencies had always booked entries to their current year on the basis of the preliminary reports; and that any adjustments reported in the final report had always been recorded by agencies in the subsequent year. One could expect such adjustments to be completed within the first quarter of the year following the expenditures and billing.

67. In addition, by June 2005, UNDP had also recorded another \$1.5 million of field encumbrances as at 31 December 2004 for future billing to UNHCR, but was still in the process of compiling a detailed report for examination by UNHCR. UNDP stated that it did not expect this problem to recur.

68. The conclusion is that, due partly to teething problems in the Atlas data-processing system introduced by UNDP in January 2004, by June 2005 UNHCR still did not have a final figure on its UNDP-processed expenditures for 2004, with gross deviations amounting to \$2 million and a net understatement of at least \$130,000.

69. UNHCR agreed with the Board's recommendation to revise the memorandum of understanding with UNDP, including on reporting, reconciliation and settlement of disputes.

70. The method used by UNHCR to account for such advances to UNDP for third parties was not consistent. UNHCR explained that advances to UNDP could not be recorded in 2004 in the same way as advances to implementing partners because the services delivered by implementing partners are under the umbrella of specific projects at the country and programme levels. No specific project, agreement or subagreement was signed at the local level with UNDP, and the system changes implemented by UNDP for "go-live" in January 2004 were not subject to negotiation at the UNHCR level. Furthermore, some of the complexities encountered by UNDP with the Atlas system in 2004 might have been unexpected or underestimated. When presenting its new system to the United Nations Finance and Budget Network, UNDP had assured all sister agencies that the advantages well outweighed the initial difficulties and that the inaccuracies contained in service clearing accounts and delays in the final, global service clearing account report should not affect the accounts closure and certification by auditors.

71. The Board recommends that UNHCR review the accounting for advances to UNDP.

5. Contributions

72. Voluntary contributions from Member States and other donors were recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments were fully recognized as income at the time of acceptance of the pledge.

Contributions in cash

73. The contributions under the heading "Additional humanitarian assistance to facilitate the return and reintegration of Burundian refugees" were posted either in the Burundi or in the Great Lakes/Central African region cost centres without any specification to that effect by the donors. The same shortcoming was found for the funds collected for Liberia, which were split between two cost centres, West Africa overall and Liberia. These cases underline an inherent risk in the fund allocation

process. UNHCR acknowledged inconsistencies in the recording at country and subregional cost centres.

74. UNHCR agreed with the Board's recommendation to eliminate inconsistencies in the recording of contributions.

Extrabudgetary contributions

75. Contributions in kind were 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. They were recorded in the accounts, at fair market value, when the goods or services were received. Extrabudgetary contributions in kind were those for which UNHCR had not made a budgetary provision. These were offers of additional materials or services that were considered by UNHCR to be complementary to programmed activities and in line with its mandate. Extrabudgetary contributions in kind were not recorded in the accounts but are listed in the appendix to the financial statements, broken down by donor.

76. According to International Accounting Standard 18, contributions in kind should be valued at fair market value, and the valuation method should be disclosed. If such a value cannot be established with adequate supporting documents, the contribution in kind must not be recorded as such.

77. The Board recommends that UNHCR support information in kind contributions and their valuation with adequate documents.

Outstanding contribution pledges

78. The registration and classification of documents backing outstanding contribution pledges were not consistent. Some contribution advice forms were not updated, and others were documented in handwritten notes or to be found elsewhere — for example, on manual spreadsheets created by staff members.

79. UNHCR agreed with the Board's recommendation to unify the documentation for tracking outstanding contribution pledges.

80. Redundant records appeared for transactions carried out by different users. Corrections could be launched by both the Treasury and the MSRP team. This led to erroneous recording of transactions, later corrected, including the erroneous use of gain and loss accounts in the contribution-received-in-advance process. UNHCR explained that the specific entries recorded by an MSRP team member arose from the year-end reconciliation process and were exceptionally authorized and performed due to technical constraints, with the explicit consent of the Treasury and Finance Sections. This open access nevertheless constitutes a risk in terms of segregation of duties.

81. UNHCR agreed with the Board's recommendation to establish clear authorizations to perform systems maintenance operations, and in a single unit.

Write-offs of outstanding contribution

82. Note 2 (f) to financial statements states that pledges due are written off after five years unless the donor has reconfirmed the commitment no more than 18 months before the end of the accounting period. Outstanding contributions of

\$176,817 dating back to 1999 should have been written off but were not. The outstanding pledges recorded in the assets were therefore overestimated. UNHCR has not established a provision for contributions outstanding after four years, while paragraph 32 of the United Nations system accounting standards allows for this (“Based on its policy the organization may make a provision for delays in the collection of the outstanding contributions”).

83. UNHCR agreed with the Board’s recommendation to write off outstanding contributions in compliance with its financial rules and to make appropriate provisions to that effect, and was to do so in 2005.

6. United Nations Development Group Iraq Trust Fund

84. UNHCR signed a memorandum of understanding with UNDP on 19 April 2004 on activities funded by the new United Nations Development Group (UNDG) Iraq Trust Fund. According to paragraph 6 of the memorandum of understanding, each participating organization would establish a separate ledger account under its financial regulations and rules for the receipt and administration of the funds disbursed to it by the administrative agent (UNDP) from the UNDG Iraq Trust Fund account. While such a matter would call for the utmost caution, UNHCR did not establish from the outset a separate ledger account. Funds received under the Iraq Trust Fund are commingled with funds received from other donors and posted to project 04/SB/Iraq/RP/332. The commingled total amounted to \$15 million, including \$7 million in income received from the Iraq Trust Fund.

85. Despite the lack of a separate ledger, UNHCR has produced Iraq Trust Fund financial statements. The income of \$7 million was consistent with the amount received from UNDP. Total expenditures amounted to \$5 million, including \$4.7 million for programme costs and \$0.3 million for indirect support costs. UNHCR spent \$0.3 million directly; the remainder was spent by 11 implementing partners, through subagreements that were not limited to Iraq Trust Fund funds. In the absence of segregation of Iraq Trust Fund funds, the production of these financial statements required a cumbersome manual selection of expenditures. This manual procedure presented a risk of errors.

86. UNHCR decided in March 2005 to produce a special ledger when rolling out MSRP to the UNHCR offices concerned. Pending that roll-out, UNHCR has created a separate FMIS project covering exclusively the funds of the UNDG Iraq Trust Fund operation.

87. The Board recommends that UNHCR separate funds received from the Iraq Trust Fund, and establish as soon as possible the planned separate ledger.

7. Segregation of banking duties

88. Cash and term deposits amounted to \$147 million as at 31 December 2004. The UNHCR Treasury makes the decisions on investment and cash management. For 2004 there were no minutes of the Investment Committee meetings. This has been corrected in 2005. The senior officer in charge sold and bought currencies and made calls and deposits with no documented and signed authorization; this decision process on cash management did not segregate authorizing and certifying duties.

89. UNHCR agreed with the Board's recommendation to implement a full segregation of duties in respect of investment and cash-management decisions.

90. The Treasury staff members in charge of the bank accounts and cash books also recorded the transactions in the accounting system (MSRP). This situation was not compliant with segregation-of-duties rules that call for the separation of front- and back-office tasks.

91. UNHCR agreed with the Board's recommendation to implement a proper segregation of bank account-related duties between the Finance and Treasury Sections.

8. Unliquidated obligations

Monitoring of multi-year contracts

92. Contrary to article 10.4 of the UNHCR Financial Rules, which requires a record of commitments for future periods, UNHCR had still not fully implemented the Board's previous recommendation to monitor accurately commitments recorded at the field offices; it was unable to provide an exhaustive list of field-office multi-year contracts inducing deferred charges. However, the field offices were required to provide copies of such contracts to Headquarters.

93. UNHCR agreed with the Board's reiterated recommendation that it monitor more accurately the commitments against future financial periods.

Follow-up on previous recommendation

94. In line with memorandum IOM/70/FOM/72/2004, UNHCR has reviewed all year-end commitments. The year-end commitments below a threshold of \$5,000 for operations and \$1,000 for administration were not centralized in Geneva and not validated as the financial year's commitments, but were charged to the following year. UNHCR provided the less-than-material total of these commitments below \$5,000 in 2003 (\$1.79 million, i.e., 3.8 per cent of a total \$47,025,730) and explained that the cost of compiling these small amounts every year from more than 200 field offices would not be compensated by any significant benefit. UNHCR could not compute their aggregate amount, because it had not requested its field offices to report them.

Unjustified unliquidated obligations

95. The obligations still outstanding at year's end increased by 5.7 per cent from the previous year. The unliquidated obligations charged during the last month of the fiscal year constituted 80 per cent of the total of unjustified unliquidated obligations. The Board's review of a sample showed that field office unjustified unliquidated obligations amounting to \$419,000 in the sample should not have been posted as unjustified unliquidated obligations because they were unsupported by adequate documents. For a significant part of this amount, the supporting documentation was the official UNDP service clearing account report, which was considered a valid documentary base by UNDP and UNHCR. UNHCR acknowledged difficulties in retrieving retrospective reports on commitments on purchase orders from MSRP and the need to take appropriate compensating action.

9. Currency exchange rate

96. There was no automated exchange rate control over transactions coming from field offices, which entails a risk of posting the wrong exchange rate. The system to be extended to all field offices will include exchange rate verification. UNHCR indicated that it would, meanwhile, consider interim controls.

97. UNHCR agreed with the Board's recommendation to introduce remedies for the risk of posting incorrect exchange rates.

10. Expendable and non-expendable property

98. New assets were purchased for \$57 million, of which \$21 million was for field offices. However, the net increase in non-expendable property was much higher (27.9 per cent), especially in field vehicles (\$93 million out of \$105 million). The largest part of the increase was attributed to a better follow-up of field assets that heretofore had not been entered into the database. The frequency and quality of the reporting has also improved.

99. The amounts indicated in note 14 do not reflect the total value of these properties. Only the first two of three relevant categories were taken into account to calculate the amount registered in note 14: assets that were active (in service) or in transit from one country or office to another. The surplus assets (due to the phasing down or closure of an operation, awaiting redeployment) were not reported. The Board notes that the amounts mentioned in the note do not reconcile with the databases used to build them: the deviation was \$5.6 million.

Table 9

Non-expendable property (acquisition value of in-service and in-transit assets)

(United States dollars)

	<i>Note 14</i>	<i>Database</i>
Field-office assets		482 481 506
Headquarters assets	Not available	15 928 640
Total	492 748 146	498 410 146

100. Although the monitoring of field-property data was improved, there were still gaps between the assets actually procured and those entered into the database. The percentage of countries using the database rose to 87 per cent, leaving 13 per cent not using it yet.

101. Chapter 8 of the UNHCR Manual calls for an annual check of the assets in all locations, which the Board has previously mentioned as not implemented at the Geneva headquarters. In the first quarter of 2005, UNHCR conducted a full headquarters asset inventory, with a view to a report that had yet to be issued by May 2005. The Board could therefore still not ascertain that the financial statements fully reflected the real value of assets.

102. UNHCR agreed with the Board's recommendation to continue to improve its assets management and annual inventory checks.

11. Write-off of losses of cash, receivables and property

103. UNHCR wrote off \$1.3 million in cash, receivables and property in accordance with UNHCR financial rules 10.6 and 10.7. Of this total, \$0.2 million was written off in respect of unrecoverable balances due from various entities and theft/losses of cash, and \$1.1 million with regard to non-expendable property. An amount of \$6,953 remained undocumented.

12. Ex gratia payments

104. UNHCR financial rule 10.5 defines ex gratia payments as those “where, although no legal liability on UNHCR exists, the moral obligation is such as to make payment desirable in the interest of UNHCR”. These transactions amounted to \$120,026.

D. Management issues

1. Implementing partners’ expenditure

Audit certificates

105. UNHCR properly requires its implementing partners to supply audit certificates delivered by external auditing firms on their local operations funded by it. The certificates are compulsory for partners having projects with an annual aggregate value of \$100,000 and above, except for United Nations and related agencies, for which there is direct external audit coverage. In its reports for 2001 and 2002, the Board expressed its concern about the recurrent, unsatisfactorily low percentage of audit certificates received by December of the second year following the completion of a project. After an improvement in 2003, the situation has sharply deteriorated. As at 1 April 2005, UNHCR had received 51.1 per cent of the audit certificates for expenditure related to projects implemented in 2003, as compared with 65.2 per cent the previous year (as at January 2004 for 2002 projects).

106. As per the UNHCR Manual, for projects prior to 2004 audit certificates are required within six months of the final date for liquidation of commitments for governmental partners and local NGOs having projects of an aggregate value of \$100,000 and above, or within six months of the end of the organization’s fiscal year for international NGOs having projects of an aggregate value of \$100,000 and above (since 1 January 2004, \$300,000 and above within the same country).

107. The payments and the use of the funds provided to implementing partners were recorded in a project ledger account (X21) maintained for the monitoring of these expenditures. An additional payment was released when the partner had justified the use of the funds (at least 70 per cent of previous instalments) through the remittance of a subproject monitoring report. Because of the time frame for project liquidation and submission of final subproject monitoring reports, the X21 balance as at 31 December was based on monitoring reports uploaded during the year, on a monthly or quarterly basis. All subproject monitoring reports uploaded in MSRP have to be reviewed and validated by field offices, and only final reports were transmitted to UNHCR headquarters. Therefore, supporting documents for X21 balances were only partially available at the headquarters when financial statements were prepared. This unjustified balance of field expenditures pending the receipt of

subproject monitoring reports is fully justified before mid-June of the following year, when the reports are submitted. The delivery of these justifications explains why this does not affect the opinion on the statements.

108. By 6 April 2005, UNHCR had received audit certificates for 77 per cent of expenditure incurred by its implementing partners in 2001 and 2002. The remaining balances amounted, respectively, to \$60.3 million and \$70.3 million, for which implementing partners had not yet complied with UNHCR audit requirements.

109. In 2003, UNHCR disbursed a total of \$317.1 million (including \$19.4 million paid to intergovernmental and United Nations agencies) to 736 implementing partners for the implementation of 1,566 subprojects, of which 1,056 required submission of an audit certificate by the partner. As of April 2005, only 529 of the mandatory audit certificates had been submitted, covering \$145.6 million in expenditure executed by implementing partners. **The Board notes with concern that the number of subprojects and the amounts covered by audit certificates decreased from 77 per cent for 2002 to 50 per cent for 2003 as at 30 April 2005.**

110. Expenditures for subprojects for which audit certificates were not mandatory and others for which the partners did not provide audit certificates amounted to \$150 million in 2003. For these, UNHCR therefore had no evidence that an audit had been conducted. This ran contrary to chapter 4 of the Manual and to the subagreements concluded with its partners.

111. The main governmental partner of UNHCR had 45 governmental subprojects amounting to \$29,701,679, but produced audit certificates for only 2 of them, amounting to \$1,189,774, in spite of several reminders. Altogether, only 17 of the 72 governmental partners concerned had submitted audit certificates. UNHCR obtained no certificate from 45 of them for which they were mandatory (including 12 governmental partners that had received more than \$1 million in 2003).

112. Five of the 17 local NGOs that had received more than \$1 million in 2003 submitted no audit certificate (including one in Iraq that received \$3 million and one in Côte d'Ivoire that received \$1.7 million). Out of 207 local NGOs obliged to submit audit certificates, only 79 produced all required certificates, and UNHCR obtained no certificate from 89 of them (44 per cent).

113. One hundred and ten international NGOs were required to produce audit certificates covering 509 subprojects for \$123,489,749. By 1 April 2005, 353 of the mandatory audit certificates had been submitted, covering \$92,965,878, or 75 per cent, of the total. Only 3 of the 36 organizations that received more than \$1 million in 2003 submitted no audit certificate.

114. At least three implementing partners included in the Board's sample submitted consolidated, audited annual financial statements, without project-specific audits. UNHCR indicated that such a practice was consistent with the signed agreements, but the Board of Auditors notes that this did not provide reasonable assurance that the expenditures reported in subproject monitoring reports were correct and true.

115. In its two previous reports (A/58/5/Add.5 and A/59/5/Add.5), the Board pointed out that the rules for partner audit certification were inadequate to provide assurance about the proper use of funds, because UNHCR did not centrally monitor qualified opinions or disclaimers of opinion issued by external auditors on the financial statements of subprojects. UNHCR stated that the monitoring was done at

the field level, but the Board's field audits in Angola, Eritrea, Ethiopia and Namibia in 2004 did not validate that assumption. In four of the sampled cases, no UNHCR office acted upon disclaimers of opinion. These disclaimers related to projects implemented by two international NGOs for 17 per cent and 14 per cent, respectively, of the total 2003 amount paid to them by UNHCR (\$1,900,098).

116. UNHCR indicated that as of 2005 (i.e., for audit certificates covering 2004 expenditures), statistics on qualified and negative opinions would be centrally available. The Office of Internal Oversight Services Internal Audit Division agreed, in its review of audit certification for UNHCR implementing partners, to assist UNHCR by conducting periodic reviews of audit certificates and management letters and to provide advice, if necessary, on what action to take, and UNHCR was to request the Office to do so for the 2004 subprojects.

Project ledger account balances

117. Funds transferred to implementing partners (\$330 million in 2004) were directly recorded as expenditure in the financial statements. They were monitored through a project ledger account (X21), cleared quarterly after a subproject monitoring report had justified their use. As at 31 December 2004, outstanding X21 balances amounted to \$107 million (32 per cent of total instalments paid to implementing partners during the year, versus 39 per cent a year before) and an additional amount of \$21 million had been committed at year's end, on the basis of signed agreements. By 10 June 2005, X21 balances amounted to \$7 million.

118. The Board's sample review showed that the field offices had properly verified all the sampled subproject monitoring reports. Some confusion in the identification of the partners resulted in incorrect postings of X21 balances between subprojects, but this did not have an impact on the overall level of outstanding X21 balances.

119. The level of funds not justified by implementing partners at year's end therefore improved, but still remained high. In 2003, management had attributed this high level mainly to the introduction of MSRP and cited additional and unusual delays in uploading reports and clearing the balances. For 2004 projects, management considered that the global situation was normal, as the deadline for receipt of the last subproject monitoring reports in field offices was 15 days after the liquidation date, i.e., 15 February 2005. Management stated that verification and recording always take a certain amount of time and that UNHCR expected 2004 X21 balances to start decreasing with the March accounts and to continue to decrease in April and May, as in prior years.

2. Office of the United Nations High Commissioner for Refugees and the United Nations Compensation Commission

120. Palestine refugees outside the area of operations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East are considered to be within the purview of UNHCR protection. Field offices are requested to provide assistance. In its report on operations in Canada, the Office of Internal Oversight Services noted that UNHCR Canada had been processing and reconciling claims of Palestinian refugees on behalf of the United Nations Compensation Commission (UNCC). UNHCR has processed and paid, not only in Canada, but also in Algeria, Bulgaria, Germany and the Islamic Republic of Iran, 193 claims for a total \$3.9 million funded by UNCC, but it has not sought the authorized administrative fees

that may be requested from the beneficiaries for the receiving and registering costs incurred.

121. The Office of Internal Oversight Services recommended that UNHCR be reimbursed for these receiving and registering costs. Under UNCC decision 18, other paying agents have deducted such amounts from the final payments to the beneficiaries to cover their own claims-processing costs, at an average rate of 1.5 per cent. If UNHCR had deducted the same amount, it would have received from the beneficiaries \$59,000 to defray part of its administrative costs.

122. UNHCR agreed with the Board's recommendation to deduct an administrative fee from future UNCC payments to beneficiaries.

3. Project personnel

123. UNHCR has not fully implemented the Board's recommendation to completely phase out the use of project staff as scheduled and to ensure through close monitoring that no such irregular arrangements are again developed (A/58/5/Add.5, chap. II, para. 82). The Board had noted that UNHCR employed, beyond its staffing table of 5,505 posts, some 1,099 project staff members as at 31 December 2001.⁴

124. In September 2001, UNHCR management was instructed by memorandum IOM/81/2001-FOM/79/2001 to phase out all project staff arrangements by 31 December 2004. UNHCR had hired project staff either through implementing partners it funded for tasks normally done by UNHCR staff, or directly by signing irregular service contracts, normally meant for procuring specific services, to carry out staff or implementing-partner functions.

125. The above-mentioned memorandum stated that UNHCR had to discontinue the use of project staff because of legal implications: although UNHCR would have immunity before national courts, an arbitrator might hold UNHCR liable. There were also concerns about fairness (project staff work side by side with UNHCR staff), security, working conditions and proper human resources management.

126. The memorandum mentioned that for functions under direct UNHCR supervision, staff members should be recruited either under the United Nations Staff Regulations and Rules, against a post on the official UNHCR staffing table or under a fixed-term appointment not exceeding 364 days. Other persons carrying out non-staff functions may be recruited as consultants.

127. For two of the deployment schemes in case of emergency ("surge" and "resettlement"), UNHCR has signed agreements with two NGOs, which maintain a recruitment roster of individuals available for rapid mobilization and deployment and recruit them when requested to do so by UNHCR offices. UNHCR signs a subagreement with the NGOs for each such deployment.

128. Beyond their functional merits, these arrangements do not comply with the above-stated policy, as already mentioned in the internal audit report of 5 July 2001 and by the Board of Auditors.

129. UNHCR agreed with the Board's recommendation to review the matter of project personnel arrangements and to issue an instruction to ensure the

⁴ Does not include United Nations Volunteers (440 as at 15 June 2005).

compliance of the deployment schemes with the above-mentioned instruction on staff employment.

4. Department of International Protection

130. The Board examined how the Department of International Protection defined priorities, promoted refugee laws and managed country and legal information and analysis. It included an audit of the *Refworld* management. The Board assessed the protection policy's consistency throughout the organization, and whether UNHCR allocated sufficient means for resettlement in view of the priority given to it. The Board also reviewed the implementation of training programmes in the field of protection. The Board concluded that in these respects the Department fulfilled its mandate in an appropriate manner, but that there was room for improvement in the definition of priorities and in the organization of work in the fields of publication, legal advice and training.

131. The Department of International Protection reports directly to the High Commissioner. Its primary focus is on the incorporation of protection standards and norms in operations and policies. The Department also works to gain Member States' support for and compliance with the international refugee protection regime and to increase Member State accessions to the 1951 Convention relating to the Status of Refugees and its 1967 Protocol.

132. The Department comprises the Protection Operations Support Section, Protection Policy and Legal Advice Section, Protection Capacity Section, Resettlement Section and Protection Information Section. Its 2004 budget amounted to \$9,222,450 (projects and administrative costs). It employs 34 Professional and 17 General Service staff members. Protection is at the heart of the UNHCR mandate and concerns all programmes; the Department's actions therefore have a far-reaching impact on the UNHCR field operations budget (\$872 million in 2004). The Board reviewed how the Department performs its duties and checked to see if there were overlaps with other divisions.

133. Programme 20, Subprogramme 1, of the biennial programme plan for the period 2006-2007 deals with expected accomplishments and indicators of achievement in the area of international protection.

Table 10

Expected accomplishments and indicators of achievement

Expected accomplishments	Indicators of achievement
(a) Enhanced international cooperation in the protection of refugees and others of concern	(a) Increased number of additional accessions to the relevant legal instruments
(b) Improved observation by States of internationally accepted standards for the treatment of refugees, especially the fundamental principles of asylum and non-refoulement	(b) Number of States adopting or amending national refugee legislation or related administrative arrangements in line with the 1951 refugee Convention

134. UNHCR adopted its Agenda for Protection after a global consultation on international protection held in 2001. It was aimed at developing new arrangements, and the first of its six main goals is to strengthen the implementation of the 1951 Convention and the 1967 Protocol. It includes 12 objectives on promotion of law and advocacy of refugee protection.

Distribution of responsibilities within the Department of International Protection

135. No single section was tasked with the promotion of refugee law and protection, but almost all sections contributed to it. The Director's office is in charge of directing the planning and implementation of the promotion and dissemination of the principles of refugee law and international protection (chap. 2 of the UNHCR Manual) and is to push for effective implementation and follow-up of and reporting on the Agenda for Protection (objective-setting matrix for 2004). Three main sections are involved, as described below.

136. The Protection Capacity Section is responsible for the promotion and dissemination of principles of refugee law and international protection (UNHCR briefing note on the Department of International Protection). Within a capacity-building approach, it promotes external training for partners. The Protection Policy and Legal Advice Section prepares guidelines on protection policy and standards and provides legal advice on legislation and on interpretation and application of the 1951 Convention, as well as expertise to implement legislation and policies on protection. The Protection Operations Support Section supports operations in the field, develops tools for monitoring and reporting and monitors and provides guidance on statelessness issues.

137. The way the promotion function is split between these several sections presents a risk of some overlap between them. In view of chapter 2 of the UNHCR Manual and the sections' objective-setting matrixes, this may entail a risk of inconsistency between the objectives set in the Agenda for Protection, the distribution of responsibilities as described in the UNHCR Manual and the tasks handled by each section.

138. The Department of International Protection had been addressing this risk through a restructuring exercise in the first half of 2004 to improve the delineation and grouping of responsibilities by section. But as of May 2005, the implementation of the conclusions remained on hold pending the outcome of the management review of headquarters.

139. UNHCR agreed with the Board's recommendation to further delineate responsibilities at headquarters concerning protection promotion and advocacy and to improve coordination and monitoring.

Priorities for Department of International Protection promotion activities

140. At the end of 2003, there were some 17,093,361 persons of concern to UNHCR, a decrease of 17 per cent from the 2002 figure of 20.5 million. Out of the 191 Member States, there were 145 States parties to the 1951 Convention and 1967 Protocol. Between 1999 and 2004, 12 countries became parties to the Convention and/or the Protocol. Five countries approved refugee legislation for the first time during the reporting period: the Democratic Republic of the Congo, El Salvador, Paraguay, Peru and the Republic of Moldova.

141. A total of 28 countries hosting 6.4 million persons of concern remained out of the Convention and the Protocol. These figures were not used as a criterion to define the priorities of UNHCR for accession campaigning and to determine whether an accession effort was appropriate.

142. Since 1999 the Department of International Protection has not formally updated its strategy for promoting accessions to the 1951 Convention, while situations have evolved. The risk is that the Department might not achieve the intended impact.

143. UNHCR agreed with the Board's recommendation to update and document its priorities for the promotion of accession to the 1951 Convention and the 1967 Protocol.

Protection information

144. The Protection Information Section provides staff, Governments, the judiciary, NGOs, researchers, law practitioners and other stakeholders with country and legal information and analysis.

145. From 2002 to 2004, UNHCR increased the expenditures of the Section by 70 per cent, to \$816,054, without increasing its staff. The Section comprised five regular posts, as well as Junior Professional Officers. Consultants and temporary assistance staff conducted some of its core functions, such as quality control or marketing and distribution. There was a high turnover rate: in two years, eight staff members successively occupied the five established posts. This could be detrimental to the continuity and efficiency of work performed.

146. The selection process (notably, any consideration of various candidates for each of the posts to be filled) was not documented; the Section indicated that it reviewed the list of available "staff in between assignments" and screened curricula vitae of potential candidates. It has hired consultants, for periods from 6 weeks to 15 months, for tasks that should be performed by regular staff members. Contract extensions were usually decided after the Operations Review Board had rejected repeated requests for additional posts, in line with the policy of zero growth in post numbers.

147. UNHCR agreed with the Board's recommendation to review the staffing needs of the Protection Information Section and to comply with the rules on recruitment and employment of consultants.

148. The Section's work plan and objective-setting matrix for 2004 were consistent with the terms of reference of the section. However, most of the staff focused on the maintenance of databases and of *Refworld* (a set of 6 CD-ROMs compiling comprehensive legal and factual information on refugees). Less time and fewer resources were allocated to other activities included in the work plan, such as research, standard-setting or training.

149. As a result, the Section abandoned or postponed a number of projects in order to respond to urgent requests or to cope with donors' requirements when earmarked funding was provided for specific activities. The objectives for 2004 were therefore not being fully met, with outputs below expectations (e.g., the relaunching of the Knowledge and Information Management System, revamping of the protection part

of the website, maintenance of the question-and-answer database, establishment of procedures for receiving and responding to information requests, etc.).

150. UNHCR agreed with the Board's recommendation to establish a realistic work plan for protection information, in line with available resources.

Information management

151. The Protection Information Section was responsible for the protection-related document repository, collecting information and populating databases. It was to ensure the quality, consistency and timely distribution of protection-related information.

152. The Section maintained six main databases on legal instruments and guidelines. The aim was to disseminate international refugee law and to promote the protection of rights, after ensuring the quality and consistency of UNHCR-labelled publications. These functions were hampered by a lack of appropriate monitoring and reporting tools.

153. All sections of the Department of International Protection, the regional bureaux and even country offices produce daily protection-related information and documents. There should be no duplication, since every section or bureau has its own mandate and work area. However, there was no formal log of documents issued. As a result, UNHCR could not ensure that there was no duplication and that it captured all information produced in the appropriate protection database.

154. Although it has been a priority since the establishment of the Protection Information Section in 2002, the Department of International Protection has not developed a question-and-answer database. As a result, similar governmental requests have received different answers from different units.

155. UNHCR had no mechanism ensuring that all its publications were promptly channelled through the Protection Information Section. This was detrimental to quality control of documents prior to their dissemination. The Section was therefore not in a position to provide a list of information papers published yearly by UNHCR or an estimate of the percentage of such documents actually reviewed and cleared by its staff. As a result, documents had been published and apparently endorsed by UNHCR, although nobody was able to trace their origin or author.

156. UNHCR agreed with the Board's recommendation to implement procedures ensuring the consistency and quality of public information on protection.

Publications policy

157. The protection-publications policy is based on memorandum IOM/78/2003, which provides that a schedule of papers to be produced should be posted on the UNHCR Intranet and forwarded to field offices to avoid potential duplications of activities and to facilitate the management and allocation of resources. The schedule should be reviewed every two months. UNHCR papers should be accessible to all potential interlocutors, but the Director of the Department of International Protection and the Director of the bureau concerned may decide to restrict circulation; in case of a difference of opinion, the matter is decided by the Assistant

High Commissioner. The Protection Information Section should coordinate the updating of the publication schedule. These principles were not fully implemented.

158. Management had not endorsed a publication schedule. As result, there was no protection-publications strategy. A list of papers to be drafted internally or produced externally was established by the Protection Information Section on the basis of needs and priorities identified through informal contacts with the bureaux, country offices and partners, but it did not provide a formal publications strategy.

159. The Protection Information Section had a significant backlog. For instance, as of October 2004, it had recorded 14 general country-information requests for which research work had not started yet, while 10 such tasks had been completed since January 2003 and 5 were under way.

160. Clearance procedures were ineffective: some documents drafted by the Protection Information Section after heavy research work had been pending for up to one year or more, waiting for an agreement between the Department of International Protection and the bureaux concerned on their status and circulation. The risk was a less-than-optimal allocation of scarce resources, or a waste of resources. UNHCR indicated it would further develop its protection-publications policy.

161. UNHCR agreed with the Board's recommendation to implement its rules related to protection-publications policy.

Refworld

162. The Protection Information Section is responsible for the production, distribution and marketing of *Refworld*, with the assistance of other sections. The direct cost was \$14,000 for 2,900 sets of six CD-ROMs, but UNHCR did not compute the overall costs for conception, production and distribution. The risk was that potential savings might not be identified, while the sale price determined could be inadequate. UNHCR reported that an independent review of *Refworld* was under way and would be completed in 2005.

163. UNHCR agreed with the Board's recommendation to undertake a cost analysis of its production of documents and CD-ROMs.

164. The decision to charge a reduced price or to distribute free copies depends on factors such as who is ordering, how many are ordered, implications for relations with UNHCR, etc. Decisions were taken on a case-by-case basis and were guided by the objective of distributing *Refworld* as widely as possible. Each copy distributed is registered in the database for reasons of accountability and the mailing of updates.

165. In compliance with the payment instructions disclosed on the subscription form, *Refworld* should be distributed only after receipt by the Protection Information Section of proof of payment (between \$50 and \$150, depending on the buyer's status; some users get it free of charge). In practice, the Protection Information Section did not wait for proof of payment. As a consequence, outstanding receivables for issues No. 10 and 11 amounted to \$72,035 while payments received amounted to \$52,221, as at May 2004.

166. UNHCR agreed with the Board's recommendation to enhance sales reporting tools with a view to monitoring accurately the revenue generated and ensuring the timely collection of payments due.

167. Due to technical failures and to some inconsistent data entries by the Protection Information Section, the customer database was not reliable. The Section cannot obtain sales figures, information on payments due, basic subscription reports or lists of invoice numbers in order to compare data with Treasury receipts or process queries to facilitate mass mailings.

168. UNHCR agreed with the Board's recommendation to implement an appropriate customer documentation database.

169. Four employees have successively been in charge of the marketing and distribution of *Refworld* within 18 months, at the risk of inconsistency and at the cost of repetitive efforts to retrain every new incumbent. The Protection Information Section had contacted professional publishing enterprises to outsource this task, but the Department of International Protection indicated that a commercial vendor would require a significant profit margin and would not distribute complimentary subscriptions without being paid to do so. This is an issue with which a number of United Nations offices have been confronted.

170. UNHCR agreed with the Board's recommendation to contact other United Nations publication services and to benchmark against their experience and solutions in the marketing and distribution of publications.

171. Since 2002, the Protection Information Section has focused on the relaunching of *Refworld* and on its distribution to the largest audience possible. While considering enhancements such as Internet connectivity, it has paid little attention to the distribution strategy and to actual users' needs, despite satisfaction surveys conducted in 2003 and in 2005.

172. UNHCR agreed with the Board's recommendation to comprehensively review its publication strategy and resources.

Capacity-building (traineeship programme)

173. In compliance with its terms of reference, since 2002 the Protection Information Section has developed a traineeship programme aiming at contributing to in-house and external capacity-building initiatives by assisting in the establishment and development of information capabilities. Nine trainees from Central and Eastern Europe have benefited from the programme (\$64,000). Except for a job description issued in 2003 and e-mail messages to country offices, the programme had no formal guidelines or procedures at the time of the Board's audit. It had not been advertised outside UNHCR and was open only to candidates approached by country offices. UNHCR adopted new guidelines and procedures after the Board's audit.

174. No evaluation of the programme had been conducted by October 2004, because the programme had not completed its second year.

175. UNHCR agreed with the Board's recommendation to conduct a formal evaluation of its Protection Information Section traineeship programme.

Protection policy and legal advice

176. There was a risk of inconsistency of protection policy. The UNHCR Manual states that the Protection Operations Support Section is responsible for interface with other departments, divisions and bureaux in UNHCR and that the Section

meets regularly with the regional legal officers of the bureaux to analyse protection-related developments and to provide guidance and support to adequately and appropriately address protection concerns in field operations. However, there was no set schedule of meetings, and while in theory the data flow was clear-cut, daily relations follow different circuits: the Protection Operations Support Section was not systematically the entry point for legal advice.

177. It was therefore not clear whether a user bureau's legal officer was liable for his positions to the Department of International Protection — the legal reference of UNHCR — or to the head of his bureau. The latter may have a different approach to the issue, dictated by a local and political environment. A bureau's legal officer has no means of knowing the latest developments in the law concerning refugees if he does not call upon the Protection Operations Support Section for advice.

178. UNHCR agreed with the Board's recommendation to review the terms of reference and procedures of the Protection Operations Support Section, with a view to streamlining the relations between the headquarters bureaux and the protection field operations.

179. Staff turnover presents another risk. Because of the priority given to field operations, by November 2004 half of the section's staff, including the Chief of Section, had been replaced during the year, having been reassigned almost simultaneously to field posts they had sought. The Section's highly specialized work requires a continuous knowledge of refugee law.

180. UNHCR agreed with the Board's recommendation to review its succession-planning management for highly specialized legal positions.

Research programmes

181. Legal and protection policy research and publication are core UNHCR activities. Research programmes have been conducted by consultants (10 in 2003 and 10 in 2004), but there was no roster of external consultants, although the recruiting process was to identify consultants having already written on a similar subject.

182. UNHCR agreed with the Board's recommendation to establish a roster of potential legal and protection-policy consultants.

183. UNHCR has not tried to raise funds for its research activities to supplement its own resources.

184. UNHCR agreed with the Board's recommendation to consider raising funds for its research activities.

Protection oversight and support

185. The Department of International Protection participates in inspection missions with the Inspector General's Office and in assessment missions, in accordance with chapter 2 of the UNHCR Manual. The Department does not, however, have its own plan for protection assessment missions, and relies on the Inspector General's Office, but the latter may have priorities other than protection. The risk is that there will be insufficient information to properly update policies and to optimize cost-effectiveness.

186. UNHCR agreed with the Board's recommendation to increase the number of assessment missions to review protection issues in the field.

187. Field offices have to produce a yearly, standardized annual protection report. The Department of International Protection did not consolidate all annual protection reports, due to a lack of resources. This did not allow for a comprehensive identification of lessons learned and priorities and for sharing best practices observed in the field. UNHCR did not publish a consolidated report based on annual protection reports.

188. UNHCR agreed with the Board's recommendation to consolidate all annual protection reports in order to better identify lessons learned, priorities and best practices.

Resettlement

189. Since 2002, resettlement has been established as a priority. Increasing resettlement needs have been identified in 2004 but are forecast to decrease in 2005.

Table 11
Individuals in need of resettlement

	2003	2004	2005 (forecast)
Africa	28 277	57 836	29 235
Americas	552	1 590	3 210
Asia	2 080	1 870	6 164
CASWANAME ^a	14 622	11 687	16 443
Europe	4 933	5 641	9 892
Total	50 464	78 624	64 944

^a Central and South-West Asia, North Africa and the Middle East.

190. The Resettlement Section's budget in 2004 (\$4.2 million) showed a decrease of 11 per cent from 2003 (\$4.7 million) and of 16 per cent from 2002 (\$5 million), with a diminution of 3 per cent in staff costs and of almost 26 per cent in funds available for project activities. This may be in contradiction with the increasing trend in workload and may hamper the capacity of the section to fulfil its mandate and achieve timely objectives established by the organization.

191. UNHCR agreed with the Board's recommendation to review resettlement resources and objectives, with a view to aligning available means and operational needs. UNHCR commented that it was consequently considering the creation of a resettlement service to improve this function.

Implementing-partner deployment scheme

192. In 2003 and 2004, the Resettlement Section increasingly relied on one implementing partner's deployment scheme to carry out resettlement activities in the field: 44 deployments in 2003 (with 37 employees) and 65 in 2004 (with an expected 52 employees). A deployment consists in sending experienced employees for refugee protection to UNHCR operations with temporary staff-protection needs.

The deployment scheme was entirely funded through earmarked funds: \$2,300,000 in 2004 (an increase of 50 per cent over \$1,550,000 in 2002).

193. This core protection mandate calls for appropriate continuous training of the implementing partner's employees, but this has not been implemented due to a high turnover rate among those employees. Only one third of the 37 staff members deployed in 2003, and 4 of the 52 deployed in 2004, had been trained in one of two training sessions in 2002. There was no training in 2003. Briefings were usually provided. Debriefings were to take place, but were not held in 2003 for half of the staff involved.

194. The performance of permanent core functions by non-UNHCR staff members assigned on a temporary basis — as in the 109 deployment cases in 2003-2004 — compensates for the shortage of permanent UNHCR posts. But such a lack of continuity and training may put at risk the cost-effectiveness and consistency of deliveries. This may be justified in an emergency situation, but was less understandable in the case of resettlement activities.

195. UNHCR agreed with the Board's recommendation to review the management of the resettlement human resources provided by implementing partners.

Resettlement anti-fraud policy

196. In 2004, the Inspector General's Office received 19 complaints about resettlement fraud, presumably involving 26 staff members; it concluded that 11 were unfounded. Between July 2004 and 30 April 2005, 14 cases of fraudulent actions committed by persons outside UNHCR were reported to the Resettlement Section. UNHCR has integrated anti-fraud procedures into its resettlement operations and has shared its 2004 anti-fraud plan of action with Member States. The plan's implementation has been limited to reporting and feedback mechanisms and investigative support, pending the funding of a new staff post to manage the plan. The creation of a task force and the implementation schedule have likewise been postponed.

197. UNHCR agreed with the Board's recommendation to implement fully and without delay the resettlement anti-fraud plan of action adopted in June 2004.

Training

198. The Department of International Protection receives feedback from participants and facilitators, but, despite the general recommendations of the Board of Auditors on training evaluation, did not evaluate whether trainees actually upgraded their knowledge, skills, attitudes and behaviour or the impact in terms of performance in the workplace. The Department indicated that an external review would explore opportunities to provide such evaluations.

199. The refugee status determination and resettlement learning programme was introduced in 2003. By June 2005, out of 168 trainees, 87 had graduated, training for 25 was ongoing and 56 (one third) had dropped out. Management explained the high dropout rate as a result of the intensiveness of the original programme (slightly simplified in 2004) and the heavy workload in the field, which sometimes makes training difficult.

200. Likewise, up to 30 per cent of trainees in protection learning, which includes a long self-study phase, do not complete the training. The Protection Capacity Section now uses an e-mail network group to enhance feedback to protection-learning participants and support their motivation in the self-study period. An evaluation was to be completed in 2005, to help improve the training methodology.

201. UNHCR agreed with the Board's recommendation to further evaluate the results of training programmes, in terms of attendance and impact.

202. Country offices were responsible for the development and quality control of local training activities. The Protection Capacity Section issues self-study modules that could be used as a standard, but considers them obsolete. The Department of International Protection reported that it was currently updating some key self-study modules. The Protection Capacity Section compiles and disseminates training materials developed in the field, but does not check their quality, running the risk of inconsistency between local training sessions and a waste of local resources.

203. UNHCR agreed with the Board's recommendation to update self-study modules and to review training materials received from the field.

204. As a conclusion, the Board noted that, although the Department of International Protection fulfilled its mandate in an appropriate manner, there was room for improvement in the definition of priorities and in the organization of work in the fields of publication, legal advice and training.

5. Results-based management

205. According to section 1.4 of chapter 4 of the UNHCR Manual, results-based management refers to organizational efforts to achieve and measure the results and quality of interventions. For UNHCR this implies greater emphasis on the delivery of protection and solutions and better measurement of actual results. To that effect, UNHCR has revised processes, procedures, formats and tools embodied in its Operations Management System.

Planning

206. The core operations processes are planning, resource allocation, implementation, coordination, monitoring and evaluation. For planning, UNHCR implements its annual programme budget, based on country operations plans and headquarters plans. Because it receives some funds from the United Nations regular budget, it implements a medium-term plan and strategic framework, in compliance with ST/SGB/2000/8 on the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. This plan was not, however, reflected in the UNHCR programming cycle.

207. The annual programme is the result of the yearly UNHCR programming cycle, while the United Nations regular budget (and the medium-term plan) is documented at a higher level of aggregation of certain facets, emerging from the yearly programme of UNHCR. There is no reference to the medium-term plan in chapter 4 of the UNHCR Manual, relating to planning, implementing and reporting.

208. UNHCR agreed with the Board's recommendation to include in its Manual provisions linking the United Nations medium-term plan and strategic framework to its internal planning process.

209. The medium-term plan and strategic framework and United Nations budgets are biennial. The UNHCR global strategic objectives are also now biennial, although the programme and budget remain annual. Section 3.1 of chapter 4 of the UNHCR Manual notes that, due to the unpredictability of funding flows and the frequently turbulent nature of the operational theatre, it is often difficult for UNHCR staff to plan over the course of several years and that, consequently, UNHCR has retained an annual programme calendar and planning documents.

210. No multi-year country plans had been received by November 2004, but multi-year strategies have been introduced at regional bureaux, such as the Bureau for Europe (2000-2004), and by three-year plans (the Americas for 2002-2004, Africa for 2004-2005, Asia for 2005-2007 and Afghanistan). Management was to introduce a multi-year format for the 2006 country operation plans. As mentioned in paragraph 14 above, UNHCR has started consultations with Member States on the possible move to a biennial programme and budget cycle. This would entail multi-year planning and budgeting.

211. UNHCR agreed with the Board's recommendation to pursue its efforts to develop multi-year planning, using identical time frames.

Objectives and indicators

212. UNHCR plans in terms of goals (desired overall results to be achieved through involvement with a beneficiary population or theme), objectives (desired results and impact contributing to the achievement of the programme goals) and outputs (within the control of UNHCR or an implementing partner, and for which the implementer can be held accountable). These definitions were to some extent specific and sometimes understood differently in other organizations, as well as within the UNHCR Career Management System. UNHCR conducted its first pilot projects in the field in 1999, so it adopted them prior to the United Nations introduction of results-based management by ST/SGB/2000/8, in 2000. In addition, unlike other organizations, UNHCR first introduced the logical framework at the lowest level, the country project level, which led to the adoption of definitions that were first and foremost applicable at that level.

213. The Board notes a first step towards greater harmonization with United Nations definitions in the 2005 annual programme budget, where the definitions of key terms correspond to those given in ST/SGB/2000/8.

214. The Board recommends that UNHCR harmonize definitions and terms used for results-based management within its organization, in line with United Nations system practices.

215. All country offices, in accordance with chapter IV, section 4.2, item 1.2 of the UNHCR Manual, are to organize strategic planning meetings with representatives of the authorities, of the donor community, of the refugee population and of operational and implementing partners, to define their objectives. Assumptions and constraints also have to be indicated in relation to the proposed goals and objectives by beneficiary populations or themes. There was no such systematic participatory planning instruction for headquarters divisions and units.

216. The Board recommends that UNHCR formalize the participatory planning process for headquarters units.

217. In 2001, a first practical guide on the use of objectives, outputs and indicators was issued to UNHCR field staff and implementing partners. The 2004 edition on the systematic use of standards and indicators in UNHCR operations is for all refugee situations, urban caseloads, individual refugees and asylum-seekers. The number of standards and indicators has increased over time, in an effort to address a larger number of situations and cases. The global objectives and indicators of progress in the 2004 global appeal mentioned 107 indicators of progress, of which only four were explicitly quantitative (specific and measurable). Management often plans progress through the concept of “increase” of an indicator, but without quantifying the increase rate to be considered an achievement.

218. A case in point was programme 21 of the United Nations medium-term plan for 2002-2005 (A/55/6/Rev.1). It includes subprogramme 1, International protection (Department of International Protection), and subprogramme 2, Assistance (Department of Operations). With regard to international protection, none of the accomplishments were formulated in a measurable way, and therefore there were no quantitative indicators of achievement, contrary to instructions. Furthermore, although the Department of International Protection disagreed with the wording of subprogramme 1, which attributed to it the overall responsibility for international protection, the biennial programme plan for the period 2006-2007 (A/59/6/Rev.1) includes the same subprogrammes under programme 20.

219. The biennial programme plan for 2006-2007 includes one indicator of achievement under International protection for each of the five expected accomplishments, versus only three indicators for five expected accomplishments before. The indicators are all measurable, but no quantified objectives were set (on the starting situation and on the expected future situation). The five expected accomplishments seem relevant, but they are not specific, measurable, area-defined or time-bound.

220. The previous expected accomplishment referring to “protection needs of refugee women, children and the elderly” now refers to “protection needs of refugee women and children”; it has left aside “the elderly” — an increasing population — without an accomplishment target.

221. The subprogramme did not mention external factors (events and/or conditions beyond the control of those responsible for an activity but that influence the success or failure of the activity, as per ST/SGB/2000/8), whereas these may be quite relevant for the Department of International Protection’s activities.

222. For objectives and indicators, there was no clear link between the four- or two-year strategic planning document (A/55/6/Rev.1, A/57/6/Rev.1 and Corr.1, A/59/6/Rev.1) and the more detailed annual programme budget (see A/AC.96/992 for the 2005 budget). In the latter, the strategic objectives do not exactly cover the expected accomplishments (e.g., expected accomplishments (a) and (b) of the medium-term plan or strategic framework were included in strategic objective 1 of the annual programme budget). The indicators of achievement of the programme budget did not allow success in the realization of the objective to be measured, since there was no quantitative specific goal.

223. UNHCR explained that the medium-term plan was drafted in 2001 in an international climate that had changed by the time the annual budget document was developed in 2004, leading to differences in documents drafted years apart, the latter being more detailed than the former.

224. UNHCR agreed with the Board's recommendation to formulate expected accomplishments so as to compare realized accomplishments with objectives and to improve the congruence between the medium-term plan/strategic framework/biennial programme plan and the annual programme budget.

225. The checklist for UNHCR staff on designing protection strategies and measuring progress (July 2002) primarily suited field purposes, while there was no such document for headquarters activities.

226. The Department of International Protection's contribution to the global report and the 2004 annual programme interim report do not precisely indicate whether the planned outputs were achieved. The annual programme interim report was more detailed, but (a) it was limited to a six-month review, (b) it gave a lot of information on outputs but not against quantitative initial objectives and (c) the achievements reached for some objectives were not indicated.

227. The Department of International Protection commented, regarding the unsatisfactory result of the indicator on accession, that the international climate was not very favourable due to heightened concerns about terrorists posing as refugees, combined with criticism of the Convention as being outdated and ill-adapted to today's realities. Some non-party Member States have indicated that they may maintain their reservations about accession for as long as they see parties themselves voicing strong doubts.

228. A review of 22 indicators out of 53 showed that some of them were not used to measure achievements; some seemed more like objectives or outputs than like measuring tools. Most of them remain too general and do not include measurable information.

229. The Resettlement Section has no time-bound indicators, and some are not measurable, e.g., "enhance the use of resettlement as a durable solution", "improve global planning and implementation of resettlement activities", "prompt intervention by UNHCR in debates over resettlement policies and practices". The format is not always fully consistent with the matrix, and outputs and key indicators included in the matrix are not systematically mentioned in the reports issued by the Section and the Department (e.g., the annual programme interim report).

230. The objective-setting matrix was reviewed several times a year, when the Protection Information Section was required to report on its activities, and constantly, at the working level, during the weekly Section meetings. However, the reporting format (e.g., global appeal, annual report) was not consistent with the format of the matrix, and outputs and key indicators included in the matrix were not mentioned in the reports issued by the Section and the Department. Moreover, only a few objectives and expected outputs were compliant with the requirement of being specific, measurable, attainable, relevant and time-bound (SMART). For instance, the objective of establishing a working group to identify and collect the *travaux préparatoires* of the 1951 refugee Convention for eventual hard-copy and electronic publications did not seem to be relevant, since the Protection Information Section never considered it enough of a priority to be implemented, and since it was not

time-bound. The objectives of developing capacity to collect, analyse and disseminate public-domain information relevant to UNHCR protection responsibilities and of contributing to in-house and external capacity-building initiatives by assisting in the establishment and development of information capacities were not time-bound, measurable or specific.

231. Similarly, few matrix indicators were operational, while additional indicators (most of them relating to *Refworld* and the production of protection papers) were actually monitored by the Section (number of datasets, training sessions, papers issued, e-mail information alerts sent out, etc.).

232. The Protection Operations Support Section based its 2004 work plan on the assumption of a reorganization that did not take place. Although the Section's 2004 work plan became partly obsolete, it was not updated. The Section included key indicators in its objective-setting matrix for 2004 that were actions or objectives rather than tools to measure achievements.

233. Likewise, in nine of the five audited field offices, while the objectives established in the reviewed 2003 and 2004 country operation plans were consistent with the standard format provided by the Manual (logical framework), they did not systematically meet the SMART requirements.

234. UNHCR underlined that not all indicators, such as on protection, were always easily quantified. UNHCR considered, for instance, that in the context of the protection function and its environment it was more authoritative to measure outcomes, a more qualitative measure, than outputs.

235. UNHCR agreed with the Board's recommendation to include in its work plans operational sets of objectives and indicators, in line with its "specific, measurable, achievable, relevant and time-bound" policy, with a view to improving reporting on annual objectives and measured achievements.

Reporting

236. UNHCR has introduced a new standards and indicators report as a mandatory part of the country report for (a) all countries with refugees or asylum-seekers, (b) all refugee camps under UNHCR responsibility hosting more than 2,500 refugees and (c) UNHCR reintegration operations in countries of return.

237. The country report is the principal end-of-year report produced by country offices and also serves as the basis for the annual global report. Chapter 4 of the Manual recommends selecting up to 10 impact and/or performance indicators. This limitation is restrictive, since the country plans often have more than 10 indicators: for example, there were 29 indicators for 2003 in Angola and 37 in Ethiopia. UNHCR explained that the indicators often mix impact and performance and that, to know the impact of a project on beneficiaries, one should look at the most important indicators. The risk, however, is that reporting could be limited to the 10 indicators that have the best rate of implementation, giving biased information on programme implementation.

238. UNHCR agreed with the Board's recommendation to consider ways to ascertain that indicators selected provide a representative image of actual achievements.

Evaluation

239. The UNHCR evaluation policy took effect on 1 January 2003. There has been no reported evaluation in the Central and South-West Asia, North Africa and Middle East region, and no reported self-evaluations. A review of the Evaluation Unit's work plan to date also shows that its actual focus was more limited than stated by the policy.

240. UNHCR had no system to follow up on the reports and recommendations after they were issued. All completed evaluations were electronically accessible on the Evaluation and Policy Analysis Unit page on the UNHCR website. Actions were undertaken, but their completion depends on the availability of sufficient staff resources to monitor the follow-up of the evaluation issues.

241. In September 2002, management announced a "toolbox" of self-evaluation procedures and methods. At the time of the present audit, it was expected to be issued at the end of 2004. Training sessions have begun.

242. UNHCR agreed with the Board's recommendation to continue to improve its evaluation tools, the follow-up to evaluation and the use of self-evaluation.

243. As a conclusion, the Board, while commending UNHCR for the efforts made in the development of the use of results-based management, especially in the field, notes that progress is needed at headquarters and in the evaluation function.

6. Information and communication technology

Management Systems Renewal Project access rights

244. The security strategy for MSRP includes formalized rules for naming conventions (permission lists, roles, user IDs) and for password control. Nevertheless, human resources still had no formalized process description with regard to new staff arrivals in or departures from the organization. Moreover, there was no regular integrity control of user IDs (temporary accounts, closed accounts and segregation of duties).

245. UNHCR agreed with the Board's recommendation to formalize security processes in respect of MSRP access rights and to implement regular integrity controls of user accounts in order to improve the security of the system.

Anti-fraud policy

246. In regard to such risk factors as the number of sites operating in extreme circumstances, the nature of UNHCR activities, staff rotation and the number of temporary staff in over 100 countries, there was an inherent risk of fraud. UNHCR staff members were not made sufficiently aware of anti-fraud policies and of risks incurred in case of fraud or misbehaviour. The document on contracts with individual consultants did not include specific anti-fraud information.

247. The Board recommends that UNHCR improve staff awareness regarding information and communication technology anti-fraud policies.

Information technology strategy costs

248. In response to the Board's recommendation in paragraph 142 of its previous report (A/59/5/Add.5, chap. II) to review and develop the completeness of its information and communication technology strategic documents, UNHCR provided the Board with its completed information technology strategic plan for 2005-2007. The document includes many of the subjects suggested in table 11 of the Board's previous report. The Board noted, however, that the plan still did not contain any estimated costs.

249. The Board recommends that UNHCR endeavour to prepare its information and communication technology strategic plan with estimated costs.

7. Costs of registration and statistics activities

250. In its 2004 report, the Board noted that UNHCR did not monitor the costs of its registration and statistic-collection activities. This lack of information may lead to a non-optimal allocation of resources.

251. The Board reiterates its recommendation that UNHCR identify the expenditures related to its registration activities, with a view to setting related objectives and to monitoring their implementation.

8. Field office review

Delegation of financial signing authority

252. In the field offices visited by the Board, the delegations of financial signing authority and the specimen signature cards for individual staff members were not always updated in a timely manner. Some staff members still had valid delegations although they were no longer in the relevant office (New York and Namibia). There was no formal delegation of authority to some sub-offices away from the main, country offices (Angola, Eritrea, Ethiopia, Namibia and the Russian Federation).

253. UNHCR agreed with the Board's recommendation to systematically control the giving and updating of proper delegations of financial authority.

Management of petty cash

254. Several offices did not formally designate petty cash custodians, nor provide instructions to the custodians concerning the types of expenditure allowed from the petty cash account (Angola, Eritrea, Ethiopia, Namibia, and New York). This ran contrary to section 4.6 of chapter 6 of the UNHCR Manual.

255. UNHCR agreed with the Board's recommendation to ensure that petty cash management rules are adhered to by field offices.

Segregation of duties

256. The segregation of duties, a basic requirement for internal controls, was not always respected. A number of payment transactions were made without prior approval. The same officer certified, authorized and approved a transaction. There were transactions with no certification, or authorized by an officer with no proper delegation. The Board found such cases, although not involving material amounts, in Angola and Ethiopia.

257. UNHCR agreed with the Board's recommendation to ensure that financial duties are understood and properly segregated in field offices.

Procurement

258. Some field offices did not comply with chapter 8 of the Manual with regard to procurement plans, rosters of vendors and purchase-order logs (Angola, Eritrea and Ethiopia). Competitive bidding was not systematically used (Angola and Namibia).

259. UNHCR agreed with the Board's recommendation to ensure that its field offices conduct procurement activities in line with best practices set out in its Manual.

Training

260. None of the five above-mentioned offices audited by the Board had a training plan or a training report. It was not possible to ascertain compliance with the minimum requirements of the 2003 learning policy and guidelines, which state, for example, that managers have the obligation to allow staff the time to learn and to encourage workplace learning. Five per cent of work time (or just over two weeks per year) allocated to learning is considered the minimum at UNHCR.

261. The Board recommends that UNHCR ensure that field offices adopt a training plan and report on its implementation.

Programme planning, monitoring and evaluation

262. Some subagreements were signed at too late a stage with implementing partners. There was room for improvement in the monitoring of subagreements and related funds.

263. The objectives established in the 2003 and 2004 country operation plans were consistent with the standard format provided by the Manual (logical framework). However, in none of the five field offices did they systematically meet the SMART requirements of the Manual.

264. Implementing partners often did not separate funds received from UNHCR from their other income, contrary to the provisions of the Manual. This presented the risk of greatly impairing the tracking of UNHCR funds (Angola, Eritrea and Ethiopia).

265. The Board recommends that UNHCR ensure that its field offices fully comply with the provisions of chapter 4 of its Manual on programme implementation.

9. New York Office review

266. The Board audited the representation Office in New York, taking into account the General Assembly's concern as expressed in its resolution 58/270 of 23 December 2003, in which it requested the Secretary-General to review the structure and functions of all liaison or representation offices in New York of organizations headquartered elsewhere funded from the regular budget and to report to the Assembly. In addition to the above observations, the Board noted the following.

267. The New York Office did not benefit from a consolidated banking approach by UNHCR, which has accounts with another bank in New York, nor did it benefit from such an approach at the United Nations-system level, while the United Nations, its funds and programmes maintain a large number of accounts, with significant balances, at the same bank.

268. UNHCR agreed with the Board's recommendation to approach the United Nations Treasury with a view to holding joint negotiations on consolidated banking fees.

269. The New York Office had 13 staff members, but, unlike other offices away from headquarters, had no formal planning of activities and no formal reporting on outputs and achievements reached. It was therefore difficult to assess how the Office meets its mission. In 2003, the Office's Director and Special Adviser to the High Commissioner submitted thematic and operational priorities to the Senior Management Committee, based on the United Nations agenda. However, this exercise has not been repeated on a regular basis, and there was no documented evidence reflecting feedback and understanding from headquarters on the implications of the listed functions and focus of the New York Office. The High Commissioner, in his internal circular IOM/21-FOM/20/2003, and the UNHCR 2004 annual report pledged to strengthen the New York Office.

270. The Office did not set objectives or measure output for media relations, contrary to what other field offices do, while this may be one of its core responsibilities.

271. In the absence of planned objectives and of measurement of progress compared with objectives, it was difficult to understand how UNHCR could assess whether the Office was adequately staffed. UNHCR has not formally benchmarked with similar units based in New York. The generally high grade level of the staff of the Office was reported to be imposed by the requirements of numerous meeting organizers to have representation at the P-5 level and above, but was not documented by a workload analysis.

272. The New York Office had yet to implement results-based management, while UNHCR has decided that objectives and outputs must be broken down into detailed activities, with specific responsibilities and objectives for delivery, appropriate monitoring and reporting. UNHCR indicated that the 2006 budget has outlined the objectives, expected outputs and key indicators for measuring results, including the objectives for the public information budget.

273. The Board recommends that UNHCR headquarters review annually the New York Office's activities, outputs and plans.

10. Fraud and presumptive fraud

274. As required under the Financial Regulations and Rules of the United Nations, which are applicable in the absence of any specific rules on this matter in the Financial Rules of UNHCR, the Administration reported five cases of fraud and presumptive fraud to the Board of Auditors for the financial period ended 31 December 2004, in addition to the resettlement fraud cases mentioned in paragraph 196 above. For 2003, UNHCR had reported 19 cases to the Board.

275. The extent of potential losses for the cases reported below under (c) and (d) had yet to be determined by UNHCR, since those cases were still pending. Altogether, UNHCR reported that it had recovered \$2,130 out of \$119,169 in alleged fraudulent losses by 31 December 2004:

(a) In one case, staff members were alleged to have stolen funds from the organization (\$2,130). The funds have been recovered and disciplinary measures have been recommended to the Secretary-General;

(b) In one case, 36 staff members were alleged to have submitted fraudulent medical insurance claims (for amounts from \$100,000 to \$150,000). Disciplinary measures were still in preparation at the time of the Board's audit;

(c) One staff member was alleged to have accepted bribes from a refugee (for an unknown amount). Remedial action had not been determined at the time of the Board's audit;

(d) In two cases, staff members were alleged to have certified false information or submitted fake certificates in connection with requests for education grants (a total of \$16,379 was involved). The Joint Disciplinary Committee was examining the staff member's appeal of his dismissal in one case, and a legal analysis was prepared in the other.

276. UNHCR could not inform the Board of the controls that had been implemented to prevent the recurrence of such cases, except in one case, but indicated that it would continue to strengthen controls and procedures to identify and minimize situations of fraud risk as part of the institutional commitment to embrace better practices in the assessment of risks, including fraud.

E. Acknowledgement

277. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to its staff by the High Commissioner and his staff.

(Signed) Philippe **Séguin**
First President of the Court of Accounts of France
Lead Auditor

(Signed) Guillermo N. **Carague**
Chairman of the Board
Chairman, Philippine Commission on Audit

(Signed) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

1 July 2005

Note: The members of the Board of Auditors have signed only the original English version of the report.

Annex I

Summary of status of implementation of recommendations of the Board for the financial period ended 31 December 2003*

<i>Topic</i>	<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Total</i>	<i>Relevant paragraphs in the present report</i>
A. Financial issues					
After-service liabilities ^a		para. 21		1	51
Disclosure in financial report		para. 33		1	55-58
Accounting for currency exchange	para. 40			1	96-97
Expenditure ^a	para. 46			1	
Cash and bank	para. 48			1	
Accounting for payables	para. 60	para. 62		2	
Year-end commitments	para. 12 (b)			1	
Deferred charges		para. 12 (a)		1	
B. Management issues					
Change management	para. 12 (e)			1	
Statistics	para. 122 (b)	paras. 119 (a), (b) and (c) and 125	para. 122 (a)	6	
Premises		para. 131		1	
Information and communication technology	paras. 169, 177, 179 (a) and (b), 181 and 185	paras. 12 (h) and (i), 142 (b), 149, 151 (a) and (b), 154 (a), (b) and (c), 157, 160, 165, 167 and 183	para. 142 (a)	21	244-249
Implementing partners		paras. 12 (d) and 76		2	105-119
Asset management ^a		para. 12 (c)		1	
Fraud prevention and management	para. 196	para. 192		2	274-276
Total	14	27	2	43	
Percentage	32	63	5		

* See *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5E (A/59/5/Add.5, chap. II)*.

^a Reiteration of 2002 recommendation.

Annex II

Summary of status of implementation of recommendations of the Board for the financial period ended 31 December 2002*

<i>Topic</i>	<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Total</i>	<i>Relevant paragraphs in the present report</i>
A. Financial issues					
Accounting for expenditure	para. 27			1	
Programme expenditure	paras. 30, 34, 60, 63, 66 and 68			6	55-62
End-of-service liabilities		para. 22		1	51
Receivables/payables		para. 40		1	
Medical Insurance Plan	para. 38	para. 36		2	
Value-added tax	para. 42			1	
B. Management issues					
Human resources	paras. 75, 84, 87, 91, 110, 115, 120, 124, 127, 133 and 149	paras. 82, 94, 101, 104 and 129		15	123-129
Asset management		para. 44		1	98-102
Training	paras. 136 and 147 paras. 140 and 144			4	198-203
Field operations	para. 58			1	252-265
Total	25	9^a	0	34	
Percentage	74	26	0	100	

* See *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5E* (A/58/5/Add.5, chap. II).

^a Three of these recommendations were reiterated in the report for 2003.

Chapter III

Audit opinion

We have audited the accompanying financial statements of the United Nations High Commissioner for Refugees, comprising statements numbered I to III, schedules numbered 1 to 5 and the supporting notes for the year ended 31 December 2004. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and in conformity with international standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2004 and the results of operations and cash flows for the period then ended in accordance with the stated accounting policies of the United Nations High Commissioner for Refugees, as set out in note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Furthermore, in our opinion, the transactions of the funds of the High Commissioner for Refugees 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 legislative authority.

In accordance with article VII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the United Nations High Commissioner for Refugees.

(Signed) Philippe **Séguin**
First President of the Court of Accounts of France
Lead Auditor

(Signed) Guillermo N. **Carague**
Chairman of the Board
Chairman, Philippine Commission on Audit

(Signed) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

1 July 2005

Note: The members of the Board of Auditors have signed only the original English version of the audit opinion.

Chapter IV

Statement of the High Commissioner's responsibilities 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 High Commissioner, which 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 (UNHCR) 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 appended financial statements (see chap. V), comprising statements I to III, schedules 1 to 5, annexes I and II, appendix I and supporting notes, were prepared in accordance with the UNHCR Financial Rules (A/AC.96/503/Rev.7) and the United Nations common accounting standards. In management's opinion, the accompanying financial statements present fairly the financial position of the Office as at 31 December 2004, the results of its operations and the cash flows of its individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Certified:

(Signed) Saburo **Takizawa**
Controller and Director
Division of Financial and Supply Management

Approved:

(Signed) Wendy **Chamberlin**
United Nations Acting High
Commissioner for Refugees

Geneva
11 May 2005

Chapter V

Financial statements for the year ended 31 December 2004

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31 December 2004
(in thousands of United States Dollars)

STATEMENT I

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		UN Regular Budget Fund	Supplementary Programmes Fund		Junior Professional Officers Fund <i>Note 2 (d)</i>	Medical Insurance Plan <i>Note 2 (d)</i>	2004	2003 <i>Restated</i>
			General	Trust		General	Trust				
INCOME:											
Voluntary Contributions	Note 2(f) Sched 1	-	793 961	-	27 750	158 280	-	10 030	-	990 021	928 866
Other/Miscellaneous Income											
Interest Income	Note 2(g)	1 558	-	-	-	-	-	-	259	1 817	2 513
Currency exchange adjustments	Note 2(h)	-	6 906	-	-	-	-	-	-	6 906	41 499
Other/Miscellaneous Income	Note 2(i)	148	4 450	-	-	-	-	-	3 754	8 352	8 406
TOTAL INCOME		1 706	805 317	-	27 750	158 280	-	10 030	4 013	1 007 096	981 283
EXPENDITURE:											
Expenditure	Note 2(j), 5	1 004	869 749	-	27 750	156 068	692	8 369	1 656	1 065 288	960 104
TOTAL EXPENDITURE		1 004	869 749	-	27 750	156 068	692	8 369	1 656	1 065 288	960 104
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		702	(64 432)	-	-	2 212	(692)	1 661	2 357	(58 192)	21 180
Adjustments to Prior Years' Contributions		-	(1 079)	-	-	(230)	-	(341)	-	(1 650)	(2 083)
Adjustments to Prior Years' Expenditure		-	8641	-	-	3 780	597	(10)	-	13 008	14 095
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		702	(56 870)	-	-	5 762	(95)	1 310	2 357	(46 834)	33 191
Cancellation of Prior Years' Obligations	Sched 5	0	10 796	40	-	6 710	3	20	-	17 569	17 964
Transfer Supplementary Programme to Annual Programme	Note 2(b), 4(a)	0	36 941	-	-	(36 941)	-	-	-	-	-
Transfer to/from other funds	Note 2(b), 4(b)	(702)	(15 035)	-	-	15 737	-	-	-	-	-
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		50 000	48 106	364	-	49 118	364	7 224	15 829	171 005	119 849
RESERVES AND FUND BALANCES, END OF YEAR		50 000	23 938	404	-	40 386	272	8 554	18 186	141 740	171 005

STATEMENT OF ASSETS, LIABILITIES AND RESERVES AND FUND BALANCES

As at 31 December 2004

(in thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		UN Regular Budget Fund	Supplementary Programmes Fund		Junior Professional Officers <i>Note 2 (d)</i>	Medical Insurance Plan <i>Note 2 (d)</i>	Eliminations	2004	2003 <i>Restated</i>
			General	Trust		General	Trust					
ASSETS:												
Cash and term deposits	Note 8	48 650	40 959	404	-	31 355	267	7 354	18 187	-	147 176	191 772
Accounts receivable												
Voluntary contributions receivable	Sched 1,2, Note 9	-	50 422	-	-	31 181	-	1 200	-	-	82 803	72 914
Due from United Nations agencies	Note 11	-	5 962	-	1 350	-	-	-	-	-	7 312	1 457
Due from implementing agencies, net	Note 2(n), 6	-	1 210	-	-	90	5	-	-	-	1 305	1 462
Other receivables	Note 12	1 350	21 246	-	-	-	-	-	-	1 350	21 246	19 211
Other assets		-	4 475	-	-	-	-	-	-	-	4 475	5 331
TOTAL ASSETS		50 000	124 274	404	1 350	62 626	272	8 554	18 187	1 350	264 317	292 147
LIABILITIES:												
Contributions received in advance		-	13 064	-	-	-	-	-	-	-	13 064	21 316
Unliquidated obligations	Sched 3,4,5	-	69 276	-	-	22 239	-	-	-	-	91 515	85 323
Accounts payable	Note 15	-	17 996	-	1 350	-	-	-	-	1 350	17 996	14 503
TOTAL LIABILITIES		-	100 336	-	1 350	22 239	-	-	-	1 350	122 575	121 142
RESERVES AND FUND BALANCES		50 000	23 938	404	-	40 387	272	8 554	18 187	-	141 742	171 005
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		50 000	124 274	404	1 350	62 626	272	8 554	18 187	1 350	264 317	292 147

STATEMENT OF CASH FLOWS
for the year ended 31 December 2004
(in thousands of United States Dollars)

A/60/5/Add.5

STATEMENT III										
	Working Capital and Guarantee Fund Capital and Guarantee	Annual Programme Fund General	Annual Programme Fund Trust	UN Regular Budget Fund	Supplementary Programme Fund General	Supplementary Programme Fund Trust	Junior Professional Officers Fund Professional Officers	Medical Insurance Plan	TOTAL	
									2004	2003 <i>Restated</i>
Cash Flows from Operating Activities										
Net excess (shortfall) of income over expenditure (Statement 1)	702	-56 870	-		5 762	(95)	1 310	2 357	(46 834)	33 191
(Increase) decrease in contribution receivable		(4 990)			(4 700)		(200)		(9 890)	(6 390)
(Increase) decrease in other accounts receivable	(1 293)	(6 465)	-	(1 350)	31	(5)	-	-	(9 082)	(2 920)
(Increase) decrease in other assets		856							856	(4 360)
Increase (decrease) in contributions received in advance		(8 252)							(8 252)	13 377
Increase (decrease) in unliquidated obligations	-	18 291	-		(11 839)	(54)	(206)	-	6 192	6 792
Increase (decrease) in accounts payable	-	3 494	-	1 350	-	-	-	-	4 844	(4 611)
Less: Interest income	(1 558)	-	-		-	-	-	(259)	(1 817)	(2 513)
Currency exchange adjustments		(6 906)							(6 906)	(41 499)
NET CASH FROM OPERATING ACTIVITIES	(2 149)	(60 842)	-		(10 746)	(154)	904	2 098	(70 889)	(8 933)
Cash flows from investing and financing Activities										
Interest income	1 558							259	1 817	2 513
Currency exchange adjustments		6 906							6 906	41 499
NET CASH FROM INVESTING AND FINANCING	1 558	6 906	-		-	-	-	259	8 723	44 012
Cash flows from other sources										
Cancellation of prior years obligations		10 796	40		6 710	3	20		17 569	17 964
Transfer to (from) other funds	(702)	21 906			(21 204)				-	-
NET CASH FROM OTHER SOURCES	(702)	32 702	40		(14 494)	3	20	-	17 569	17 964
Net Increase (decrease) in cash and term deposits	(1 293)	(21 235)	40		(25 239)	(151)	924	2 358	(44 596)	53 043
Cash and term deposits at beginning of year	49 943	62 194	364		56 594	418	6 430	15 829	191 772	138 729
CASH AND TERM DEPOSITS AT END OF YEAR	48 650	40 959	404		31 355	267	7 354	18 187	147 176	191 772

Contributions by Programme - All Funds
As at 31 December 2004
(in United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
UNHCR TOTAL				
FIELD OPERATIONS				
AFRICA				
<u>AFRICA OVERALL</u>				
AFRICA OVERALL	2 747	65 395	0	68 141
AFRICA OVERALL	2 747	65 395	0	68 141
<u>WEST AFRICA</u>				
WEST AFRICA OVERALL	398	19 639	0	20 037
BENIN	79	70	0	149
CAMEROON	0	143	0	143
GHANA	124	972	0	1 096
GUINEA	44	8 970	0	9 014
COTE D'IVOIRE	250	3 937	0	4 187
LIBERIA	133	3 203	0	3 335
SENEGAL	49	120	0	169
SIERRA LEONE	874	15 990	0	16 864
WEST AFRICA	1 952	53 043	0	54 994
<u>EAST AND HORN OF AFRICA</u>				
EAST & HORN OF AFRICA OVERALL	0	19 141	0	19 141
DJIBOUTI	76	180	0	256
ERITREA	504	8 938	0	9 442
ETHIOPIA	158	6 383	0	6 540
KENYA	174	12 814	0	12 989
SOMALIA	96	5 135	0	5 231
SUDAN	0	6 181	0	6 181
UGANDA	133	6 310	0	6 443
EAST AND HORN OF AFRICA	1 142	65 081	0	66 223
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CENTRAL AFRICA & GREAT LAKES	0	24 961	0	24 961
CENTRAL AFRICAN REPUBLIC	102	110	0	212
COUNTRIES IN CENTRAL AFRICA	0	156	0	156
GABON	0	34	0	34
BURUNDI	4 364	6 819	0	11 184
CHAD	0	400	0	400
CONGO	118	1 100	0	1 218
DEMOCRATIC REPUBLIC OF THE CONGO	709	8 704	0	9 413
RWANDA	0	2 143	0	2 143
UNITED REPUBLIC OF TANZANIA	2 818	25 675	0	28 493
CENTRAL AFRICA AND GREAT LAKES	8 111	70 102	0	78 213
<u>SOUTHERN AFRICA</u>				
SOUTHERN AFRICA OVERALL	0	9 590	0	9 590
ANGOLA	851	11 896	0	12 747
BOTSWANA	71	70	0	141
MALAWI	67	300	0	367
MOZAMBIQUE	64	80	0	144
NAMIBIA	0	568	0	568
ZAMBIA	131	5 552	0	5 682
SOUTHERN AFRICA	1 184	28 054	0	29 239
AFRICA	15 135	281 675	0	296 810

Contributions by Programme - All Funds
As at 31 December 2004
(in United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>CASWANAME</u>				
<u>NORTH AFRICA</u>				
NORTH AFRICA OVERALL	0	1 366	0	1 366
ALGERIA	506	2 386	0	2 892
MOROCCO	0	0	0	0
WESTERN SAHARA	133	254	0	387
NORTH AFRICA	639	4 007	0	4 646
<u>MIDDLE EAST</u>				
MIDDLE EAST OVERALL	100	8 021	0	8 121
EGYPT	60	1 253	0	1 313
IRAQ	0	1 288	0	1 288
JORDAN	0	0	0	0
SAUDI ARABIA	0	33	0	33
SYRIAN ARAB REPUBLIC	42	90	0	132
YEMEN	0	1 541	0	1 541
MIDDLE EAST	202	12 225	0	12 428
<u>SOUTH-WEST ASIA</u>				
SOUTH-WEST ASIA OVERALL	0	59 611	0	59 611
AFGHANISTAN	2 817	30 830	0	33 647
ISLAMIC REPUBLIC OF IRAN	(669)	7 155	0	6 486
PAKISTAN	2 070	3 357	0	5 427
SOUTH-WEST ASIA	4 219	100 952	0	105 170
<u>CENTRAL ASIA</u>				
CENTRAL ASIA OVERALL	593	1 957	0	2 550
TAJIKISTAN	0	60	0	60
UZBEKISTAN	0	40	0	40
CENTRAL ASIA	593	2 057	0	2 650
CASWANAME	5 653	119 240	0	124 893
<u>ASIA AND THE PACIFIC</u>				
<u>ASIA AND PACIFIC OVERALL</u>				
ASIA PACIFIC OVERALL	0	6 142	0	6 142
ASIA AND PACIFIC OVERALL	0	6 142	0	6 142
<u>SOUTH ASIA</u>				
SOUTH ASIA OVERALL	0	5 468	0	5 468
BANGLADESH	467	2 144	0	2 611
INDIA	0	300	0	300
SRI LANKA	562	2 552	0	3 114
NEPAL	2 687	1 520	0	4 207
SOUTH ASIA	3 715	11 985	0	15 700
<u>EAST ASIA AND THE PACIFIC</u>				
MYANMAR	1 578	3 545	0	5 123
EAST ASIA AND PACIFIC OVERALL	482	9 866	0	10 348
CHINA	0	23	0	23
INDONESIA	0	1 552	0	1 552
JAPAN	0	152	0	152
CAMBODIA	58	60	0	118
PAPUA NEW GUINEA	0	206	0	206
THAILAND	586	1 365	0	1 951
EAST ASIA AND THE PACIFIC	2 703	16 769	0	19 472
ASIA AND THE PACIFIC	6 419	34 895	0	41 314

Contributions by Programme - All Funds
As at 31 December 2004
(in United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>EUROPE</u>				
<u>EUROPE OVERALL</u>				
EUROPE OVERALL	0	0	0	0
EUROPE OVERALL	0	0	0	0
<u>EASTERN EUROPE</u>				
EASTERN EUROPE OVERALL	(581)	7 381	0	6 801
ARMENIA	0	572	0	572
AZERBAIJAN	69	1 162	0	1 230
BELARUS	0	12	0	12
GEORGIA	0	1 236	0	1 236
REPUBLIC OF MOLDOVA	133	0	0	133
RUSSIAN FEDERATION	321	5 580	0	5 901
UKRAINE	34	497	0	531
EASTERN EUROPE	(25)	16 440	0	16 415
<u>CENTRAL EUROPE</u>				
CEN EUROPE AND BALTIC STATES	0	1 912	0	1 912
CZECH REPUBLIC	10	12	0	22
TURKEY	0	577	0	577
CENTRAL EUROPE	10	2 501	0	2 510
<u>WESTERN EUROPE</u>				
WESTERN EUROPE OVERALL	0	750	0	750
AUSTRIA	1	44	0	45
BELGIUM	0	70	0	70
FRANCE	0	590	0	590
GERMANY	0	488	0	488
IRELAND	0	162	0	162
SPAIN	0	333	0	333
SWEDEN	0	148	0	148
SWITZERLAND	0	185	0	185
WESTERN EUROPE	1	2 771	0	2 772
<u>SOUTH EASTERN EUROPE</u>				
SOUTH EASTERN EUROPE OVERALL	84	20 698	0	20 782
ALBANIA	188	1 067	0	1 255
BOSNIA AND HERZEGOVINA	0	2 231	0	2 231
CROATIA	0	1 119	0	1 119
FYR MACEDONIA	0	1 303	0	1 303
SERBIA AND MONTENEGRO	797	3 206	0	4 003
SOUTH EASTERN EUROPE	1 069	29 624	0	30 693
EUROPE	1 055	51 336	0	52 391

Contributions by Programme - All Funds
As at 31 December 2004
(in United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>AMERICAS</u>				
AMERICAS OVERALL	605	2 645	0	3 250
AMERICAS OVERALL	605	2 645	0	3 250
<u>SOUTH AMERICA OVERALL</u>				
SOUTH AMERICA OVERALL	0	275	0	275
SOUTH AMERICA OVERALL	0	275	0	275
<u>NORTHERN SOUTH AMERICA</u>				
NORTHERN SOUTH AMERICA OVERALL	80	2 244	0	2 324
VENEZUELA	299	421	0	719
ECUADOR	498	1 917	0	2 415
COLOMBIA	1 184	6 850	0	8 034
PANAMA	40	110	0	150
NORTHERN SOUTH AMERICA	2 101	11 542	0	13 643
<u>SOUTHERN SOUTH AMERICA</u>				
SOUTHERN SOUTH AMERICA OVERALL	0	20	0	20
SOUTHERN SOUTH AMERICA	0	20	0	20
<u>NORTH AMERICA AND CARRIBEAN</u>				
N AMERICA & CARRIBEAN OVERALL	45	639	0	684
NORTH AMERICA AND CARRIBEAN	45	639	0	684
<u>CENTRAL AMERICA AND MEXICO</u>				
CENTRAL AMERICA OVERALL	0	282	0	282
COSTA RICA	60	200	0	260
CENTRAL AMERICA AND MEXICO	60	482	0	543
AMERICAS	2 811	15 603	0	18 414
FIELD OPERATIONS	31 073	502 750	0	533 822
<u>GLOBAL PROGRAMMES</u>				
DIV EXTERNAL RELATIONS	0	301	0	301
GLOBAL PROGRAMMES OVERALL	1 785	19 905	0	21 690
EXECUTIVE DIRECTION AND MGT	227	3 765	171	4 163
DEPT INT PROTECTION	1 385	4 435	0	5 820
DIV OPERATIONAL SUPPORT	275	1 586	0	1 861
DIV HUMAN RESOURCES MGT	160	0	0	160
OTHER GLOBAL PROGRAMMES	0	0	0	0
GLOBAL PROGRAMMES	3 832	29 993	171	33 996
<u>HEADQUARTERS</u>				
DIV EXTERNAL RELATIONS	0	73	0	73
HEADQUARTERS OVERALL	4 500	16 108	0	20 608
EXECUTIVE OFFICE	0	1 567	0	1 567
DEPT OF INT PROTECTION	0	367	0	367
DEPARTMENT OF OPERATIONS	0	305	0	305
DIV OPERATIONAL SUPPORT	0	593	0	593
DIV FINANCE AND SUPPLY MGT	0	0	0	0
HEADQUARTERS	4 500	19 014	0	23 514
OPERATIONAL RESERVE	0	8 060	0	8 060
OVERALL	770	193 798	0	194 568
Total ANNUAL PROGRAMME FUND	40 175	753 615	171	793 961

Contributions by Programme - All Funds
As at 31 December 2004
(in United States Dollars)

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>UNHCR TOTAL</u>				
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>WEST AFRICA</u>				
WEST AFRICA OVERALL	1 708	16 008	0	17 716
LIBERIA	1 204	5 889	782	7 876
WEST AFRICA	2 912	21 898	782	25 592
<u>EAST AND HORN OF AFRICA</u>				
EAST & HORN OF AFRICA OVERALL	0	3 082	0	3 082
SUDAN	850	3 635	0	4 485
EAST AND HORN OF AFRICA	850	6 717	0	7 567
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CENTRAL AFRICA & GREAT LAKES	5 250	1 064	0	6 314
BURUNDI	0	7 804	0	7 804
CHAD	4 858	73 909	465	79 233
CENTRAL AFRICA AND GREAT LAKES	10 108	82 777	465	93 351
AFRICA	13 870	111 391	1 247	126 509
<u>CASWANAME</u>				
<u>MIDDLE EAST</u>				
MIDDLE EAST OVERALL	14 227	3 476	0	17 703
IRAQ	0	12 620	0	12 620
JORDAN	0	30	0	30
MIDDLE EAST	14 227	16 127	0	30 354
<u>SOUTH-WEST ASIA</u>				
SOUTH-WEST ASIA OVERALL	177	125	0	302
AFGHANISTAN	0	0	0	0
ISLAMIC REPUBLIC OF IRAN	0	160	0	160
SOUTH-WEST ASIA	177	285	0	462
CASWANAME	14 404	16 412	0	30 816
FIELD OPERATIONS	28 274	127 803	1 247	157 325
<u>GLOBAL PROGRAMMES</u>				
EXECUTIVE DIRECTION AND MGT	0	500	0	500
GLOBAL PROGRAMMES	0	500	0	500
<u>HEADQUARTERS</u>				
DEPARTMENT OF OPERATIONS	0	455	0	455
HEADQUARTERS	0	455	0	455
OVERALL	0	0	0	0
Total SUPPLEMENTARY PROGRAMME FUND	28 274	128 758	1 247	158 280

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Contributions by Programme - All Funds

As at 31 December 2004

(in United States Dollars)

Schedule 1 Report 1

JUNIOR PROFESSIONAL OFFICERS	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>UNHCR TOTAL</u>				
<u>GLOBAL PROGRAMMES</u>				
OTHER GLOBAL PROGRAMMES	1 200	8 830	0	10 030
GLOBAL PROGRAMMES	1 200	8 830	0	10 030
OVERALL	0	0	0	0
Total JUNIOR PROFESSIONAL OFFICERS	1 200	8 830	0	10 030

Contributions by Programme - All Funds
For the Year Ending: 31 December 2004
(in thousands of United States Dollars)

Schedule 1 - Report 2

	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<i>DONOR</i>				
<i>Governmental Donors</i>				
Angola	0	297	0	297
Algeria	0	50	0	50
Andorra	0	0	0	0
Argentina	0	20	0	20
Australia	0	13 618	0	13 618
Austria	1	1 294	0	1 295
Bahamas	0	0	0	0
Bahrain	0	0	0	0
Bangladesh	0	0	0	0
Belgium	718	7 780	0	8 498
Belize	0	0	0	0
Benin	0	0	0	0
Bermuda	0	10	0	10
Bolivia	0	0	0	0
Botswana	0	0	0	0
Brazil	0	0	0	0
Brunei	0	0	0	0
Bulgaria	0	0	0	0
Canada	0	23 725	0	23 725
Chile	0	20	0	20
China	0	250	0	250
Colombia	25	0	0	25
Costa Rica	0	9	0	9
Cyprus	0	40	0	40
Czech Republic	10	422	0	431
Denmark	0	45 444	0	45 444
Djibouti	0	0	0	0
Ecuador	0	0	0	0
Egypt	0	0	0	0
El Salvador	0	0	0	0
Estonia	0	63	0	63
Finland	0	16 699	0	16 699
France	663	11 284	0	11 947
Germany	0	30 411	782	31 194
Ghana	0	10	0	10
Greece	512	900	0	1 412
Guatemala	0	0	0	0
Guyana	0	0	0	0
Holy See	0	20	0	20
Honduras	0	0	0	0
Hungary	0	235	0	235

Contributions by Programme - All Funds
For the Year Ending: 31 December 2004
(in thousands of United States Dollars)

Schedule 1 - Report 2

	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
Iceland	0	60	0	60
India	0	9	0	9
Indonesia	0	0	0	0
Iran	0	0	0	0
Ireland	0	10 170	0	10 170
Israel	0	50	0	50
Italy	(0)	12 175	0	12 175
Japan	63	81 689	0	81 752
Republic of Korea	0	1 599	0	1 599
Kuwait	0	198	0	198
Libyan Arab Jamahiriya	0	0	0	0
Sri Lanka	0	0	0	0
Latvia	0	8	0	8
Liechtenstein	0	241	0	241
Lithuania	0	4	0	4
Luxembourg	1 857	3 942	0	5 799
Madagascar	0	0	0	0
Malaysia	0	0	0	0
Malta	0	0	0	0
Mauritius	0	0	0	0
Mexico	100	0	0	100
Monaco	0	20	0	20
Morocco	0	50	0	50
Myanmar	0	0	0	0
Namibia	0	0	0	0
Netherlands	0	78 980	0	78 980
New Zealand	0	3 067	0	3 067
Nicaragua	0	0	0	0
Nigeria	0	0	0	0
Norway	0	53 743	96	53 840
Oman	0	0	0	0
Pakistan	0	0	0	0
Panama	0	0	0	0
Paraguay	0	0	0	0
Peru	0	0	0	0
Philippines	0	0	0	0
Poland	0	44	0	44
Portugal	0	1 111	0	1 111
Qatar	0	100	0	100
Romania	0	0	0	0
Russian Federation	0	0	0	0
Rwanda	0	0	0	0

Contributions by Programme - All Funds
For the Year Ending: 31 December 2004
(in thousands of United States Dollars)

Schedule 1 - Report 2

	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
San Marino	0	5	0	5
Saudi Arabia	0	133	0	133
Singapore	0	10	0	10
Slovak Republic	0	12	0	12
Slovenia	0	30	0	30
South Africa	0	260	0	260
Spain	5 010	7 892	0	12 902
Surinam	0	0	0	0
Sweden	84	60 221	531	60 836
Switzerland	439	21 802	0	22 241
Tanzania	0	0	0	0
Thailand	0	20	0	20
Tunisia	0	8	0	8
Turkey	0	0	0	0
United Arab Emirates	0	108	0	108
United Kingdom	553	47 837	0	48 390
United States of America	37 650	264 602	0	302 252
Uruguay	0	0	0	0
Venezuela	0	15	0	15
Yemen	0	0	0	0
Governmental Donors	47 683	802 817	1 409	851 909
<i>European Commission</i>				
European Commission	21 851	58 670	0	80 520
European Commission	21 851	58 670	0	80 520
<i>Intergovernmental Donors</i>				
African Union	0	60	0	60
Arab Gulf Prog for UN Dev Org	0	50	0	50
Council of Europe Dev Bank	0	1 004	0	1 004
Islamic Development Bank	0	0	0	0
Fund for International Develop	0	0	0	0
Org for Security & Coop in Eur	0	600	0	600
Inter-Government Organisation	0	0	0	0
Intergovernmental Donors	0	1 714	0	1 714
<i>UN Donors</i>				
United Nations	0	27 750	0	27 750
UN Programme on HIV/AIDS	16	0	0	16
United Nations Volunteers	3	0	0	3
UNDG Iraq Trust Fund	0	7 126	0	7 126
UN Development Programme	0	67	0	67
UN Trust Fund Human Security	0	2 059	0	2 059
UN Donors	19	37 001	0	37 020

Contributions by Programme - All Funds
For the Year Ending: 31 December 2004
(in thousands of United States Dollars)

Schedule 1 - Report 2

	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<i>Private Donors</i>				
Private Donors in Egypt	0	1	0	1
Private Donors in Liechtenstn	0	1	0	1
Private Donors in Russia	0	0	0	0
Private Donors in UAE	0	108	0	108
Private donors in Argentina	0	1	0	1
Private Donors in Austria	0	25	0	25
Private Donors in Australia	0	1 044	0	1 044
Private Donors in Bahrain	0	25	0	25
Private Donors in Belgium	0	1	0	1
Private Donors in Canada	0	494	0	494
Private Donors in China	0	72	0	72
Private donors in Colombia	0	0	0	0
Private donors in Denmark	0	0	0	0
Private Donors in France	0	969	0	969
Private Donors in Germany	0	1 442	0	1 442
Private Donors in Greece	0	581	0	581
Private Donors in Italy	0	3 774	0	3 774
Private Donors in Japan	0	2 211	0	2 211
Private donors in Jordan	0	1	0	1
Private donors in Korea	0	2	0	2
Private Donors in Kuwait	0	0	0	0
Private Donors in Libya	0	0	9	9
Private donors in Mexico	0	1	0	1
Private donors in Monaco	0	40	0	40
Private Donors in Netherlands	0	5 174	0	5 174
Private Donors in Norway	0	432	0	432
Private Donors in Oman	0	35	0	35
Private Donors in Qatar	0	0	0	0
Private Donors in Saudi Arabia	0	9	0	9
Private Donors in Spain	96	0	0	96
Private donors in Slovakia	0	0	0	0
Private Donors in Sweden	0	67	0	67
Private Donors in Switzerland	0	971	0	971
Private Donors in the UK	0	161	0	161
Private Donors in USA	0	1 111	0	1 111
Private donors in Venezuela	0	0	0	0
Private Donors	96	18 751	9	18 857
Total	69 649	918 953	1 418	990 020

Status of Prior Years' Outstanding Contributions
For the Year Ending 31 December 2004
(in thousands of United States Dollars)

Schedule 2

ANNUAL PROGRAMME FUND	1999	2000	2001	2002	2003	TOTAL
<u>DONOR</u>						
<u>Governmental Donors</u>						
Austria	0	0	0	0	0	0
Belgium	0	0	0	0	0	0
Benin	2	3	0	0	0	4
Chile	0	0	0	0	0	0
China	0	0	0	0	0	0
Colombia	0	0	0	0	0	0
France	0	0	0	0	0	0
Germany	0	0	0	5	0	5
Ghana	0	5	5	0	0	10
Hungary	0	30	35	0	0	65
Ireland	0	0	0	0	50	50
Italy	0	0	0	0	0	0
Sri Lanka	0	0	0	0	7	7
Luxembourg	0	0	0	0	0	0
Mexico	0	0	0	0	0	0
Norway	0	0	0	0	0	0
Portugal	25	0	0	0	0	25
Slovenia	0	0	0	0	(659)	(659)
Sweden	0	0	0	0	659	659
Switzerland	0	0	0	0	1	1
United Kingdom	130	0	0	0	0	130
United States of America	0	0	0	74	0	74
Yemen	0	2	2	0	0	4
Governmental Donors	157	40	42	78	58	374
<u>European Commission</u>						
European Commission	0	0	858	1 304	4 125	6 286
European Commission	0	0	858	1 304	4 125	6 286
<u>Private Donors</u>						
Private Donors in Italy	0	0	0	0	0	0
Private Donors in Norway	0	0	0	0	0	0
Private Donors in Spain	18	0	0	0	0	18
Private Donors	18	0	0	0	0	18
Total ANNUAL PROGRAMME FUND	175	40	900	1 382	4 182	6 679

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Status of Prior Years' Outstanding Contributions
For the Year Ending 31 December 2004
(in thousands of United States Dollars)

Schedule 2

SUPPLEMENTARY PROGRAMME FUND	1999	2000	2001	2002	2003	TOTAL
<i>DONOR</i>						
<i>Governmental Donors</i>						
Andorra	0	0	0	0	0	0
Austria	0	0	0	0	0	0
Belgium	0	0	0	0	0	0
France	0	0	0	0	0	0
Japan	0	0	0	0	0	0
Netherlands	0	0	0	99	0	99
Slovenia	0	0	0	0	0	0
United Kingdom	0	0	0	0	0	0
United States of America	0	0	0	0	0	0
Governmental Donors	0	0	0	99	0	99
<i>European Commission</i>						
European Commission	0	0	220	225	1 492	1 937
European Commission	0	0	220	225	1 492	1 937
Total SUPPLEMENTARY PROGRAMME FUND	0	0	220	323	1 492	2 036

Appropriations under the Annual Programme Budget
for the Year Ended 31-12-2004
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
UNHCR TOTAL							
<u>FIELD OPERATIONS</u>							
<u>AFRICA</u>							
<u>AFRICA OVERALL</u>							
AFRICA OVERALL	0	0	0	0	0	0	(0)
AFRICA OVERALL	0	0	0	0	0	0	(0)
<u>WEST AFRICA</u>							
WEST AFRICA OVERALL	3 906	(270)	3 636	3 004	546	3 550	85
BENIN	1 082	62	1 144	1 107	37	1 144	(0)
CAMEROON	1 608	246	1 853	1 624	224	1 848	5
GAMBIA	733	(213)	521	509	9	517	3
GHANA	4 689	1 107	5 796	5 107	683	5 790	6
GUINEA	24 719	(3 770)	20 949	19 783	1 149	20 932	18
COTE D'IVOIRE	12 220	2 937	15 157	14 184	968	15 152	5
LIBERIA	7 567	(2 441)	5 126	4 227	872	5 099	27
MALI	0	0	0	0	0	0	(0)
NIGERIA	1 266	666	1 932	1 573	315	1 888	43
SENEGAL	1 717	366	2 083	1 980	103	2 083	0
SIERRA LEONE	32 760	(1 435)	31 325	29 383	1 914	31 297	28
GUINEA-BISSAU	0	0	0	(0)	0	(0)	0
WEST AFRICA	92 266	(2 744)	89 522	82 482	6 820	89 302	220
<u>EAST AND HORN OF AFRICA</u>							
EAST & HORN OF AFRICA OVERALL	0	0	0	(0)	0	(0)	0
DJIBOUTI	3 989	(26)	3 962	3 517	342	3 859	103
ERITREA	14 592	(1 144)	13 448	10 905	2 517	13 422	25
ETHIOPIA	16 961	(154)	16 806	15 776	978	16 754	52
KENYA	31 394	(1 651)	29 744	28 183	1 451	29 635	109
SOMALIA	5 749	370	6 119	5 823	293	6 116	3
SUDAN	12 251	5 489	17 740	14 896	2 673	17 568	172
UGANDA	15 054	1 247	16 300	15 426	828	16 254	46
EAST AND HORN OF AFRICA	99 989	4 130	104 119	94 526	9 083	103 608	511
<u>CENTRAL AFRICA AND GREAT LAKES</u>							
CENTRAL AFRICA & GREAT LAKES	0	0	0	(0)	0	(0)	0
CENTRAL AFRICAN REPUBLIC	2 042	529	2 572	2 287	285	2 572	0
COUNTRIES IN CENTRAL AFRICA	8 694	(715)	7 979	7 407	535	7 942	37
GABON	2 370	1 195	3 566	3 255	264	3 519	47
BURUNDI	6 720	12 016	18 736	15 221	3 433	18 654	82
CHAD	2 354	1 686	4 039	1 122	2 835	3 957	83
CONGO	6 422	691	7 113	6 796	279	7 074	39
DEMOCRATIC REPUBLIC OF THE CONGO	23 115	1 969	25 083	22 647	2 426	25 073	10
RWANDA	6 640	190	6 830	5 879	825	6 704	126
UNITED REPUBLIC OF TANZANIA	27 362	720	28 082	25 296	2 786	28 081	1
CENTRAL AFRICA AND GREAT LAKES	85 719	18 281	104 000	89 910	13 666	103 576	423

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**Appropriations under the Annual Programme Budget
for the Year Ended 31-12-2004
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>SOUTHERN AFRICA</u>							
SOUTHERN AFRICA OVERALL	2 375	144	2 519	2 238	239	2 477	42
ANGOLA	18 882	307	19 188	18 175	927	19 102	86
BOTSWANA	2 068	317	2 384	2 265	74	2 339	45
MALAWI	2 152	14	2 166	2 048	77	2 125	41
MOZAMBIQUE	2 033	336	2 369	1 978	391	2 369	0
NAMIBIA	4 260	417	4 678	4 666	9	4 675	3
SOUTH AFRICA	2 985	(132)	2 853	2 807	2	2 809	44
SWAZILAND	0	0	0	(0)	0	(0)	0
ZAMBIA	15 385	1 081	16 467	14 858	1 481	16 339	128
ZIMBABWE	2 333	(301)	2 031	1 981	50	2 031	0
SOUTHERN AFRICA	52 472	2 182	54 654	51 016	3 249	54 265	389
AFRICA	330 446	21 849	352 295	317 934	32 818	350 752	1 543
<u>CASWANAME</u>							
CASWANAME OVERALL	0	0	0	0	0	0	0
CASWANAME OVERALL	0	0	0	0	0	0	0
<u>NORTH AFRICA</u>							
ALGERIA	4 450	799	5 249	4 086	1 150	5 236	12
LIBYAN ARAB JAMAHIRIYA	1 120	(252)	868	731	23	754	114
MAURITANIA	337	45	382	358	22	380	1
MOROCCO	275	(4)	271	241	14	256	16
TUNISIA	198	7	204	181	10	191	14
WESTERN SAHARA	0	700	700	459	241	700	0
NORTH AFRICA	6 380	1 293	7 673	6 057	1 460	7 517	156
<u>MIDDLE EAST</u>							
MIDDLE EAST OVERALL	0	0	0	(12)	12	0	0
EGYPT	3 641	512	4 154	3 951	149	4 099	54
IRAQ	3 371	(1 372)	1 999	1 625	297	1 922	77
JORDAN	1 534	1	1 535	1 444	57	1 502	34
KUWAIT	0	0	0	0	0	0	0
LEBANON	2 907	(184)	2 724	2 611	52	2 663	61
SAUDI ARABIA	1 601	252	1 854	1 613	229	1 842	12
SYRIAN ARAB REPUBLIC	1 760	(162)	1 598	1 484	26	1 510	87
YEMEN	3 927	269	4 196	3 906	190	4 096	100
ISRAEL	81	16	98	95	3	98	0
MIDDLE EAST	18 822	(666)	18 157	16 716	1 016	17 732	425
<u>SOUTH-WEST ASIA</u>							
SOUTH-WEST ASIA OVERALL	850	(305)	546	415	33	448	97
AFGHANISTAN	76 080	1 848	77 928	70 240	7 549	77 789	139
ISLAMIC REPUBLIC OF IRAN	20 931	791	21 721	20 671	970	21 642	80
PAKISTAN	28 353	528	28 880	26 484	2 310	28 794	86
SOUTH-WEST ASIA	126 214	2 861	129 075	117 810	10 863	128 673	402
<u>CENTRAL ASIA</u>							
KAZAKHSTAN	1 436	(43)	1 393	1 373	14	1 387	6
KYRGYSTAN	1 153	41	1 194	1 062	39	1 102	92
TAJIKISTAN	1 435	(120)	1 315	1 236	45	1 281	34
TURKMENISTAN	909	101	1 011	865	144	1 008	2
UZBEKISTAN	1 137	(16)	1 121	1 106	15	1 120	1
CENTRAL ASIA	6 070	(36)	6 034	5 642	257	5 899	135
CASWANAME	157 486	3 453	160 939	146 226	13 595	159 820	1 119

**Appropriations under the Annual Programme Budget
for the Year Ended 31-12-2004
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>ASIA AND THE PACIFIC</u>							
<u>ASIA AND PACIFIC OVERALL</u>							
ASIA PACIFIC OVERALL	0	0	0	0	0	0	0
ASIA AND PACIFIC OVERALL	0	0	0	0	0	0	0
<u>SOUTH ASIA</u>							
SOUTH ASIA OVERALL	0	0	0	0	0	0	(0)
BANGLADESH	3 277	(464)	2 813	2 538	272	2 811	2
INDIA	3 136	344	3 479	3 299	80	3 379	101
SRI LANKA	8 342	(38)	8 304	7 240	952	8 192	112
NEPAL	6 108	173	6 281	6 102	144	6 247	34
SOUTH ASIA	20 863	15	20 878	19 179	1 449	20 628	250
<u>EAST ASIA AND THE PACIFIC</u>							
MYANMAR	3 746	1 411	5 157	4 819	278	5 097	61
EAST ASIA AND PACIFIC OVERALL	0	0	0	0	0	0	(0)
AUSTRALIA	936	0	936	927	7	934	2
CHINA	4 371	(546)	3 825	3 594	139	3 733	92
INDONESIA	3 564	905	4 468	4 409	60	4 468	0
JAPAN	2 483	(153)	2 329	2 298	30	2 328	2
CAMBODIA	695	388	1 082	1 037	43	1 079	3
KOREA	421	(15)	407	400	0	400	6
MALAYSIA	1 708	852	2 560	2 387	172	2 559	1
MONGOLIA	169	(115)	54	53	0	53	0
PHILIPPINES	242	7	249	248	0	248	0
PAPUA NEW GUINEA	428	112	540	513	6	520	21
THAILAND	6 321	1 306	7 628	7 451	149	7 600	28
TIMOR-LESTE	1 281	(261)	1 020	967	38	1 005	15
VIET NAM	135	(56)	79	69	0	69	10
SINGAPORE	60	(3)	57	39	0	39	18
OTHER COUNTRIES EAST ASIA	220	(85)	136	72	0	72	63
EAST ASIA AND THE PACIFIC	26 779	3 748	30 527	29 284	921	30 205	322
ASIA AND THE PACIFIC	47 642	3 763	51 405	48 463	2 370	50 833	572
<u>EUROPE</u>							
<u>EASTERN EUROPE</u>							
EASTERN EUROPE OVERALL	335	(85)	250	224	14	237	12
ARMENIA	1 622	150	1 772	1 762	10	1 772	0
AZERBAIJAN	2 849	207	3 056	3 013	42	3 055	1
BELARUS	873	26	899	750	150	899	0
GEORGIA	3 825	936	4 761	4 630	131	4 761	0
REPUBLIC OF MOLDOVA	905	78	982	821	143	964	19
RUSSIAN FEDERATION	11 683	2 287	13 971	13 548	400	13 947	23
UKRAINE	2 547	640	3 188	2 895	249	3 144	44
EASTERN EUROPE	24 640	4 239	28 879	27 642	1 137	28 780	99

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**Appropriations under the Annual Programme Budget
for the Year Ended 31-12-2004
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>CENTRAL EUROPE</u>							
OTHER COUNTRIES IN CEN EUROPE	150	(21)	129	63	60	123	6
CEN EUROPE AND BALTIC STATES	92	0	92	10	26	36	56
BULGARIA	940	(15)	925	925	0	925	(0)
CYPRUS	659	(50)	610	598	0	598	11
CZECH REPUBLIC	843	106	950	949	1	950	0
HUNGARY	2 244	114	2 357	2 314	14	2 328	29
POLAND	725	(4)	721	721	0	721	(0)
ROMANIA	963	30	993	990	2	992	1
SLOVAK REPUBLIC	690	49	740	714	19	733	7
SLOVENIA	612	(10)	602	600	2	602	(0)
TURKEY	5 377	1 355	6 732	6 699	32	6 730	2
CENTRAL EUROPE	13 296	1 554	14 850	14 583	156	14 738	111
<u>WESTERN EUROPE</u>							
PORTUGAL	65	(3)	62	62	0	62	0
MALTA	51	(11)	40	31	3	34	6
AUSTRIA	1 581	(164)	1 417	1 405	12	1 417	0
BELGIUM	2 471	525	2 996	2 949	44	2 993	3
FRANCE	1 893	438	2 331	2 260	71	2 331	0
UNITED KINGDOM	1 309	30	1 338	1 326	9	1 334	4
GERMANY	1 572	186	1 758	1 756	1	1 758	0
GREECE	1 038	231	1 268	1 268	0	1 268	(0)
IRELAND	511	82	593	574	9	582	11
ITALY	1 479	28	1 507	1 472	24	1 496	11
LUXEMBOURG	0	0	0	0	0	0	0
NETHERLANDS	103	(11)	92	92	0	92	0
SPAIN	788	526	1 314	1 237	77	1 314	0
SWEDEN	1 452	489	1 941	1 925	16	1 941	(0)
SWITZERLAND	710	94	804	781	23	804	0
WESTERN EUROPE	15 021	2 441	17 462	17 139	289	17 427	35
<u>SOUTH EASTERN EUROPE</u>							
SOUTH EASTERN EUROPE OVERALL	0	206	206	142	0	142	64
ALBANIA	1 189	836	2 025	1 840	75	1 915	110
BOSNIA AND HERZEGOVINA	11 945	1 502	13 446	13 092	349	13 441	5
CROATIA	4 736	931	5 666	5 580	79	5 659	8
FYR MACEDONIA	3 315	384	3 699	3 647	50	3 697	2
SERBIA AND MONTENEGRO	27 373	(80)	27 293	26 407	837	27 244	49
SOUTH EASTERN EUROPE	48 558	3 779	52 337	50 707	1 390	52 098	239
EUROPE	101 514	12 013	113 527	110 071	2 972	113 043	484
<u>AMERICAS</u>							
<u>NORTHERN SOUTH AMERICA</u>							
NORTHERN SOUTH AMERICA OVERALL	900	85	985	909	75	985	0
VENEZUELA	1 302	131	1 433	1 398	32	1 429	4
ECUADOR	2 111	808	2 919	2 857	62	2 919	(0)
COLOMBIA	5 617	1 681	7 298	6 814	425	7 239	59
PANAMA	805	48	853	827	20	847	6
NORTHERN SOUTH AMERICA	10 735	2 752	13 487	12 805	614	13 419	69
<u>SOUTHERN SOUTH AMERICA</u>							
SOUTHERN SOUTH AMERICA OVERALL	2 273	(237)	2 036	1 962	67	2 028	8
ARGENTINA	769	(42)	727	714	13	727	0
BRAZIL	234	78	313	307	6	313	0
CHILE	0	0	0	0	0	0	0
SOUTHERN SOUTH AMERICA	3 276	(201)	3 075	2 982	85	3 068	8

**Appropriations under the Annual Programme Budget
for the Year Ended 31-12-2004
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>NORTH AMERICA AND CARRIBEAN</u>							
N AMERICA & CARRIBEAN OVERALL	213	731	944	819	124	942	1
DOMINICAN REPUBLIC	0	86	86	86	0	86	0
CUBA	502	(66)	436	392	29	420	15
CANADA	1 258	(27)	1 231	1 190	6	1 197	35
UNITED STATES OF AMERICA	4 764	545	5 310	5 177	101	5 278	32
NORTH AMERICA AND CARRIBEAN	6 737	1 269	8 006	7 663	260	7 923	83
<u>CENTRAL AMERICA AND MEXICO</u>							
CENTRAL AMERICA OVERALL	1 213	65	1 278	1 217	28	1 245	33
COSTA RICA	1 362	107	1 469	1 356	1	1 357	112
MEXICO	1 552	(19)	1 533	1 532	1	1 533	(0)
CENTRAL AMERICA AND MEXICO	4 126	153	4 280	4 105	30	4 135	145
AMERICAS	24 875	3 974	28 848	27 555	989	28 544	305
FIELD OPERATIONS	661 963	45 052	707 015	650 248	52 744	702 992	4 023
<u>GLOBAL PROGRAMMES</u>							
DIV EXTERNAL RELATIONS	7 351	1 092	8 443	7 032	1 401	8 433	10
GLOBAL PROGRAMMES OVERALL	0	0	0	(0)	0	(0)	0
EXECUTIVE DIRECTION AND MGT	31 323	(2 311)	29 012	23 176	5 664	28 840	172
DEPT INT PROTECTION	4 750	4 136	8 887	8 123	480	8 603	283
DIV OPERATIONAL SUPPORT	10 070	(2 777)	7 293	5 601	1 322	6 922	371
DIV HUMAN RESOURCES MGT	11 090	3 449	14 539	12 959	1 399	14 358	181
DIV FINANCE AND SUPPLY MGT	1 098	(463)	635	(823)	1 410	587	48
GLOBAL PROGRAMMES	65 682	3 126	68 808	56 067	11 677	67 744	1 065
<u>HEADQUARTERS</u>							
DIV EXTERNAL RELATIONS	8 001	856	8 857	8 568	290	8 857	0
EXECUTIVE OFFICE	9 349	(363)	8 986	8 250	736	8 986	(0)
DEPT OF INT PROTECTION	7 048	1 440	8 488	8 327	161	8 488	(0)
DEPARTMENT OF OPERATIONS	20 601	3 909	24 510	24 124	385	24 509	1
DIV OPERATIONAL SUPPORT	9 033	3 240	12 272	11 973	299	12 272	(0)
DIV HUMAN RESOURCES MGT	8 293	3 256	11 549	11 444	105	11 549	(0)
DIV FINANCE AND SUPPLY MGT	21 735	2 117	23 852	20 985	2 865	23 850	2
OTHER HQ SECTIONS	328	178	506	490	10	500	6
HEADQUARTERS	84 388	14 634	99 022	94 162	4 852	99 013	8
<u>OPERATIONAL RESERVE</u>							
OPERATIONAL RESERVE	110 902	(62 812)	48 091	0	0	0	48 091
OPERATIONAL RESERVE	110 902	(62 812)	48 091	0	0	0	48 091
OVERALL	0	0	0	(4)	4	(0)	0
(None)	0	0	0	(4)	4	0	0
GRAND TOTAL ANNUAL PROGRAMME BUDGET	922 935	0	922 935	800 473	69 276	869 749	53 186

A/60/5/Add.5

**Supplementary Programme Fund
and Supplementary Programme Fund - Trust Fund
As at 31 December 2004
(in thousands of United States Dollars)**

Schedule 4

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>UNHCR TOTAL</u>					
<u>FIELD OPERATIONS</u>					
<u>AFRICA</u>					
<u>AFRICA OVERALL</u>					
AFRICA OVERALL	0	0	0	0	0
AFRICA OVERALL	0	0	0	0	0
<u>WEST AFRICA</u>					
WEST AFRICA OVERALL	16 988	12 559	4 429	16 988	0
BENIN	0	0	0	0	0
GHANA	277	277	0	277	0
GUINEA	0	0	0	0	0
COTE D'IVOIRE	0	0	0	0	(0)
LIBERIA	11 118	11 118	0	11 118	0
NIGERIA	27	27	0	27	0
SENEGAL	0	0	0	0	0
SIERRA LEONE	(0)	(0)	0	(0)	(0)
WEST AFRICA	28 410	23 981	4 429	28 410	0
<u>EAST AND HORN OF AFRICA</u>					
EAST & HORN OF AFRICA OVERALL	4 973	0	0	0	4 973
ERITREA	0	0	0	0	0
ETHIOPIA	715	417	297	715	0
KENYA	841	538	304	841	0
SUDAN	5 369	4 839	156	4 995	374
UGANDA	724	324	400	724	0
EAST AND HORN OF AFRICA	12 622	6 118	1 157	7 275	5 347
<u>CENTRAL AFRICA AND GREAT LAKES</u>					
CENTRAL AFRICA & GREAT LAKES	1 043	0	0	0	1 043
CENTRAL AFRICAN REPUBLIC	193	182	0	182	11
COUNTRIES IN CENTRAL AFRICA	0	(1 042)	1 042	0	0
BURUNDI	10 337	8 543	1 794	10 337	0
CHAD	84 834	61 977	7 731	69 707	15 127
CONGO	5	(0)	0	(0)	5
DEMOCRATIC REPUBLIC OF THE CONGO	651	517	134	651	0
UNITED REPUBLIC OF TANZANIA	947	351	596	947	0
CENTRAL AFRICA AND GREAT LAKES	98 011	70 529	11 297	81 825	16 185

**Supplementary Programme Fund
and Supplementary Programme Fund - Trust Fund
As at 31 December 2004
(in thousands of United States Dollars)**

Schedule 4

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>SOUTHERN AFRICA</u>					
SOUTHERN AFRICA OVERALL	0	0	0	0	0
ANGOLA	0	0	0	0	(0)
NAMIBIA	0	(0)	0	(0)	0
SOUTH AFRICA	0	0	0	0	0
SWAZILAND	0	0	0	0	0
ZAMBIA	0	(0)	0	(0)	0
SOUTHERN AFRICA	0	0	0	0	0
AFRICA	139 042	100 627	16 883	117 510	21 532
<u>CASWANAME</u>					
<u>MIDDLE EAST</u>					
MIDDLE EAST OVERALL	15 054	566	33	598	14 456
EGYPT	75	75	0	75	0
IRAQ	28 640	19 058	5 184	24 242	4 399
JORDAN	3 740	3 698	41	3 740	0
KUWAIT	0	0	0	0	0
LEBANON	334	333	1	334	0
SAUDI ARABIA	364	364	0	364	0
SYRIAN ARAB REPUBLIC	126	126	0	126	0
MIDDLE EAST	48 333	24 220	5 259	29 479	18 854
<u>SOUTH-WEST ASIA</u>					
SOUTH-WEST ASIA OVERALL	156	127	28	156	0
AFGHANISTAN	(0)	(2)	2	(0)	0
ISLAMIC REPUBLIC OF IRAN	3 061	3 020	42	3 061	0
PAKISTAN	(0)	(0)	0	(0)	0
SOUTH-WEST ASIA	3 217	3 145	72	3 217	0
<u>CENTRAL ASIA</u>					
TAJIKISTAN	0	0	0	0	0
TURKMENISTAN	0	0	0	0	0
UZBEKISTAN	0	0	0	0	0
CENTRAL ASIA	0	0	0	0	0
CASWANAME	51 550	27 364	5 331	32 696	18 854
<u>ASIA AND THE PACIFIC</u>					
<u>SOUTH ASIA</u>					
SOUTH ASIA OVERALL	0	0	0	0	0
SRI LANKA	0	0	(0)	(0)	0
SOUTH ASIA	0	0	(0)	0	0
<u>EAST ASIA AND THE PACIFIC</u>					
INDONESIA	0	0	0	0	0
TIMOR-LESTE	0	0	0	0	0
EAST ASIA AND THE PACIFIC	0	0	0	0	0
ASIA AND THE PACIFIC	0	0	(0)	0	0
<u>EUROPE</u>					
<u>CENTRAL EUROPE</u>					
TURKEY	607	606	1	607	0
CENTRAL EUROPE	607	606	1	607	0

**Supplementary Programme Fund
and Supplementary Programme Fund - Trust Fund
As at 31 December 2004
(in thousands of United States Dollars)**

Schedule 4

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>WESTERN EUROPE</u>					
AUSTRIA	0	0	0	0	0
BELGIUM	60	60	0	60	0
UNITED KINGDOM	502	489	14	502	0
GERMANY	53	53	0	53	0
SWEDEN	0	0	0	0	0
WESTERN EUROPE	615	601	14	615	0
<u>SOUTH EASTERN EUROPE</u>					
SOUTH EASTERN EUROPE OVERALL	0	0	0	0	0
ALBANIA	0	0	0	0	0
BOSNIA AND HERZEGOVINA	0	0	0	0	0
FYR MACEDONIA	0	0	0	0	0
SERBIA AND MONTENEGRO	0	0	0	0	0
SOUTH EASTERN EUROPE	0	0	0	0	0
EUROPE	1 223	1 208	15	1 223	0
FIELD OPERATIONS	191 815	129 200	22 229	151 429	40 386
<u>GLOBAL PROGRAMMES</u>					
GLOBAL PROGRAMMES OVERALL	0	0	0	0	0
EXECUTIVE DIRECTION AND MGT	0	0	0	0	0
DEPT INT PROTECTION	0	0	0	0	0
DIV OPERATIONAL SUPPORT	0	0	0	0	0
GLOBAL PROGRAMMES	0	0	0	0	0
<u>HEADQUARTERS</u>					
HEADQUARTERS OVERALL	0	0	0	0	0
EXECUTIVE OFFICE	616	616	0	616	0
DEPT OF INT PROTECTION	0	0	0	0	0
DEPARTMENT OF OPERATIONS	3 724	3 724	0	3 724	0
DIV HUMAN RESOURCES MGT	223	223	0	223	0
DIV FINANCE AND SUPPLY MGT	77	66	11	77	0
HEADQUARTERS	4 640	4 629	11	4 640	0
<u>OPERATIONAL RESERVE</u>					
OPERATIONAL RESERVE	0	0	0	0	0
OPERATIONAL RESERVE	0	0	0	0	0
OVERALL	0	0	0	0	0
Total Supplementary Programme Fund	196 455	133 829	22 240	156 068	40 386

Supplementary Programme Fund
and Supplementary Programme Fund - Trust Fund
As at 31 December 2004
(in thousands of United States Dollars)

Schedule 4

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>UNHCR TOTAL</u>					
<u>FIELD OPERATIONS</u>					
<u>AFRICA</u>					
<u>WEST AFRICA</u>					
SENEGAL	0	0	0	0	0
WEST AFRICA	0	0	0	0	0
<u>SOUTHERN AFRICA</u>					
ANGOLA	0	0	0	0	0
ZAMBIA	124	(0)	0	(0)	124
SOUTHERN AFRICA	124	(0)	0	(0)	124
AFRICA	124	(0)	0	(0)	124
<u>CASWANAME</u>					
<u>MIDDLE EAST</u>					
EGYPT	0	0	0	0	0
MIDDLE EAST	0	0	0	0	0
CASWANAME	0	0	0	0	0
FIELD OPERATIONS	124	(0)	0	(0)	124
<u>GLOBAL PROGRAMMES</u>					
GLOBAL PROGRAMMES OVERALL	364	0	0	0	364
DIV OPERATIONAL SUPPORT	477	692	0	692	(215)
GLOBAL PROGRAMMES	841	692	0	692	150
Total Supplementary Programme Fund	965	692	0	692	273

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**Status of Prior Year Projects
Obligations liquidated/Outstanding
As at 31 December 2004
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
<u>UNHCR TOTAL</u>				
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>WEST AFRICA</u>				
WEST AFRICA OVERALL	124	100	23	0
BENIN	41	14	27	0
CAMEROON	125	108	16	0
GAMBIA	127	94	33	0
GHANA	165	113	51	0
GUINEA	1 868	1 336	533	0
COTE D'IVOIRE	569	312	256	0
LIBERIA	58	13	45	0
MALI	24	13	11	0
NIGERIA	47	18	30	0
SENEGAL	174	156	18	0
SIERRA LEONE	3 161	2 169	992	0
GUINEA-BISSAU	29	9	20	0
WEST AFRICA	6 512	4 456	2 056	0
<u>EAST AND HORN OF AFRICA</u>				
DJIBOUTI	383	271	112	0
ERITREA	2 965	2 737	228	0
ETHIOPIA	1 225	740	485	0
KENYA	2 024	1 323	700	0
SOMALIA	666	615	50	0
SUDAN	1 494	1 387	107	0
UGANDA	752	529	223	0
EAST AND HORN OF AFRICA	9 509	7 604	1 905	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CENTRAL AFRICAN REPUBLIC	193	55	139	0
COUNTRIES IN CENTRAL AFRICA	181	167	14	0
GABON	370	343	27	0
BURUNDI	857	757	100	0
CHAD	0	(2)	2	0
CONGO	336	196	140	0
DEMOCRATIC REPUBLIC OF THE CONGO	487	351	137	0
RWANDA	320	251	68	0
UNITED REPUBLIC OF TANZANIA	2 741	2 286	455	0
CENTRAL AFRICA AND GREAT LAKES	5 486	4 403	1 082	0
<u>SOUTHERN AFRICA</u>				
SOUTHERN AFRICA OVERALL	93	54	39	0
ANGOLA	125	23	102	0
BOTSWANA	86	82	4	0
MALAWI	125	61	64	0
MOZAMBIQUE	30	18	12	0
NAMIBIA	42	32	10	0
SOUTH AFRICA	146	112	34	0
ZAMBIA	609	398	211	0
ZIMBABWE	216	107	108	0
SOUTHERN AFRICA	1 472	887	585	0
AFRICA	22 978	17 351	5 627	0
<u>CASWANAME</u>				
<u>NORTH AFRICA</u>				
ALGERIA	777	736	41	0
LIBYAN ARAB JAMAHIRIYA	42	29	13	0
MAURITANIA	7	5	2	0
MOROCCO	1	0	1	0
TUNISIA	2	0	2	0
WESTERN SAHARA	11	4	7	0
NORTH AFRICA	839	774	66	0

**Status of Prior Year Projects
Obligations liquidated/Outstanding
As at 31 December 2004
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
<i>MIDDLE EAST</i>				
EGYPT	39	10	29	0
IRAQ	132	53	79	0
JORDAN	193	14	179	0
LEBANON	50	36	14	0
SAUDI ARABIA	18	8	9	0
SYRIAN ARAB REPUBLIC	29	10	20	0
YEMEN	319	202	117	0
ISRAEL	4	4	0	0
MIDDLE EAST	784	337	447	0
<i>SOUTH-WEST ASIA</i>				
SOUTH-WEST ASIA OVERALL	32	10	22	0
AFGHANISTAN	56	55	1	0
ISLAMIC REPUBLIC OF IRAN	2 899	2 734	165	0
PAKISTAN	2 060	2 010	51	0
SOUTH-WEST ASIA	5 047	4 808	238	0
<i>CENTRAL ASIA</i>				
KAZAKHSTAN	39	30	9	0
KYRGYSTAN	46	35	11	0
TAJIKISTAN	17	14	3	0
TURKMENISTAN	73	68	5	0
UZBEKISTAN	27	23	4	0
CENTRAL ASIA	201	169	32	0
CASWANAME	6 871	6 088	783	0
<i>ASIA AND THE PACIFIC</i>				
<i>ASIA AND PACIFIC OVERALL</i>				
ASIA PACIFIC OVERALL	0	(1)	1	0
ASIA AND PACIFIC OVERALL	0	(1)	1	0
<i>SOUTH ASIA</i>				
SOUTH ASIA OVERALL	14	9	6	0
BANGLADESH	135	93	42	0
INDIA	80	66	14	0
SRI LANKA	664	598	66	0
NEPAL	148	78	70	0
SOUTH ASIA	1 041	843	198	0
<i>EAST ASIA AND THE PACIFIC</i>				
MYANMAR	42	31	11	0
AUSTRALIA	7	6	1	0
CHINA	36	8	29	0
INDONESIA	184	149	35	0
JAPAN	100	72	28	0
CAMBODIA	25	(1)	26	0
KOREA	13	12	1	0
MALAYSIA	114	79	35	0
PHILIPPINES	2	0	2	0
PAPUA NEW GUINEA	59	57	2	0
THAILAND	226	137	88	0
TIMOR-LESTE	176	66	110	0
VIET NAM	4	3	1	0
OTHER COUNTRIES EAST ASIA	12	2	10	0
EAST ASIA AND THE PACIFIC	1 000	621	378	0
ASIA AND THE PACIFIC	2 040	1 463	577	0
<i>EUROPE</i>				
<i>EASTERN EUROPE</i>				
EASTERN EUROPE OVERALL	5	0	5	0
ARMENIA	30	23	7	0
AZERBAIJAN	27	(2)	30	0
BELARUS	21	14	7	0
GEORGIA	233	128	105	0
REPUBLIC OF MOLDOVA	145	85	60	0
RUSSIAN FEDERATION	331	257	73	0
UKRAINE	63	29	34	0
EASTERN EUROPE	855	534	321	0

**Status of Prior Year Projects
Obligations liquidated/Outstanding
As at 31 December 2004
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
<i>CENTRAL EUROPE</i>				
OTHER COUNTRIES IN CEN EUROPE	67	41	25	0
CEN EUROPE AND BALTIC STATES	5	4	0	0
BULGARIA	13	12	0	0
CYPRUS	45	29	15	0
CZECH REPUBLIC	15	10	5	0
HUNGARY	29	15	14	0
POLAND	9	6	4	0
ROMANIA	27	19	8	0
SLOVENIA	13	(1)	14	0
TURKEY	19	11	8	0
CENTRAL EUROPE	241	148	93	0
<i><u>WESTERN EUROPE</u></i>				
PORTUGAL	1	1	0	0
MALTA	4	0	4	0
AUSTRIA	31	27	4	0
BELGIUM	30	19	12	0
FRANCE	53	49	4	0
UNITED KINGDOM	11	6	5	0
GERMANY	18	5	14	0
GREECE	14	8	6	0
IRELAND	1	1	0	0
ITALY	41	24	17	0
NETHERLANDS	0	0	0	0
SPAIN	26	17	9	0
SWEDEN	0	0	0	0
SWITZERLAND	31	26	5	0
WESTERN EUROPE	262	182	80	0
<i><u>SOUTH EASTERN EUROPE</u></i>				
ALBANIA	35	15	20	0
BOSNIA AND HERZEGOVINA	177	102	75	0
CROATIA	52	36	16	0
FYR MACEDONIA	260	196	64	0
SERBIA AND MONTENEGRO	2 514	2 127	388	0
SOUTH EASTERN EUROPE	3 038	2 475	563	0
EUROPE	4 396	3 339	1 057	0
<i><u>AMERICAS</u></i>				
<i>NORTHERN SOUTH AMERICA</i>				
NORTHERN SOUTH AMERICA OVERALL	31	11	20	0
VENEZUELA	14	2	12	0
ECUADOR	22	20	2	0
COLOMBIA	159	128	31	0
PANAMA	1	(1)	2	0
NORTHERN SOUTH AMERICA	227	160	66	0
<i><u>SOUTHERN SOUTH AMERICA</u></i>				
SOUTHERN SOUTH AMERICA OVERALL	55	16	39	0
ARGENTINA	35	25	10	0
SOUTHERN SOUTH AMERICA	91	41	50	0
<i><u>NORTH AMERICA AND CARRIBEAN</u></i>				
N AMERICA & CARRIBEAN OVERALL	42	28	14	0
CUBA	2	0	2	0
CANADA	3	1	3	0
UNITED STATES OF AMERICA	2	(2)	4	0
NORTH AMERICA AND CARRIBEAN	49	27	22	0
<i><u>CENTRAL AMERICA AND MEXICO</u></i>				
CENTRAL AMERICA OVERALL	31	19	12	0
COSTA RICA	33	6	28	0
MEXICO	9	3	6	0
CENTRAL AMERICA AND MEXICO	73	27	46	0
AMERICAS	440	256	184	0
FIELD OPERATIONS	36 725	28 497	8 228	0

Status of Prior Year Projects
Obligations liquidated/Outstanding
As at 31 December 2004
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
GLOBAL PROGRAMMES				
DIV EXTERNAL RELATIONS	1 157	1 041	116	0
EXECUTIVE DIRECTION AND MGT	4 526	2 980	1 018	528
DEPT INT PROTECTION	593	396	197	0
DIV OPERATIONAL SUPPORT	1 772	1 476	296	0
DIV HUMAN RESOURCES MGT	138	23	115	0
DIV FINANCE AND SUPPLY MGT	2 569	1 525	167	877
GLOBAL PROGRAMMES	10 755	7 441	1 909	1 405
HEADQUARTERS				
DIV EXTERNAL RELATIONS	258	189	69	0
EXECUTIVE OFFICE	372	309	63	0
DEPT OF INT PROTECTION	77	25	52	0
DEPARTMENT OF OPERATIONS	285	154	131	0
DIV OPERATIONAL SUPPORT	289	165	125	0
DIV HUMAN RESOURCES MGT	336	256	80	0
DIV FINANCE AND SUPPLY MGT	1 883	(1 783)	134	3 532
OTHER HQ SECTIONS	5	0	5	0
HEADQUARTERS	3 505	(685)	659	3 532
Total ANNUAL PROGRAMME FUND	50 986	35 253	10 796	4 937

Status of Prior Year Projects
Obligations liquidated/Outstanding
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Schedule 5

ANNUAL PROGRAMME TRUST FUND	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
<u>UNHCR TOTAL</u>				
<u>HEADQUARTERS</u>				
DIV OPERATIONAL SUPPORT	0	(40)	40	0
HEADQUARTERS	0	(40)	40	0
Total ANNUAL PROGRAMME TRUST FUND	0	(40)	40	0

**Status of Prior Year Projects
Obligations liquidated/Outstanding
As at 31 December 2004
(in thousands of United States Dollars)**

Schedule 5

SUPPLEMENTARY PROGRAMME FUND	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
<u>UNHCR TOTAL</u>				
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>WEST AFRICA</u>				
WEST AFRICA OVERALL	2 469	2 291	178	0
GHANA	132	130	2	0
GUINEA	59	40	19	0
COTE D'IVOIRE	430	247	183	0
LIBERIA	471	396	75	0
SENEGAL	10	(1)	10	0
WEST AFRICA	3 570	3 103	467	0
<u>EAST AND HORN OF AFRICA</u>				
ETHIOPIA	283	206	76	0
KENYA	768	311	456	0
UGANDA	247	245	2	0
EAST AND HORN OF AFRICA	1 297	762	535	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CENTRAL AFRICAN REPUBLIC	106	90	15	0
CHAD	2 631	2 038	593	0
CONGO	56	31	25	0
DEMOCRATIC REPUBLIC OF THE CONGO	230	156	74	0
CENTRAL AFRICA AND GREAT LAKES	3 023	2 316	706	0
<u>SOUTHERN AFRICA</u>				
ANGOLA	1 385	935	450	0
SOUTH AFRICA	41	18	23	0
ZAMBIA	210	185	26	0
SOUTHERN AFRICA	1 637	1 138	499	0
AFRICA	9 526	7 319	2 208	0
<u>CASWANAME</u>				
<u>MIDDLE EAST</u>				
MIDDLE EAST OVERALL	392	270	122	0
IRAQ	7 938	3 981	678	3 279
JORDAN	757	578	179	0
LEBANON	21	11	10	0
SAUDI ARABIA	80	40	40	0
SYRIAN ARAB REPUBLIC	2	2	0	0
MIDDLE EAST	9 190	4 882	1 028	3 279
<u>SOUTH-WEST ASIA</u>				
SOUTH-WEST ASIA OVERALL	7	5	3	0
AFGHANISTAN	11 867	9 741	2 126	0
ISLAMIC REPUBLIC OF IRAN	749	616	133	0
PAKISTAN	1 500	547	953	0
SOUTH-WEST ASIA	14 123	10 910	3 214	0
<u>CENTRAL ASIA</u>				
TAJIKISTAN	20	14	6	0
TURKMENISTAN	7	7	0	0
UZBEKISTAN	1	1	0	0
CENTRAL ASIA	28	22	6	0
CASWANAME	23 341	15 814	4 248	3 279
<u>ASIA AND THE PACIFIC</u>				
<u>SOUTH ASIA</u>				
SRI LANKA	1 000	843	156	0
SOUTH ASIA	1 000	843	156	0
ASIA AND THE PACIFIC	1 000	843	156	0
<u>EUROPE</u>				
<u>CENTRAL EUROPE</u>				
TURKEY	20	7	14	0
CENTRAL EUROPE	20	7	14	0
<u>WESTERN EUROPE</u>				
UNITED KINGDOM	42	42	1	0
WESTERN EUROPE	42	42	1	0
EUROPE	63	48	15	0
FIELD OPERATIONS	33 929	24 024	6 626	3 279
<u>HEADQUARTERS</u>				
EXECUTIVE OFFICE	1	1	0	0
DEPARTMENT OF OPERATIONS	131	65	66	0
DIV FINANCE AND SUPPLY MGT	18	0	18	0
HEADQUARTERS	149	65	84	0
Total SUPPLEMENTARY PROGRAMME FUND	34 079	24 090	6 710	3 279

Status of Prior Year Projects
Obligations liquidated/Outstanding
As at 31 December 2004
(in thousands of United States Dollars)

Schedule 5

SUPPLEMENTARY PROG TRUST FUND	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
<u>UNHCR TOTAL</u>				
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>WEST AFRICA</u>				
SENEGAL	2	2	0	0
WEST AFRICA	2	2	0	0
<u>SOUTHERN AFRICA</u>				
ANGOLA	52	52	0	0
ZAMBIA	0	(3)	3	0
SOUTHERN AFRICA	52	48	3	0
AFRICA	54	50	3	0
FIELD OPERATIONS	54	50	3	0
Total SUPPLEMENTARY PROG TRUST FUND	54	50	3	0

Status of Prior Year Projects
Obligations liquidated/Outstanding
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Schedule 5

JUNIOR PROFESSIONAL OFFICERS	Unliquidated Obligations 01 January	Payments during 2004	Cancellations during 2004	Unliquidated Obligations 31-12- 2004
UNHCR TOTAL				
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>WEST AFRICA</u>				
GHANA	1	1	0	0
SENEGAL	3	3	0	0
SIERRA LEONE	7	0	7	0
WEST AFRICA	11	4	7	0
<u>EAST AND HORN OF AFRICA</u>				
EAST & HORN OF AFRICA OVERALL	3	3	0	0
ETHIOPIA	7	7	0	0
KENYA	2	2	0	0
UGANDA	6	6	0	0
EAST AND HORN OF AFRICA	19	19	0	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
RWANDA	8	8	0	0
UNITED REPUBLIC OF TANZANIA	14	14	0	0
CENTRAL AFRICA AND GREAT LAKES	21	21	0	0
<u>SOUTHERN AFRICA</u>				
ANGOLA	3	3	0	0
SOUTH AFRICA	2	2	0	0
SOUTHERN AFRICA	5	5	0	0
AFRICA	56	49	7	0
<u>CASWANAME</u>				
<u>MIDDLE EAST</u>				
SYRIAN ARAB REPUBLIC	5	5	0	0
MIDDLE EAST	5	5	0	0
CASWANAME	5	5	0	0
<u>ASIA AND THE PACIFIC</u>				
<u>ASIA AND PACIFIC OVERALL</u>				
ASIA PACIFIC OVERALL	1	1	0	0
ASIA AND PACIFIC OVERALL	1	1	0	0
<u>SOUTH ASIA</u>				
INDIA	1	1	0	0
SRI LANKA	7	7	0	0
NEPAL	10	10	0	0
SOUTH ASIA	18	18	0	0
<u>EAST ASIA AND THE PACIFIC</u>				
CAMBODIA	7	7	0	0
THAILAND	7	7	0	0
EAST ASIA AND THE PACIFIC	14	14	0	0
ASIA AND THE PACIFIC	33	33	0	0
<u>EUROPE</u>				
<u>EASTERN EUROPE</u>				
AZERBAIJAN	18	18	0	0
GEORGIA	1	1	0	0
REPUBLIC OF MOLDOVA	1	1	0	0
EASTERN EUROPE	19	19	0	0
<u>CENTRAL EUROPE</u>				
SLOVENIA	2	2	0	0
TURKEY	2	(11)	13	0
CENTRAL EUROPE	4	(9)	13	0
<u>SOUTH EASTERN EUROPE</u>				
BOSNIA AND HERZEGOVINA	5	5	0	0
FYR MACEDONIA	7	7	0	0
SERBIA AND MONTENEGRO	0	0	0	0
SOUTH EASTERN EUROPE	12	12	0	0
EUROPE	35	22	13	0
<u>AMERICAS</u>				
<u>NORTHERN SOUTH AMERICA</u>				
VENEZUELA	8	8	0	0
NORTHERN SOUTH AMERICA	8	8	0	0
<u>NORTH AMERICA AND CARRIBEAN</u>				
UNITED STATES OF AMERICA	4	4	0	0
NORTH AMERICA AND CARRIBEAN	4	4	0	0
AMERICAS	13	13	0	0
FIELD OPERATIONS	141	122	20	0
<u>GLOBAL PROGRAMMES</u>				
EXECUTIVE DIRECTION AND MGT	3	3	0	0
GLOBAL PROGRAMMES	3	3	0	0
<u>HEADQUARTERS</u>				
DIV EXTERNAL RELATIONS	16	16	0	0
EXECUTIVE OFFICE	0	0	0	0
DEPT OF INT PROTECTION	5	5	0	0
DEPARTMENT OF OPERATIONS	3	3	0	0
DIV OPERATIONAL SUPPORT	26	26	0	0
DIV HUMAN RESOURCES MGT	11	11	0	0
HEADQUARTERS	62	62	0	0
Total JUNIOR PROFESSIONAL OFFICERS	206	186	20	0

STATEMENT OF INCOME AND EXPENDITURE
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ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<u>UNHCR TOTAL</u>								
<u>FIELD OPERATIONS</u>								
<u>AFRICA</u>								
<u>AFRICA OVERALL</u>	68 141	0	0	(55)	0	(68 086)	0	0
AFRICA OVERALL	68 141	0	0	(55)	0	(68 086)	0	0
<u>WEST AFRICA</u>								
WEST AFRICA OVERALL	20 037	(0)	3 550	37	23	(16 407)	0	140
BENIN	149	68	1 144	1	27	898	0	0
CAMEROON	143	(4)	1 848	0	16	1 693	0	(0)
GAMBIA	0	0	517	1	33	483	0	0
GHANA	1 096	(2)	5 790	35	51	4 610	0	0
GUINEA	9 014	30	20 932	132	533	11 231	0	7
COTE D'IVOIRE	4 187	90	15 152	80	256	10 694	0	154
LIBERIA	3 335	218	5 099	1 308	45	264	0	71
MALI	0	(15)	0	0	11	4	0	0
NIGER	0	(5)	0	0	0	5	0	0
NIGERIA	0	10	1 888	5	30	1 844	0	0
SENEGAL	169	15	2 083	3	18	1 887	0	10
SIERRA LEONE	16 864	1 447	31 297	464	992	11 464	72	6
TOGO	0	(0)	0	0	0	0	0	0
GUINEA-BISSAU	0	0	(0)	0	20	(20)	0	0
WEST AFRICA	54 994	1 851	89 302	2 067	2 056	28 650	72	387
<u>EAST AND HORN OF AFRICA</u>								
EAST & HORN OF AFRICA OVERALL	19 141	0	(0)	0	0	(19 141)	0	0
DJIBOUTI	256	(1)	3 859	82	112	3 410	0	0
ERITREA	9 442	11	13 422	320	228	3 298	124	0
ETHIOPIA	6 540	496	16 754	393	485	8 839	0	(0)
KENYA	12 989	216	29 635	(141)	700	15 872	0	0
SOMALIA	5 231	(1)	6 116	32	50	805	0	0
SUDAN	6 181	67	17 568	195	107	10 865	154	0
UGANDA	6 443	13	16 254	187	223	9 266	122	0
EAST AND HORN OF AFRICA	66 223	800	103 608	1 067	1 905	33 213	400	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>								
CENTRAL AFRICA & GREAT LAKES	24 961	0	(0)	0	0	(24 961)	0	0
CENTRAL AFRICAN REPUBLIC	212	3	2 572	(123)	139	2 341	0	(0)
COUNTRIES IN CENTRAL AFRICA	156	0	7 942	2	14	7 770	0	0
GABON	34	31	3 519	47	27	3 381	0	0
BURUNDI	11 184	78	18 654	49	100	7 243	0	0
CHAD	400	162	3 957	3	2	3 389	0	0
CONGO	1 218	(8)	7 074	35	140	5 713	0	25
DEMOCRATIC REPUBLIC OF THE CONGO	9 413	155	25 073	223	137	15 159	0	13
RWANDA	2 143	34	6 704	41	68	4 418	0	0
UNITED REPUBLIC OF TANZANIA	28 493	232	28 081	323	455	(1 510)	88	(0)
CENTRAL AFRICA AND GREAT LAKES	78 213	688	103 576	600	1 082	22 943	88	38

STATEMENT OF INCOME AND EXPENDITURE
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ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<u>SOUTHERN AFRICA</u>								
SOUTHERN AFRICA OVERALL	9 590	19	2 477	31	39	(7 203)	0	0
ANGOLA	12 747	(6)	19 102	0	102	6 689	0	430
BOTSWANA	141	(1)	2 339	17	4	2 192	0	14
MALAWI	367	12	2 125	28	64	1 626	29	(0)
MOZAMBIQUE	144	(10)	2 369	18	12	2 204	0	0
NAMIBIA	568	(17)	4 675	53	10	3 931	151	21
SOUTH AFRICA	0	(18)	2 809	84	34	2 732	0	23
SWAZILAND	0	0	(0)	58	0	(58)	0	0
ZAMBIA	5 682	123	16 339	(87)	211	10 411	0	2
ZIMBABWE	0	(118)	2 031	98	108	1 943	0	0
SOUTHERN AFRICA	29 239	(16)	54 265	300	585	24 468	180	490
AFRICA	296 810	3 323	350 752	3 978	5 627	41 188	741	915
<u>CASWANAME</u>								
<u>NORTH AFRICA</u>								
NORTH AFRICA OVERALL	1 366	0	0	0	0	(1 366)	0	0
ALGERIA	2 892	16	5 236	9	41	2 279	0	0
LIBYAN ARAB JAMAHIRIYA	0	5	754	25	13	711	0	0
MAURITANIA	0	(0)	380	0	2	378	0	0
MOROCCO	0	5	256	5	1	246	0	0
TUNISIA	0	3	191	0	2	186	0	0
WESTERN SAHARA	387	(0)	700	0	7	306	0	0
NORTH AFRICA	4 646	28	7 517	38	66	2 740	0	0
<u>MIDDLE EAST</u>								
MIDDLE EAST OVERALL	8 121	(0)	0	0	0	(8 121)	0	0
EGYPT	1 313	(4)	4 099	35	29	2 726	0	(0)
IRAQ	1 288	(1)	1 922	127	79	428	0	0
JORDAN	0	5	1 502	32	179	1 285	0	0
KUWAIT	0	5	0	61	0	(66)	0	(0)
LEBANON	0	9	2 663	0	14	2 639	0	0
SAUDI ARABIA	33	10	1 842	37	9	1 752	0	0
SYRIAN ARAB REPUBLIC	132	3	1 510	6	20	1 350	0	0
YEMEN	1 541	2	4 096	19	117	2 418	0	0
ISRAEL	0	(0)	98	0	0	98	0	0
MIDDLE EAST	12 428	30	17 732	317	447	4 510	0	(0)
<u>SOUTH-WEST ASIA</u>								
SOUTH-WEST ASIA OVERALL	59 611	0	448	22	22	(57 721)	263	1 749
AFGHANISTAN	33 647	449	77 789	81	1	45 608	1 281	3 279
ISLAMIC REPUBLIC OF IRAN	6 486	126	21 642	206	165	15 304	21	666
PAKISTAN	5 427	390	28 794	1 038	51	22 996	22	1 131
SOUTH-WEST ASIA	105 170	966	128 673	1 347	238	26 188	1 588	6 824
<u>CENTRAL ASIA</u>								
CENTRAL ASIA OVERALL	2 550	0	0	0	0	(2 550)	0	0
KAZAKHSTAN	0	(3)	1 387	0	9	1 381	0	0
KYRGYSTAN	0	6	1 102	6	11	1 079	0	0
TAJIKISTAN	60	23	1 281	9	3	1 199	0	12
TURKMENISTAN	0	37	1 008	4	5	962	0	0
UZBEKISTAN	40	7	1 120	1	4	1 068	0	0
CENTRAL ASIA	2 650	70	5 899	20	32	3 140	0	12
CASWANAME	124 893	1 093	159 820	1 722	783	36 577	1 588	6 836

STATEMENT OF INCOME AND EXPENDITURE
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ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<u>ASIA AND THE PACIFIC</u>								
<u>ASIA AND PACIFIC OVERALL</u>								
ASIA PACIFIC OVERALL	6 142	0	0	0	1	(6 142)	0	1
ASIA AND PACIFIC OVERALL	6 142	0	0	0	1	(6 142)	0	1
<u>SOUTH ASIA</u>								
SOUTH ASIA OVERALL	5 468	0	0	0	6	(5 468)	0	6
BANGLADESH	2 611	(5)	2 811	70	42	93	0	0
INDIA	300	11	3 379	47	14	3 006	0	0
SRI LANKA	3 114	62	8 192	171	66	5 035	0	255
NEPAL	4 207	47	6 247	21	70	1 901	0	0
SOUTH ASIA	15 700	115	20 628	309	198	4 567	0	261
<u>EAST ASIA AND THE PACIFIC</u>								
MYANMAR	5 123	5	5 097	39	11	0	0	82
EAST ASIA AND PACIFIC OVERALL	10 348	0	0	0	0	(10 348)	0	0
AUSTRALIA	0	12	934	0	1	921	0	0
CHINA	23	2	3 733	12	29	3 667	0	(0)
INDONESIA	1 552	35	4 468	112	35	2 734	0	(0)
JAPAN	152	39	2 328	0	28	1 727	382	0
CAMBODIA	118	0	1 079	(15)	26	949	0	0
KOREA	0	(0)	400	2	1	397	0	0
LAO PEOPLE'S DEMOCRATIC REP.	0	0	0	0	0	(0)	0	0
MALAYSIA	0	5	2 559	5	35	2 513	0	0
MONGOLIA	0	0	53	0	0	53	0	(0)
PHILIPPINES	0	(1)	248	0	2	246	0	0
PAPUA NEW GUINEA	206	(0)	520	3	2	310	0	0
THAILAND	1 951	(8)	7 600	177	88	5 392	0	(0)
TIMOR-LESTE	0	(1)	1 005	5	110	785	106	0
VIET NAM	0	0	69	0	1	69	0	0
SINGAPORE	0	0	39	1	0	38	0	0
OTHER COUNTRIES EAST ASIA	0	(0)	72	5	10	57	0	0
EAST ASIA AND THE PACIFIC	19 472	88	30 205	349	378	9 512	488	82
ASIA AND THE PACIFIC	41 314	202	50 833	658	577	7 937	488	344
<u>EUROPE</u>								
<u>EUROPE OVERALL</u>								
EUROPE OVERALL	0	0	0	0	0	(0)	0	0
EUROPE OVERALL	0	0	0	0	0	(0)	0	0
<u>EASTERN EUROPE</u>								
EASTERN EUROPE OVERALL	6 801	0	237	0	5	(6 568)	0	0
ARMENIA	572	(29)	1 772	9	7	1 213	0	0
AZERBAIJAN	1 230	(4)	3 055	40	30	1 759	0	0
BELARUS	12	1	899	0	7	880	0	0
GEORGIA	1 236	(27)	4 761	12	105	3 435	0	0
REPUBLIC OF MOLDOVA	133	(3)	964	5	60	770	0	0
RUSSIAN FEDERATION	5 901	(68)	13 947	(38)	73	8 079	0	0
UKRAINE	531	(5)	3 144	(6)	34	2 591	0	0
EASTERN EUROPE	16 415	(135)	28 780	21	321	12 158	0	0
<u>CENTRAL EUROPE</u>								
OTHER COUNTRIES IN CEN EUROPE	0	0	123	0	25	98	0	0
CEN EUROPE AND BALTIC STATES	1 912	0	36	0	0	(1 877)	0	0
BULGARIA	0	(0)	925	(3)	0	928	0	0
CYPRUS	0	(0)	598	11	15	573	0	0
CZECH REPUBLIC	22	(9)	950	0	5	932	0	0
HUNGARY	0	(1)	2 328	12	14	2 303	0	0
POLAND	0	7	721	4	4	706	0	0
ROMANIA	0	6	992	10	8	969	0	0
SLOVAK REPUBLIC	0	7	733	15	0	711	0	0
SLOVENIA	0	(4)	602	0	14	592	0	0
TURKEY	577	15	6 730	37	8	5 884	210	0
CENTRAL EUROPE	2 510	19	14 738	86	93	11 820	210	0

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<u>WESTERN EUROPE</u>								
WESTERN EUROPE OVERALL	750	0	0	0	0	(750)	0	0
PORTUGAL	0	0	62	9	0	53	0	0
MALTA	0	0	34	0	4	30	0	0
AUSTRIA	45	2	1 417	(1)	4	1 367	0	0
BELGIUM	70	(36)	2 993	5	12	2 942	0	0
FRANCE	590	(8)	2 331	0	4	1 744	0	0
UNITED KINGDOM	0	7	1 334	2	5	1 327	0	7
GERMANY	488	0	1 758	3	14	1 253	0	0
GREECE	0	15	1 268	0	6	1 247	0	0
IRELAND	162	2	582	0	0	418	0	0
ITALY	0	50	1 496	0	17	1 429	0	0
NETHERLANDS	0	(0)	92	1	0	92	0	0
SPAIN	333	(6)	1 314	0	9	978	0	0
SWEDEN	148	(11)	1 941	(9)	0	1 812	0	0
SWITZERLAND	185	47	804	(0)	5	567	0	0
WESTERN EUROPE	2 772	62	17 427	11	80	14 509	0	7
<u>SOUTH EASTERN EUROPE</u>								
SOUTH EASTERN EUROPE OVERALL	20 782	0	142	0	0	(21 134)	494	0
ALBANIA	1 255	10	1 915	9	20	621	0	0
BOSNIA AND HERZEGOVINA	2 231	252	13 441	(68)	75	10 951	0	0
CROATIA	1 119	(20)	5 659	42	16	4 501	0	0
FYR MACEDONIA	1 303	(5)	3 697	157	64	2 179	0	0
SERBIA AND MONTENEGRO	4 003	181	27 244	314	388	22 360	0	0
SOUTH EASTERN EUROPE	30 693	417	52 098	453	563	19 478	494	0
EUROPE	52 391	364	113 043	570	1 057	57 964	704	7
<u>AMERICAS</u>								
<u>AMERICAS OVERALL</u>								
AMERICAS OVERALL	3 250	0	0	0	0	(3 250)	0	0
AMERICAS OVERALL	3 250	0	0	0	0	(3 250)	0	0
<u>SOUTH AMERICA OVERALL</u>								
SOUTH AMERICA OVERALL	275	0	0	0	0	(275)	0	0
SOUTH AMERICA OVERALL	275	0	0	0	0	(275)	0	0
<u>NORTHERN SOUTH AMERICA</u>								
NORTHERN SOUTH AMERICA OVERALL	2 324	0	985	27	20	(1 387)	0	0
VENEZUELA	719	23	1 429	1	12	674	0	0
ECUADOR	2 415	(2)	2 919	39	2	465	0	(0)
COLOMBIA	8 034	12	7 239	48	31	(275)	6	617
GUYANA	0	0	0	(2)	0	2	0	0
PANAMA	150	0	847	13	2	681	0	0
NORTHERN SOUTH AMERICA	13 643	33	13 419	126	66	161	6	617
<u>SOUTHERN SOUTH AMERICA</u>								
SOUTHERN SOUTH AMERICA OVERALL	20	0	2 028	98	39	2 145	0	275
ARGENTINA	0	(22)	727	(0)	10	739	0	0
BRAZIL	0	0	313	0	0	313	0	0
CHILE	0	0	0	0	0	0	0	0
SOUTHERN SOUTH AMERICA	20	(22)	3 068	98	50	3 196	0	275

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<i>NORTH AMERICA AND CARRIBEAN</i>								
N AMERICA & CARRIBEAN OVERALL	684	0	942	0	14	120	125	0
DOMINICAN REPUBLIC	0	0	86	0	0	86	0	0
CUBA	0	0	420	12	2	406	0	0
CANADA	0	6	1 197	0	3	1 188	0	0
UNITED STATES OF AMERICA	0	6	5 278	0	4	5 268	0	0
NORTH AMERICA AND CARRIBEAN	684	12	7 923	12	22	7 068	125	0
<i>CENTRAL AMERICA AND MEXICO</i>								
CENTRAL AMERICA OVERALL	282	0	1 245	17	12	933	0	0
COSTA RICA	260	6	1 357	1	28	1 062	0	0
MEXICO	0	70	1 533	(18)	6	1 475	0	0
GUATEMALA	0	0	0	0	0	(0)	0	0
CENTRAL AMERICA AND MEXICO	543	77	4 135	(0)	46	3 470	0	0
AMÉRICAS	18 414	99	28 544	235	184	10 371	131	891
FIELD OPERATIONS	533 822	5 082	702 992	7 164	8 228	154 036	3 652	8 993
<i>GLOBAL PROGRAMMES</i>								
DIV EXTERNAL RELATIONS	301	(16)	8 433	194	116	7 927	0	89
GLOBAL PROGRAMMES OVERALL	21 690	(0)	(0)	0	0	(27 179)	5 489	0
EXECUTIVE DIRECTION AND MGT	4 163	(6)	28 840	598	1 018	23 066	0	0
DEPT INT PROTECTION	5 820	(0)	8 603	157	197	3 464	0	1 034
DIV OPERATIONAL SUPPORT	1 861	(7)	6 922	27	296	5 690	0	946
DIV HUMAN RESOURCES MGT	160	(0)	14 358	1	115	14 195	0	114
DIV FINANCE AND SUPPLY MGT	0	(0)	587	(4)	167	425	0	0
OTHER GLOBAL PROGRAMMES	0	0	0	0	0	0	0	0
GLOBAL PROGRAMMES	33 996	(29)	67 744	973	1 909	27 589	5 489	2 182
<i>HEADQUARTERS</i>								
DIV EXTERNAL RELATIONS	73	(6)	8 857	(35)	69	8 756	0	0
HEADQUARTERS OVERALL	20 608	0	0	0	0	(20 764)	156	0
EXECUTIVE OFFICE	1 567	2	8 986	(0)	63	8 285	0	930
DEPT OF INT PROTECTION	367	53	8 488	0	52	8 066	0	49
DEPARTMENT OF OPERATIONS	305	0	24 509	0	131	24 073	0	0
DIV OPERATIONAL SUPPORT	593	(2)	12 272	21	125	11 539	0	4
DIV HUMAN RESOURCES MGT	0	(5)	11 549	(1)	80	11 861	0	386
DIV FINANCE AND SUPPLY MGT	0	6 366	23 850	(163)	134	17 512	0	0
OTHER HQ SECTIONS	0	0	500	0	5	501	0	6
HEADQUARTERS	23 514	6 408	99 013	(179)	659	69 829	156	1 374
OPERATIONAL RESERVE	8 060	0	0	0	0	(8 060)	10 000	10 000
OVERALL	194 568	(105)	(0)	(397)	0	(221 488)	28 809	1 387
(None)	0	0	0	0	0	0	0	0
Total ANNUAL PROGRAMME FUND	793 961	11 356	869 749	7 562	10 796	21 905	48 106	23 937

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<u>UNHCR TOTAL</u>								
<u>FIELD OPERATIONS</u>								
<u>AFRICA</u>								
<u>CENTRAL AFRICA AND GREAT LAKES</u>								
UNITED REPUBLIC OF TANZANIA	0	0	0	0	0	0	25	25
CENTRAL AFRICA AND GREAT LAKES	0	0	0	0	0	0	25	25
AFRICA	0	0	0	0	0	0	25	25
FIELD OPERATIONS	0	0	0	0	0	0	25	25
GLOBAL PROGRAMMES	0	0	0	0	0	0	339	339
<u>HEADQUARTERS</u>								
EXECUTIVE OFFICE	0	0	0	0	0	0	0	0
DIV OPERATIONAL SUPPORT	0	0	0	0	40	0	0	40
HEADQUARTERS	0	0	0	0	40	0	0	40
Total ANNUAL PROGRAMME TRUST FUND	0	0	0	0	40	0	364	403

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<u>UNHCR TOTAL</u>								
<u>FIELD OPERATIONS</u>								
<u>AFRICA</u>								
<u>AFRICA OVERALL</u>	0	0	0	0	0	(15)	15	0
<u>AFRICA OVERALL</u>	0	0	0	0	0	(15)	15	0
<u>WEST AFRICA</u>								
WEST AFRICA OVERALL	17 716	0	16 988	(39)	178	(1 353)	485	0
GHANA	0	0	277	(1)	2	276	0	0
GUINEA	0	0	0	57	19	(76)	0	(0)
COTE D'IVOIRE	0	0	0	(28)	183	(226)	71	(0)
LIBERIA	7 876	0	11 118	(5)	75	3 171	0	0
NIGERIA	0	0	27	0	0	27	0	0
SENEGAL	0	0	0	0	10	(10)	0	0
SIERRA LEONE	0	0	(0)	6	0	(6)	0	0
<u>WEST AFRICA</u>	25 592	0	28 410	(10)	467	1 805	556	(0)
<u>EAST AND HORN OF AFRICA</u>								
EAST & HORN OF AFRICA OVERALL	3 082	0	0	0	0	1 891	0	4 973
ETHIOPIA	0	0	715	34	76	604	0	0
KENYA	0	0	841	(13)	456	397	0	0
SUDAN	4 485	0	4 995	0	0	884	0	374
UGANDA	0	0	724	(9)	2	731	0	0
<u>EAST AND HORN OF AFRICA</u>	7 567	0	7 275	12	535	4 509	0	5 347
<u>CENTRAL AFRICA AND GREAT LAKES</u>								
CENTRAL AFRICA & GREAT LAKES	6 314	0	0	0	0	(5 272)	0	1 043
CENTRAL AFRICAN REPUBLIC	0	0	182	(4)	15	182	0	11
BURUNDI	7 804	0	10 337	0	0	2 534	0	0
CHAD	79 233	0	69 707	55	593	3 696	1 257	15 127
CONGO	0	0	(0)	5	25	(25)	0	5
DEMOCRATIC REPUBLIC OF THE CONGO	0	0	651	27	74	550	0	0
UNITED REPUBLIC OF TANZANIA	0	0	947	0	0	947	0	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>	93 351	0	81 825	83	706	2 613	1 257	16 185
<u>SOUTHERN AFRICA</u>								
SOUTHERN AFRICA OVERALL	0	0	0	0	0	(239)	239	0
ANGOLA	0	0	0	(20)	450	(430)	0	(0)
NAMIBIA	0	0	(0)	21	0	(21)	0	0
SOUTH AFRICA	0	0	0	0	23	(23)	0	0
ZAMBIA	0	0	(0)	1	26	(158)	131	0
<u>SOUTHERN AFRICA</u>	0	0	0	2	499	(871)	370	0
<u>AFRICA</u>	126 509	0	117 510	87	2 208	8 041	2 198	21 532
<u>CASWANAME</u>								
<u>MIDDLE EAST</u>								
MIDDLE EAST OVERALL	17 703	0	598	8	122	(22 934)	20 155	14 456
EGYPT	0	0	75	0	0	75	0	0
IRAQ	12 620	0	24 242	1 449	678	13 894	0	4 399
JORDAN	30	0	3 740	267	179	3 263	0	0
LEBANON	0	0	334	0	10	324	0	0
SAUDI ARABIA	0	0	364	0	40	324	0	0
SYRIAN ARAB REPUBLIC	0	0	126	0	0	126	0	0
<u>MIDDLE EAST</u>	30 354	0	29 479	1 724	1 028	(4 928)	20 155	18 854

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<u>SOUTH-WEST ASIA</u>								
SOUTH-WEST ASIA OVERALL	302	0	156	0	3	(149)	0	(0)
AFGHANISTAN	0	0	(0)	1 153	2 126	(5 765)	2 486	0
ISLAMIC REPUBLIC OF IRAN	160	0	3 061	533	133	2 117	118	0
PAKISTAN	0	0	(0)	178	953	(1 151)	21	0
SOUTH-WEST ASIA	462	0	3 217	1 864	3 214	(4 948)	2 624	0
<u>CENTRAL ASIA</u>								
TAJIKISTAN	0	0	0	6	6	(12)	0	0
CENTRAL ASIA	0	0	0	6	6	(12)	0	0
CASWANE	30 816	0	32 696	3 594	4 248	(9 887)	22 780	18 854
<u>ASIA AND THE PACIFIC</u>								
<u>SOUTH ASIA</u>								
SOUTH ASIA OVERALL	0	0	0	0	0	(18 485)	18 485	(0)
SRI LANKA	0	0	(0)	99	156	(3 580)	3 325	0
SOUTH ASIA	0	0	0	99	156	(22 066)	21 810	0
ASIA AND THE PACIFIC	0	0	0	99	156	(22 066)	21 810	0
<u>EUROPE</u>								
<u>CENTRAL EUROPE</u>								
TURKEY	0	0	607	0	14	593	0	0
CENTRAL EUROPE	0	0	607	0	14	593	0	0
<u>WESTERN EUROPE</u>								
BELGIUM	0	0	60	0	0	60	0	0
UNITED KINGDOM	0	0	502	6	1	496	0	0
GERMANY	0	0	53	0	0	53	0	0
SWEDEN	0	0	0	0	0	0	0	0
WESTERN EUROPE	0	0	615	6	1	609	0	0
<u>SOUTH EASTERN EUROPE</u>								
FYR MACEDONIA	0	0	0	(236)	0	236	0	0
SOUTH EASTERN EUROPE	0	0	0	(236)	0	236	0	0
EUROPE	0	0	1 223	(230)	15	1 438	0	0
FIELD OPERATIONS	157 325	0	151 429	3 550	6 626	(22 474)	46 788	40 386
<u>GLOBAL PROGRAMMES</u>								
EXECUTIVE DIRECTION AND MGT	500	0	0	0	0	(500)	0	0
GLOBAL PROGRAMMES	500	0	0	0	0	(500)	0	0
<u>HEADQUARTERS</u>								
HEADQUARTERS OVERALL	0	0	0	0	0	(170)	170	0
EXECUTIVE OFFICE	0	0	616	0	0	616	0	0
DEPARTMENT OF OPERATIONS	455	0	3 724	0	66	3 203	0	0
DIV HUMAN RESOURCES MGT	0	0	223	0	0	223	0	0
DIV FINANCE AND SUPPLY MGT	0	0	77	0	18	59	0	0
HEADQUARTERS	455	0	4 640	0	84	3 931	170	0
OPERATIONAL RESERVE	0	0	0	0	0	0	0	0
OVERALL	0	0	0	0	0	(2 160)	2 160	0
Total SUPPLEMENTARY PROGRAMME FUND	158 280	0	156 068	3 550	6 710	(21 203)	49 118	40 386

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<u>UNHCR TOTAL</u>								
<u>FIELD OPERATIONS</u>								
<u>AFRICA</u>								
<u>WEST AFRICA</u>								
SENEGAL	0	0	0	0	0	0	0	0
WEST AFRICA	0	0	0	0	0	0	0	0
<u>SOUTHERN AFRICA</u>								
ANGOLA	0	0	0	0	0	0	0	0
ZAMBIA	0	0	(0)	120	3	0	0	124
SOUTHERN AFRICA	0	0	(0)	120	3	0	0	124
AFRICA	0	0	(0)	120	3	0	0	124
FIELD OPERATIONS	0	0	(0)	120	3	0	0	124
<u>GLOBAL PROGRAMMES</u>								
GLOBAL PROGRAMMES OVERALL	0	0	0	0	0	0	364	364
DIV OPERATIONAL SUPPORT	0	0	692	477	0	0	0	(215)
GLOBAL PROGRAMMES	0	0	692	477	0	0	364	150
Total SUPPLEMENTARY PROG TRUST FUND	0	0	692	597	3	0	364	273

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JUNIOR PROFESSIONAL OFFICERS	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
UNHCR TOTAL								
<u>FIELD OPERATIONS</u>								
<u>AFRICA</u>								
<u>WEST AFRICA</u>								
WEST AFRICA OVERALL	0	0	22	0	0	0	0	(22)
GHANA	0	0	84	0	0	0	0	(84)
GUINEA	0	0	109	0	0	0	0	(109)
COTE D'IVOIRE	0	0	44	0	0	0	0	(44)
SENEGAL	0	0	56	0	0	0	0	(56)
SIERRA LEONE	0	0	118	0	7	0	0	(110)
WEST AFRICA	0	0	433	0	7	0	0	(426)
<u>EAST AND HORN OF AFRICA</u>								
EAST & HORN OF AFRICA OVERALL	0	0	33	(1)	0	0	0	(34)
DJIBOUTI	0	0	74	0	0	0	0	(74)
ERITREA	0	0	66	0	0	0	0	(66)
ETHIOPIA	0	0	405	0	0	0	0	(405)
KENYA	0	0	392	0	0	0	0	(392)
SOMALIA	0	0	37	0	0	0	0	(37)
UGANDA	0	0	288	0	0	0	0	(288)
EAST AND HORN OF AFRICA	0	0	1 295	(1)	0	0	0	(1 296)
<u>CENTRAL AFRICA AND GREAT LAKES</u>								
CHAD	0	0	35	0	0	0	0	(35)
RWANDA	0	0	115	0	0	0	0	(115)
UNITED REPUBLIC OF TANZANIA	0	0	244	0	0	0	0	(244)
CENTRAL AFRICA AND GREAT LAKES	0	0	394	0	0	0	0	(394)
<u>SOUTHERN AFRICA</u>								
SOUTHERN AFRICA OVERALL	0	0	2	0	0	0	0	(2)
ANGOLA	0	0	170	0	0	0	0	(170)
MALAWI	0	0	50	0	0	0	0	(50)
MOZAMBIQUE	0	0	63	0	0	0	0	(63)
NAMIBIA	0	0	28	0	0	0	0	(28)
SOUTH AFRICA	0	0	126	0	0	0	0	(126)
ZAMBIA	0	0	221	0	0	0	0	(221)
ZIMBABWE	0	0	50	0	0	0	0	(50)
SOUTHERN AFRICA	0	0	708	0	0	0	0	(708)
AFRICA	0	0	2 830	(1)	7	0	0	(2 825)
<u>CASWANAME</u>								
<u>CASWANAME OVERALL</u>								
CASWANAME OVERALL	0	0	4	0	0	0	0	(4)
CASWANAME OVERALL	0	0	4	0	0	0	0	(4)
<u>MIDDLE EAST</u>								
EGYPT	0	0	77	0	0	0	0	(77)
JORDAN	0	0	45	0	0	0	0	(45)
SYRIAN ARAB REPUBLIC	0	0	76	0	0	0	0	(76)
YEMEN	0	0	50	0	0	0	0	(50)
MIDDLE EAST	0	0	248	0	0	0	0	(248)

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<u><i>SOUTH-WEST ASIA</i></u>								
AFGHANISTAN	0	0	175	0	0	0	0	(175)
ISLAMIC REPUBLIC OF IRAN	0	0	90	0	0	0	0	(90)
SOUTH-WEST ASIA	0	0	265	0	0	0	0	(265)
CASWANAME	0	0	518	0	0	0	0	(518)
<u><i>ASIA AND THE PACIFIC</i></u>								
<u><i>ASIA AND PACIFIC OVERALL</i></u>								
ASIA PACIFIC OVERALL	0	0	13	0	0	0	0	(13)
ASIA AND PACIFIC OVERALL	0	0	13	0	0	0	0	(13)
<u><i>SOUTH ASIA</i></u>								
BANGLADESH	0	0	77	0	0	0	0	(77)
INDIA	0	0	84	0	0	0	0	(84)
SRI LANKA	0	0	166	0	0	0	0	(166)
NEPAL	0	0	161	0	0	0	0	(161)
SOUTH ASIA	0	0	487	0	0	0	0	(487)
<u><i>EAST ASIA AND THE PACIFIC</i></u>								
MYANMAR	0	0	199	0	0	0	0	(199)
CHINA	0	0	136	0	0	0	0	(136)
CAMBODIA	0	0	48	0	0	0	0	(48)
MALAYSIA	0	0	64	0	0	0	0	(64)
THAILAND	0	0	260	0	0	0	0	(260)
EAST ASIA AND THE PACIFIC	0	0	707	0	0	0	0	(707)
ASIA AND THE PACIFIC	0	0	1 208	0	0	0	0	(1 208)
<u><i>EUROPE</i></u>								
<u><i>EUROPE OVERALL</i></u>								
EUROPE OVERALL	0	0	23	0	0	0	0	(23)
EUROPE OVERALL	0	0	23	0	0	0	0	(23)
<u><i>EASTERN EUROPE</i></u>								
ARMENIA	0	0	68	0	0	0	0	(68)
AZERBAIJAN	0	0	115	0	0	0	0	(115)
GEORGIA	0	0	68	0	0	0	0	(68)
RUSSIAN FEDERATION	0	0	271	0	0	0	0	(271)
EASTERN EUROPE	0	0	522	0	0	0	0	(522)
<u><i>CENTRAL EUROPE</i></u>								
CZECH REPUBLIC	0	0	70	0	0	0	0	(70)
SLOVENIA	0	0	73	0	0	0	0	(73)
TURKEY	0	0	146	(8)	13	0	0	(142)
CENTRAL EUROPE	0	0	289	(8)	13	0	0	(284)
<u><i>WESTERN EUROPE</i></u>								
BELGIUM	0	0	43	0	0	0	0	(43)
SWITZERLAND	0	0	18	0	0	0	0	(18)
WESTERN EUROPE	0	0	61	0	0	0	0	(61)
<u><i>SOUTH EASTERN EUROPE</i></u>								
SOUTH EASTERN EUROPE OVERALL	0	0	6	0	0	0	0	(6)
BOSNIA AND HERZEGOVINA	0	0	400	0	0	0	0	(400)
CROATIA	0	0	41	0	0	0	0	(41)
FYR MACEDONIA	0	0	64	0	0	0	0	(64)
SERBIA AND MONTENEGRO	0	0	129	0	0	0	0	(129)
SOUTH EASTERN EUROPE	0	0	640	0	0	0	0	(640)
EUROPE	0	0	1 534	(8)	13	0	0	(1 530)

STATEMENT OF INCOME AND EXPENDITURE
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JUNIOR PROFESSIONAL OFFICERS	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<u>AMERICAS</u>								
<u>AMERICAS OVERALL</u>								
AMERICAS OVERALL	0	0	9	0	0	0	0	(9)
AMERICAS OVERALL	0	0	9	0	0	0	0	(9)
<u>NORTHERN SOUTH AMERICA</u>								
VENEZUELA	0	0	57	0	0	0	0	(57)
COLOMBIA	0	0	81	0	0	0	0	(81)
NORTHERN SOUTH AMERICA	0	0	138	0	0	0	0	(138)
<u>NORTH AMERICA AND CARRIBEAN</u>								
UNITED STATES OF AMERICA	0	0	165	0	0	0	0	(165)
NORTH AMERICA AND CARRIBEAN	0	0	165	0	0	0	0	(165)
AMERICAS	0	0	313	0	0	0	0	(313)
FIELD OPERATIONS	0	0	6 402	(10)	20	0	0	(6 392)
<u>GLOBAL PROGRAMMES</u>								
GLOBAL PROGRAMMES OVERALL	0	0	0	0	0	0	5 919	5 919
OTHER GLOBAL PROGRAMMES	10 030	0	6	(341)	0	0	0	9 684
GLOBAL PROGRAMMES	10 030	0	6	(341)	0	0	5 919	15 602
<u>HEADQUARTERS</u>								
DIV EXTERNAL RELATIONS	0	0	625	0	0	0	0	(625)
HEADQUARTERS OVERALL	0	0	0	0	0	0	1 008	1 008
EXECUTIVE OFFICE	0	0	165	0	0	0	0	(165)
DEPT OF INT PROTECTION	0	0	297	0	0	0	0	(297)
DEPARTMENT OF OPERATIONS	0	0	185	0	0	0	0	(185)
DIV OPERATIONAL SUPPORT	0	0	473	0	0	0	0	(473)
DIV HUMAN RESOURCES MGT	0	0	123	0	0	0	0	(123)
DIV FINANCE AND SUPPLY MGT	0	0	95	0	0	0	0	(95)
HEADQUARTERS	0	0	1 962	0	0	0	1 008	(954)
OVERALL	0	0	0	0	0	0	297	297
Total JUNIOR PROFESSIONAL OFFICERS	10 030	0	8 369	(351)	20	0	7 224	8 554

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ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>UNHCR TOTAL</u>							
<u>FIELD OPERATIONS</u>							
<u>AFRICA</u>							
<u>AFRICA OVERALL</u>							
AFRICA OVERALL	(2 985)	2 985	0	0	0	0	0
AFRICA OVERALL	(2 985)	2 985	0	0	0	0	0
<u>WEST AFRICA</u>							
WEST AFRICA OVERALL	279	407	686	546	0	140	686
BENIN	(112)	120	8	37	(29)	(0)	8
BURKINA FASO	1	0	1	0	1	0	1
CAMEROON	232	13	244	224	20	(0)	244
GAMBIA	(33)	41	8	9	(1)	(0)	8
GHANA	388	349	737	683	53	0	737
GUINEA	528	709	1 237	1 149	81	7	1 237
COTE D'IVOIRE	689	498	1 187	968	65	154	1 187
LIBERIA	144	977	1 121	872	179	71	1 121
MALI	(60)	86	26	0	26	0	26
NIGER	0	0	0	0	0	0	0
NIGERIA	299	36	335	315	20	(0)	335
SENEGAL	12	107	119	103	6	10	119
SIERRA LEONE	(212)	2 227	2 015	1 914	95	6	2 015
TOGO	(2)	0	(2)	0	(2)	0	(2)
CAPE VERDE	0	0	0	0	0	0	0
GUINEA-BISSAU	(7)	0	(7)	0	(7)	0	(7)
WEST AFRICA	2 145	5 571	7 715	6 820	508	387	7 715
<u>EAST AND HORN OF AFRICA</u>							
EAST & HORN OF AFRICA OVERALL	0	0	0	0	0	0	0
DJIBOUTI	79	269	348	342	6	(0)	348
ERITREA	1 622	857	2 479	2 517	(38)	0	2 479
ETHIOPIA	625	407	1 032	978	54	(0)	1 032
KENYA	1 148	493	1 641	1 451	190	(0)	1 641
SOMALIA	135	212	347	293	53	0	347
SUDAN	3 010	369	3 379	2 673	706	0	3 379
UGANDA	350	497	847	828	19	0	847
EAST AND HORN OF AFRICA	6 969	3 104	10 072	9 083	990	0	10 072
<u>CENTRAL AFRICA AND GREAT LAKES</u>							
CENTRAL AFRICA & GREAT LAKES	0	0	0	0	0	0	0
CENTRAL AFRICAN REPUBLIC	47	261	307	285	23	(0)	307
COUNTRIES IN CENTRAL AFRICA	533	2	535	535	0	(0)	535
GABON	152	117	268	264	5	0	268
BURUNDI	(1 365)	4 847	3 482	3 433	49	(0)	3 482
CHAD	2 628	301	2 929	2 835	94	0	2 929
CONGO	132	167	299	279	(4)	25	299
DEMOCRATIC REPUBLIC OF THE CONGO	1 378	1 394	2 773	2 426	334	13	2 773
RWANDA	685	161	846	825	22	0	846
UNITED REPUBLIC OF TANZANIA	(1 493)	4 473	2 980	2 786	194	0	2 980
CENTRAL AFRICA AND GREAT LAKES	2 698	11 722	14 420	13 666	716	38	14 420

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ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>SOUTHERN AFRICA</u>							
SOUTHERN AFRICA OVERALL	239	0	239	239	0	(0)	239
ANGOLA	633	1 027	1 660	927	304	430	1 660
BOTSWANA	82	104	187	74	99	14	187
MALAWI	(38)	140	102	77	24	(0)	102
MOZAMBIQUE	267	179	446	391	55	0	446
NAMIBIA	251	22	273	9	243	21	273
SOUTH AFRICA	(30)	71	40	2	15	23	40
SWAZILAND	4	0	4	0	4	0	4
ZAMBIA	1 163	394	1 557	1 481	75	2	1 557
ZIMBABWE	32	22	55	50	4	(0)	55
SOUTHERN AFRICA	2 603	1 959	4 562	3 249	823	490	4 562
AFRICA	11 429	25 341	36 770	32 818	3 036	915	36 770
<u>CASWANAME</u>							
<u>CASWANAME OVERALL</u>							
CASWANAME OVERALL	0	0	0	0	0	0	0
CASWANAME OVERALL	0	0	0	0	0	0	0
<u>NORTH AFRICA</u>							
NORTH AFRICA OVERALL	0	0	0	0	0	0	0
ALGERIA	589	575	1 164	1 150	14	(0)	1 164
LIBYAN ARAB JAMAHIRIYA	6	17	23	23	0	0	23
MAURITANIA	18	5	22	22	0	0	22
MOROCCO	(25)	47	22	14	8	(0)	22
TUNISIA	7	7	14	10	4	(0)	14
WESTERN SAHARA	105	136	241	241	0	0	241
NORTH AFRICA	700	785	1 485	1 460	26	(0)	1 485
<u>MIDDLE EAST</u>							
MIDDLE EAST OVERALL	(88)	100	12	12	0	0	12
EGYPT	37	108	145	149	(3)	(0)	145
IRAQ	325	96	421	297	124	0	421
JORDAN	6	59	65	57	7	0	65
KUWAIT	(27)	49	22	0	22	0	22
LEBANON	46	2	48	52	(3)	(0)	48
SAUDI ARABIA	200	21	221	229	(8)	(0)	221
SYRIAN ARAB REPUBLIC	154	61	215	26	189	0	215
YEMEN	164	58	222	190	32	0	222
ISRAEL	3	0	3	3	0	(0)	3
MIDDLE EAST	821	554	1 375	1 016	359	(0)	1 375

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<i><u>SOUTH-WEST ASIA</u></i>							
SOUTH-WEST ASIA OVERALL	1 782	0	1 782	33	0	1 749	1 782
AFGHANISTAN	5 685	5 210	10 895	7 549	68	3 279	10 895
ISLAMIC REPUBLIC OF IRAN	1 815	(70)	1 745	970	109	666	1 745
PAKISTAN	479	3 088	3 566	2 310	125	1 131	3 566
SOUTH-WEST ASIA	9 761	8 227	17 989	10 863	302	6 824	17 989
<i><u>CENTRAL ASIA</u></i>							
CENTRAL ASIA OVERALL	(593)	593	0	0	0	0	0
KAZAKHSTAN	(0)	14	14	14	0	0	14
KYRGYSTAN	219	(160)	58	39	19	0	58
TAJIKISTAN	24	30	54	45	(3)	12	54
TURKMENISTAN	147	(1)	146	144	2	(0)	146
UZBEKISTAN	15	3	18	15	3	0	18
CENTRAL ASIA	(189)	479	290	257	21	12	290
CASWANAME	11 093	10 046	21 139	13 595	707	6 836	21 139
<i><u>ASIA AND THE PACIFIC</u></i>							
<i><u>ASIA AND PACIFIC OVERALL</u></i>							
ASIA PACIFIC OVERALL	1	0	1	0	0	1	1
ASIA AND PACIFIC OVERALL	1	0	1	0	0	1	1
<i><u>SOUTH ASIA</u></i>							
SOUTH ASIA OVERALL	6	0	6	0	0	6	6
BANGLADESH	(230)	510	281	272	8	(0)	281
INDIA	65	28	94	80	14	(0)	94
SRI LANKA	9	1 212	1 222	952	14	255	1 222
NEPAL	(2 575)	2 702	127	144	(17)	(0)	127
SOUTH ASIA	(2 724)	4 454	1 729	1 449	19	261	1 729
<i><u>EAST ASIA AND THE PACIFIC</u></i>							
MYANMAR	(1 359)	1 727	368	278	9	82	368
EAST ASIA AND PACIFIC OVERALL	(1 789)	1 789	0	0	0	0	0
AUSTRALIA	(11)	43	32	7	25	0	32
CHINA	133	(16)	117	139	(22)	(0)	117
INDONESIA	10	103	113	60	53	(0)	113
JAPAN	29	16	45	30	15	0	45
CAMBODIA	(13)	68	55	43	12	0	55
KOREA	(2)	41	39	0	39	0	39
LAO PEOPLE'S DEMOCRATIC REP.	5	2	7	0	7	0	7
MALAYSIA	171	28	199	172	27	(0)	199
MONGOLIA	9	0	9	0	9	(0)	9
MACAU	0	0	0	0	0	0	0
PHILIPPINES	(63)	62	(1)	0	(1)	(0)	(1)
PAPUA NEW GUINEA	(1)	8	7	6	0	0	7
THAILAND	(1 030)	1 186	156	149	7	(0)	156
TIMOR-LESTE	20	20	41	38	3	0	41
VIET NAM	(0)	1	0	0	0	0	0
SINGAPORE	13	0	13	0	13	0	13
OTHER COUNTRIES EAST ASIA	0	0	0	0	0	0	0
EAST ASIA AND THE PACIFIC	(3 878)	5 078	1 200	921	198	82	1 200
ASIA AND THE PACIFIC	(6 601)	9 531	2 930	2 370	217	344	2 930

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>EUROPE</u>							
<u>EUROPE OVERALL</u>							
EUROPE OVERALL	0	0	0	0	0	0	0
EUROPE OVERALL	0	0	0	0	0	0	0
<u>EASTERN EUROPE</u>							
EASTERN EUROPE OVERALL	593	(579)	14	14	0	(0)	14
ARMENIA	9	2	10	10	0	(0)	10
AZERBAIJAN	(54)	117	63	42	21	(0)	63
BELARUS	619	0	619	150	469	0	619
GEORGIA	102	41	143	131	12	(0)	143
REPUBLIC OF MOLDOVA	(8)	150	142	143	(1)	(0)	142
RUSSIAN FEDERATION	(436)	880	444	400	44	(0)	444
UKRAINE	171	72	242	249	(6)	0	242
EASTERN EUROPE	994	682	1 676	1 137	539	(0)	1 676
<u>CENTRAL EUROPE</u>							
OTHER COUNTRIES IN CEN EUROPE	60	0	60	60	0	(0)	60
CEN EUROPE AND BALTIC STATES	26	0	26	26	0	0	26
BULGARIA	5	9	14	0	14	(0)	14
CYPRUS	5	1	5	0	5	0	5
CZECH REPUBLIC	(10)	14	3	1	2	0	3
HUNGARY	(28)	48	21	14	6	0	21
LATVIA	0	0	0	0	0	0	0
POLAND	7	6	12	0	12	(0)	12
ROMANIA	1	22	23	2	21	0	23
SLOVAK REPUBLIC	12	6	18	19	(0)	0	18
SLOVENIA	(17)	15	(3)	2	(4)	(0)	(3)
TURKEY	68	5	73	32	41	0	73
CENTRAL EUROPE	128	125	253	156	97	0	253
<u>WESTERN EUROPE</u>							
WESTERN EUROPE OVERALL	0	0	0	0	0	0	0
PORTUGAL	0	0	0	0	0	0	0
MALTA	3	0	3	3	0	(0)	3
AUSTRIA	7	7	14	12	2	0	14
BELGIUM	44	6	50	44	6	(0)	50
FRANCE	(41)	97	56	71	(16)	0	56
UNITED KINGDOM	(136)	168	31	9	16	7	31
GERMANY	151	24	175	1	174	0	175
GREECE	(9)	16	7	0	7	(0)	7
IRELAND	(67)	80	13	9	5	(0)	13
ITALY	10	7	17	24	(7)	(0)	17
LUXEMBOURG	0	0	0	0	0	0	0
NETHERLANDS	(3)	3	0	0	0	0	0
SPAIN	91	10	101	77	24	(0)	101
SWEDEN	(126)	150	24	16	8	0	24
SWITZERLAND	36	(4)	32	23	8	(0)	32
WESTERN EUROPE	(40)	563	523	289	228	7	523

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u><i>SOUTH EASTERN EUROPE</i></u>							
SOUTH EASTERN EUROPE OVERALL	(93)	93	0	0	0	0	0
ALBANIA	(520)	597	77	75	3	0	77
BOSNIA AND HERZEGOVINA	306	52	358	349	9	0	358
CROATIA	64	21	85	79	6	0	85
FYR MACEDONIA	33	61	93	50	43	0	93
SERBIA AND MONTENEGRO	(1 016)	1 947	931	837	94	(0)	931
SOUTH EASTERN EUROPE	(1 227)	2 771	1 544	1 390	154	0	1 544
EUROPE	(145)	4 142	3 997	2 972	1 018	7	3 997
<u><i>AMERICAS</i></u>							
<u><i>AMERICAS OVERALL</i></u>							
AMERICAS OVERALL	(605)	605	0	0	0	0	0
AMERICAS OVERALL	(605)	605	0	0	0	0	0
<u><i>SOUTH AMERICA OVERALL</i></u>							
SOUTH AMERICA OVERALL	0	0	0	0	0	0	0
SOUTH AMERICA OVERALL	0	0	0	0	0	0	0
<u><i>NORTHERN SOUTH AMERICA</i></u>							
NORTHERN SOUTH AMERICA OVERALL	(55)	130	75	75	0	0	75
VENEZUELA	(307)	335	28	32	(4)	0	28
ECUADOR	(539)	606	66	62	4	(0)	66
COLOMBIA	(326)	1 362	1 036	425	(5)	617	1 036
GUYANA	0	0	0	0	0	0	0
PANAMA	(11)	42	31	20	11	0	31
NORTHERN SOUTH AMERICA	(1 238)	2 474	1 236	614	6	617	1 236
<u><i>SOUTHERN SOUTH AMERICA</i></u>							
SOUTHERN SOUTH AMERICA OVERALL	341	0	341	67	0	275	341
ARGENTINA	(6)	1	(5)	13	(19)	0	(5)
BRAZIL	20	0	20	6	14	0	20
CHILE	14	7	22	0	22	0	22
PERU	(0)	0	0	0	0	0	0
SOUTHERN SOUTH AMERICA	369	8	377	85	17	275	377
<u><i>NORTH AMERICA AND CARRIBEAN</i></u>							
N AMERICA & CARRIBEAN OVERALL	79	45	124	124	0	(0)	124
DOMINICAN REPUBLIC	(0)	0	(0)	0	0	(0)	(0)
CUBA	29	0	29	29	0	(0)	29
CANADA	(24)	25	1	6	(6)	0	1
UNITED STATES OF AMERICA	199	26	226	101	125	0	226
NORTH AMERICA AND CARRIBEAN	283	96	379	260	119	0	379

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>CENTRAL AMERICA AND MEXICO</u>							
CENTRAL AMERICA OVERALL	28	0	28	28	0	0	28
COSTA RICA	(45)	65	20	1	19	0	20
MEXICO	(104)	94	(10)	1	(12)	(0)	(10)
GUATEMALA	26	4	30	0	30	0	30
CENTRAL AMERICA AND MEXICO	(95)	162	67	30	37	0	67
AMERICAS	(1 287)	3 346	2 059	989	179	891	2 059
FIELD OPERATIONS	14 489	52 405	66 894	52 744	5 157	8 993	66 894
<u>GLOBAL PROGRAMMES</u>							
DIV EXTERNAL RELATIONS	1 491	(1)	1 491	1 401	0	89	1 491
GLOBAL PROGRAMMES OVERALL	(1 981)	1 950	(31)	0	(31)	0	(31)
EXECUTIVE DIRECTION AND MGT	5 437	227	5 664	5 664	0	0	5 664
DEPT INT PROTECTION	76	1 438	1 514	480	0	1 034	1 514
DIV OPERATIONAL SUPPORT	1 952	275	2 227	1 322	(40)	946	2 227
DIV HUMAN RESOURCES MGT	1 353	160	1 513	1 399	0	114	1 513
DIV FINANCE AND SUPPLY MGT	1 410	0	1 410	1 410	0	0	1 410
OTHER GLOBAL PROGRAMMES	0	0	0	0	0	0	0
GLOBAL PROGRAMMES	9 739	4 049	13 788	11 677	(71)	2 182	13 788
<u>HEADQUARTERS</u>							
DIV EXTERNAL RELATIONS	290	0	290	290	0	(0)	290
HEADQUARTERS OVERALL	(4 500)	4 500	0	0	0	0	0
EXECUTIVE OFFICE	1 667	0	1 667	736	0	930	1 667
DEPT OF INT PROTECTION	162	48	210	161	0	49	210
DEPARTMENT OF OPERATIONS	372	13	385	385	0	0	385
DIV OPERATIONAL SUPPORT	303	0	303	299	0	4	303
DIV HUMAN RESOURCES MGT	469	0	469	105	(22)	386	469
DIV FINANCE AND SUPPLY MGT	16 446	21 438	37 885	2 865	35 020	0	37 885
OTHER HQ SECTIONS	12	4	16	10	0	6	16
HEADQUARTERS	15 220	26 003	41 223	4 852	34 998	1 374	41 223
OPERATIONAL RESERVE	10 000	0	10 000	0	0	10 000	10 000
OVERALL	(8 490)	858	(7 632)	4	(9 023)	1 387	(7 632)
(None)	(9 025)	6	(9 019)	4	(9 023)	0	(9 019)
Total ANNUAL PROGRAMME FUND	40 958	83 315	124 274	69 276	31 061	23 937	124 274

STATEMENT OF ASSETS, LIABILITIES AND RESERVES AND FUND BALANCES
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ANNUAL PROGRAMME TRUST FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
UNHCR TOTAL							
<u>FIELD OPERATIONS</u>							
<u>AFRICA</u>							
<u>WEST AFRICA</u>							
GHANA	0	0	0	0	0	0	0
GUINEA	0	0	0	0	0	0	0
COTE D'IVOIRE	0	0	0	0	0	0	0
MALI	0	0	0	0	0	0	0
NIGER	0	0	0	0	0	0	0
WEST AFRICA	0	0	0	0	0	0	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>							
UNITED REPUBLIC OF TANZANIA	25	0	25	0	0	25	25
CENTRAL AFRICA AND GREAT LAKES	25	0	25	0	0	25	25
AFRICA	25	0	25	0	0	25	25
<u>EUROPE</u>							
<u>CENTRAL EUROPE</u>							
TURKEY	0	0	0	0	0	0	0
CENTRAL EUROPE	0	0	0	0	0	0	0
EUROPE	0	0	0	0	0	0	0
FIELD OPERATIONS	25	0	25	0	0	25	25
GLOBAL PROGRAMMES	339	0	339	0	0	339	339
<u>HEADQUARTERS</u>							
EXECUTIVE OFFICE	0	0	0	0	0	0	0
DIV OPERATIONAL SUPPORT	40	0	40	0	0	40	40
HEADQUARTERS	40	0	40	0	0	40	40
Total ANNUAL PROGRAMME TRUST FUND	403	0	403	0	0	403	403

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SUPPLEMENTARY PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
UNHCR TOTAL							
FIELD OPERATIONS							
AFRICA							
AFRICA OVERALL	0	0	0	0	0	0	0
AFRICA OVERALL	0	0	0	0	0	0	0
WEST AFRICA							
WEST AFRICA OVERALL	2 688	1 741	4 429	4 429	0	0	4 429
BENIN	0	0	0	0	0	0	0
GHANA	0	0	0	0	0	0	0
GUINEA	0	0	0	0	0	0	0
COTE D'IVOIRE	(0)	0	(0)	0	0	(0)	(0)
LIBERIA	(1 243)	1 243	(0)	0	0	(0)	(0)
NIGERIA	0	0	0	0	0	0	0
SENEGAL	0	0	0	0	0	0	0
SIERRA LEONE	(636)	636	0	0	0	0	0
WEST AFRICA	809	3 620	4 429	4 429	0	(0)	4 429
EAST AND HORN OF AFRICA							
EAST & HORN OF AFRICA OVERALL	4 973	0	4 973	0	0	4 973	4 973
ERITREA	0	0	0	0	0	0	0
ETHIOPIA	297	0	297	297	0	(0)	297
KENYA	304	0	304	304	0	0	304
SUDAN	(320)	850	530	156	0	374	530
UGANDA	400	0	400	400	0	(0)	400
EAST AND HORN OF AFRICA	5 654	850	6 504	1 157	0	5 347	6 504
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICA & GREAT LAKES	(4 207)	5 250	1 043	0	0	1 043	1 043
CENTRAL AFRICAN REPUBLIC	11	0	11	0	0	11	11
COUNTRIES IN CENTRAL AFRICA	1 042	0	1 042	1 042	0	0	1 042
BURUNDI	1 794	0	1 794	1 794	0	0	1 794
CHAD	17 752	5 105	22 857	7 731	0	15 127	22 857
CONGO	5	0	5	0	0	5	5
DEMOCRATIC REPUBLIC OF THE CONGO	52	82	134	134	0	0	134
UNITED REPUBLIC OF TANZANIA	596	0	596	596	0	(0)	596
CENTRAL AFRICA AND GREAT LAKES	17 045	10 437	27 482	11 297	0	16 185	27 482
SOUTHERN AFRICA							
SOUTHERN AFRICA OVERALL	0	0	0	0	0	0	0
ANGOLA	(136)	136	(0)	0	0	(0)	(0)
NAMIBIA	0	0	0	0	0	0	0
SOUTH AFRICA	0	0	0	0	0	0	0
SWAZILAND	0	0	0	0	0	0	0
ZAMBIA	(135)	135	0	0	0	0	0
SOUTHERN AFRICA	(270)	270	0	0	0	0	0
AFRICA	23 238	15 177	38 415	16 883	0	21 532	38 415

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SUPPLEMENTARY PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>CASWANAME</u>							
<u>MIDDLE EAST</u>							
MIDDLE EAST OVERALL	258	14 230	14 488	33	0	14 456	14 488
EGYPT	0	0	0	0	0	0	0
IRAQ	9 579	3	9 582	5 184	0	4 399	9 582
JORDAN	41	0	41	41	0	(0)	41
KUWAIT	0	0	0	0	0	0	0
LEBANON	1	0	1	1	0	(0)	1
SAUDI ARABIA	0	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0	0	0	0	0	0	0
MIDDLE EAST	9 880	14 233	24 114	5 259	0	18 854	24 114
<u>SOUTH-WEST ASIA</u>							
SOUTH-WEST ASIA OVERALL	(257)	286	28	28	0	(0)	28
AFGHANISTAN	2	0	2	2	0	0	2
ISLAMIC REPUBLIC OF IRAN	42	0	42	42	0	0	42
PAKISTAN	(1)	1	(0)	0	0	(0)	(0)
SOUTH-WEST ASIA	(215)	287	72	72	0	0	72
<u>CENTRAL ASIA</u>							
TAJIKISTAN	0	0	0	0	0	0	0
TURKMENISTAN	0	0	0	0	0	0	0
UZBEKISTAN	0	0	0	0	0	0	0
CENTRAL ASIA	0	0	0	0	0	0	0
CASWANAME	9 665	14 520	24 186	5 331	0	18 854	24 186
<u>ASIA AND THE PACIFIC</u>							
<u>SOUTH ASIA</u>							
SOUTH ASIA OVERALL	0	0	0	0	0	0	0
SRI LANKA	(1 059)	1 058	(0)	(0)	0	0	(0)
SOUTH ASIA	(1 059)	1 058	(0)	(0)	0	0	(0)
<u>EAST ASIA AND THE PACIFIC</u>							
INDONESIA	0	0	0	0	0	0	0
TIMOR-LESTE	0	0	0	0	0	0	0
EAST ASIA AND THE PACIFIC	0	0	0	0	0	0	0
ASIA AND THE PACIFIC	(1 059)	1 058	(0)	(0)	0	0	(0)
<u>EUROPE</u>							
<u>CENTRAL EUROPE</u>							
TURKEY	1	0	1	1	0	(0)	1
CENTRAL EUROPE	1	0	1	1	0	(0)	1
<u>WESTERN EUROPE</u>							
AUSTRIA	0	0	0	0	0	0	0
BELGIUM	(0)	0	(0)	0	0	(0)	(0)
UNITED KINGDOM	14	0	14	14	0	(0)	14
GERMANY	0	0	0	0	0	0	0
SWEDEN	0	0	0	0	0	0	0
WESTERN EUROPE	14	0	14	14	0	0	14

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SUPPLEMENTARY PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>SOUTH EASTERN EUROPE</u>							
SOUTH EASTERN EUROPE OVERALL	0	0	0	0	0	0	0
ALBANIA	0	0	0	0	0	0	0
BOSNIA AND HERZEGOVINA	0	0	0	0	0	0	0
FYR MACEDONIA	(136)	136	0	0	0	0	0
SERBIA AND MONTENEGRO	0	0	0	0	0	0	0
SOUTH EASTERN EUROPE	(136)	136	0	0	0	0	0
EUROPE	(121)	136	15	15	0	(0)	15
FIELD OPERATIONS	31 724	30 892	62 615	22 229	0	40 386	62 615
<u>GLOBAL PROGRAMMES</u>							
GLOBAL PROGRAMMES OVERALL	0	0	0	0	0	0	0
EXECUTIVE DIRECTION AND MGT	0	0	0	0	0	0	0
DEPT INT PROTECTION	0	0	0	0	0	0	0
DIV OPERATIONAL SUPPORT	0	0	0	0	0	0	0
GLOBAL PROGRAMMES	0	0	0	0	0	0	0
<u>HEADQUARTERS</u>							
HEADQUARTERS OVERALL	0	0	0	0	0	0	0
EXECUTIVE OFFICE	(0)	0	(0)	0	0	(0)	(0)
DEPT OF INT PROTECTION	0	0	0	0	0	0	0
DEPARTMENT OF OPERATIONS	0	0	0	0	0	0	0
DIV HUMAN RESOURCES MGT	0	0	0	0	0	0	0
DIV FINANCE AND SUPPLY MGT	11	0	11	11	0	0	11
HEADQUARTERS	11	0	11	11	0	0	11
OPERATIONAL RESERVE	0	0	0	0	0	0	0
OVERALL	(379)	379	0	0	0	0	0
TOTAL SUPPLEMENTARY PROGRAMME FUND	31 355	31 271	62 626	22 240	0	40 386	62 626

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SUPPLEMENTARY PROG TRUST FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
UNHCR TOTAL							
<u>FIELD OPERATIONS</u>							
<u>AFRICA</u>							
<u>WEST AFRICA</u>							
SENEGAL	0	0	0	0	0	0	0
WEST AFRICA	0	0	0	0	0	0	0
<u>SOUTHERN AFRICA</u>							
ANGOLA	0	0	0	0	0	0	0
ZAMBIA	124	0	124	0	0	124	124
SOUTHERN AFRICA	124	0	124	0	0	124	124
AFRICA	124	0	124	0	0	124	124
<u>CASWANAME</u>							
<u>MIDDLE EAST</u>							
EGYPT	0	0	0	0	0	0	0
MIDDLE EAST	0	0	0	0	0	0	0
CASWANAME	0	0	0	0	0	0	0
FIELD OPERATIONS	124	0	124	0	0	124	124
<u>GLOBAL PROGRAMMES</u>							
GLOBAL PROGRAMMES OVERALL	364	0	364	0	0	364	364
DIV OPERATIONAL SUPPORT	(220)	5	(215)	0	0	(215)	(215)
GLOBAL PROGRAMMES	145	5	150	0	0	150	150
Total SUPPLEMENTARY PROG TRUST FUND	268	5	273	0	0	273	273

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JUNIOR PROFESSIONAL OFFICERS	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>UNHCR TOTAL</u>							
<u>FIELD OPERATIONS</u>							
<u>AFRICA</u>							
<u>WEST AFRICA</u>							
WEST AFRICA OVERALL	(22)	0	(22)	0	0	(22)	(22)
GHANA	(84)	0	(84)	0	0	(84)	(84)
GUINEA	(109)	0	(109)	0	0	(109)	(109)
COTE D'IVOIRE	(44)	0	(44)	0	0	(44)	(44)
NIGERIA	0	0	0	0	0	0	0
SENEGAL	(56)	0	(56)	0	0	(56)	(56)
SIERRA LEONE	(110)	0	(110)	0	0	(110)	(110)
WEST AFRICA	(426)	0	(426)	0	0	(426)	(426)
<u>EAST AND HORN OF AFRICA</u>							
EAST & HORN OF AFRICA OVERALL	(34)	0	(34)	0	0	(34)	(34)
DJIBOUTI	(74)	0	(74)	0	0	(74)	(74)
ERITREA	(66)	0	(66)	0	0	(66)	(66)
ETHIOPIA	(405)	0	(405)	0	0	(405)	(405)
KENYA	(392)	0	(392)	0	0	(392)	(392)
SOMALIA	(37)	0	(37)	0	0	(37)	(37)
UGANDA	(288)	0	(288)	0	0	(288)	(288)
EAST AND HORN OF AFRICA	(1 296)	0	(1 296)	0	0	(1 296)	(1 296)
<u>CENTRAL AFRICA AND GREAT LAKES</u>							
CHAD	(35)	0	(35)	0	0	(35)	(35)
DEMOCRATIC REPUBLIC OF THE CONGO	0	0	0	0	0	0	0
RWANDA	(115)	0	(115)	0	0	(115)	(115)
UNITED REPUBLIC OF TANZANIA	(244)	0	(244)	0	0	(244)	(244)
CENTRAL AFRICA AND GREAT LAKES	(394)	0	(394)	0	0	(394)	(394)
<u>SOUTHERN AFRICA</u>							
SOUTHERN AFRICA OVERALL	(2)	0	(2)	0	0	(2)	(2)
ANGOLA	(170)	0	(170)	0	0	(170)	(170)
MALAWI	(50)	0	(50)	0	0	(50)	(50)
MOZAMBIQUE	(63)	0	(63)	0	0	(63)	(63)
NAMIBIA	(28)	0	(28)	0	0	(28)	(28)
SOUTH AFRICA	(126)	0	(126)	0	0	(126)	(126)
ZAMBIA	(221)	0	(221)	0	0	(221)	(221)
ZIMBABWE	(50)	0	(50)	0	0	(50)	(50)
SOUTHERN AFRICA	(708)	0	(708)	0	0	(708)	(708)
AFRICA	(2 825)	0	(2 825)	0	0	(2 825)	(2 825)

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JUNIOR PROFESSIONAL OFFICERS	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>CASWANAME</u>							
<u>CASWANAME OVERALL</u>							
CASWANAME OVERALL	(4)	0	(4)	0	0	(4)	(4)
CASWANAME OVERALL	(4)	0	(4)	0	0	(4)	(4)
<u>NORTH AFRICA</u>							
LIBYAN ARAB JAMAHIRIYA	0	0	0	0	0	0	0
NORTH AFRICA	0	0	0	0	0	0	0
<u>MIDDLE EAST</u>							
EGYPT	(77)	0	(77)	0	0	(77)	(77)
JORDAN	(45)	0	(45)	0	0	(45)	(45)
SYRIAN ARAB REPUBLIC	(76)	0	(76)	0	0	(76)	(76)
YEMEN	(50)	0	(50)	0	0	(50)	(50)
MIDDLE EAST	(248)	0	(248)	0	0	(248)	(248)
<u>SOUTH-WEST ASIA</u>							
AFGHANISTAN	(175)	0	(175)	0	0	(175)	(175)
ISLAMIC REPUBLIC OF IRAN	(90)	0	(90)	0	0	(90)	(90)
PAKISTAN	0	0	0	0	0	0	0
SOUTH-WEST ASIA	(265)	0	(265)	0	0	(265)	(265)
<u>CENTRAL ASIA</u>							
TURKMENISTAN	0	0	0	0	0	0	0
CENTRAL ASIA	0	0	0	0	0	0	0
<u>CASWANAME</u>	(518)	0	(518)	0	0	(518)	(518)
<u>ASIA AND THE PACIFIC</u>							
<u>ASIA AND PACIFIC OVERALL</u>							
ASIA PACIFIC OVERALL	(13)	0	(13)	0	0	(13)	(13)
ASIA AND PACIFIC OVERALL	(13)	0	(13)	0	0	(13)	(13)
<u>SOUTH ASIA</u>							
BANGLADESH	(77)	0	(77)	0	0	(77)	(77)
INDIA	(84)	0	(84)	0	0	(84)	(84)
SRI LANKA	(166)	0	(166)	0	0	(166)	(166)
NEPAL	(161)	0	(161)	0	0	(161)	(161)
SOUTH ASIA	(487)	0	(487)	0	0	(487)	(487)
<u>EAST ASIA AND THE PACIFIC</u>							
MYANMAR	(199)	0	(199)	0	0	(199)	(199)
CHINA	(136)	0	(136)	0	0	(136)	(136)
INDONESIA	0	0	0	0	0	0	0
CAMBODIA	(48)	0	(48)	0	0	(48)	(48)
LAO PEOPLE'S DEMOCRATIC REP.	0	0	0	0	0	0	0
MALAYSIA	(64)	0	(64)	0	0	(64)	(64)
THAILAND	(260)	0	(260)	0	0	(260)	(260)
EAST ASIA AND THE PACIFIC	(707)	0	(707)	0	0	(707)	(707)
ASIA AND THE PACIFIC	(1 208)	0	(1 208)	0	0	(1 208)	(1 208)

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JUNIOR PROFESSIONAL OFFICERS	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>EUROPE</u>							
<u>EUROPE OVERALL</u>							
EUROPE OVERALL	(23)	0	(23)	0	0	(23)	(23)
EUROPE OVERALL	(23)	0	(23)	0	0	(23)	(23)
<u>EASTERN EUROPE</u>							
ARMENIA	(68)	0	(68)	0	0	(68)	(68)
AZERBAIJAN	(115)	0	(115)	0	0	(115)	(115)
GEORGIA	(68)	0	(68)	0	0	(68)	(68)
REPUBLIC OF MOLDOVA	0	0	0	0	0	0	0
RUSSIAN FEDERATION	(271)	0	(271)	0	0	(271)	(271)
EASTERN EUROPE	(522)	0	(522)	0	0	(522)	(522)
<u>CENTRAL EUROPE</u>							
CYPRUS	0	0	0	0	0	0	0
CZECH REPUBLIC	(70)	0	(70)	0	0	(70)	(70)
SLOVENIA	(73)	0	(73)	0	0	(73)	(73)
TURKEY	(142)	0	(142)	0	0	(142)	(142)
CENTRAL EUROPE	(284)	0	(284)	0	0	(284)	(284)
<u>WESTERN EUROPE</u>							
BELGIUM	(43)	0	(43)	0	0	(43)	(43)
SWITZERLAND	(18)	0	(18)	0	0	(18)	(18)
WESTERN EUROPE	(61)	0	(61)	0	0	(61)	(61)
<u>SOUTH EASTERN EUROPE</u>							
SOUTH EASTERN EUROPE OVERALL	(6)	0	(6)	0	0	(6)	(6)
BOSNIA AND HERZEGOVINA	(400)	0	(400)	0	0	(400)	(400)
CROATIA	(41)	0	(41)	0	0	(41)	(41)
FYR MACEDONIA	(64)	0	(64)	0	0	(64)	(64)
SERBIA AND MONTENEGRO	(129)	0	(129)	0	0	(129)	(129)
SOUTH EASTERN EUROPE	(640)	0	(640)	0	0	(640)	(640)
EUROPE	(1 530)	0	(1 530)	0	0	(1 530)	(1 530)

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>AMERICAS</u>							
<u>AMERICAS OVERALL</u>							
AMERICAS OVERALL	(9)	0	(9)	0	0	(9)	(9)
AMERICAS OVERALL	(9)	0	(9)	0	0	(9)	(9)
<u>NORTHERN SOUTH AMERICA</u>							
VENEZUELA	(57)	0	(57)	0	0	(57)	(57)
COLOMBIA	(81)	0	(81)	0	0	(81)	(81)
NORTHERN SOUTH AMERICA	(138)	0	(138)	0	0	(138)	(138)
<u>NORTH AMERICA AND CARRIBEAN</u>							
UNITED STATES OF AMERICA	(165)	0	(165)	0	0	(165)	(165)
NORTH AMERICA AND CARRIBEAN	(165)	0	(165)	0	0	(165)	(165)
<u>CENTRAL AMERICA AND MEXICO</u>							
MEXICO	0	0	0	0	0	0	0
CENTRAL AMERICA AND MEXICO	0	0	0	0	0	0	0
AMERICAS	(313)	0	(313)	0	0	(313)	(313)
FIELD OPERATIONS	(6 392)	0	(6 392)	0	0	(6 392)	(6 392)
<u>GLOBAL PROGRAMMES</u>							
GLOBAL PROGRAMMES OVERALL	5 919	0	5 919	0	0	5 919	5 919
EXECUTIVE DIRECTION AND MGT	0	0	0	0	0	0	0
OTHER GLOBAL PROGRAMMES	8 484	1 200	9 684	0	0	9 684	9 684
GLOBAL PROGRAMMES	14 402	1 200	15 602	0	0	15 602	15 602
<u>HEADQUARTERS</u>							
DIV EXTERNAL RELATIONS	(625)	0	(625)	0	0	(625)	(625)
HEADQUARTERS OVERALL	1 008	0	1 008	0	0	1 008	1 008
EXECUTIVE OFFICE	(165)	0	(165)	0	0	(165)	(165)
DEPT OF INT PROTECTION	(297)	0	(297)	0	0	(297)	(297)
DEPARTMENT OF OPERATIONS	(185)	0	(185)	0	0	(185)	(185)
DIV OPERATIONAL SUPPORT	(473)	0	(473)	0	0	(473)	(473)
DIV HUMAN RESOURCES MGT	(123)	0	(123)	0	0	(123)	(123)
DIV FINANCE AND SUPPLY MGT	(95)	0	(95)	0	0	(95)	(95)
HEADQUARTERS	(954)	0	(954)	0	0	(954)	(954)
OVERALL	297	0	297	0	0	297	297
Total JUNIOR PROFESSIONAL OFFICERS	7 354	1 200	8 554	0	0	8 554	8 554

2004 Extrabudgetary in-kind donations
(in thousands of United States Dollars)

Appendix	
Donor	Amount
Australia	1 486
Hungary	41
Japan	943
Norway	990
Switzerland	2 978
Al Thasama Charitable Society, Yemen	105
Fondation Schneider Electric, France	73
Fuji Optical Co Limited, Japan	267
Hennes & Mauritz, Austria	175
Lutheran World Relief, USA	4 550
Microsoft EMEA, Netherlands	325
Microsoft EMEA, Russian Federation	12
Miscellaneous donors Switzerland	17
The Church of Latter-day Saints, USA	1 242
The Qaddafi Int'l Foundation, Libya	23
TOTAL	13 227

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

The basic mandate of the Office of the United Nations High Commissioner for Refugees (UNHCR) is found in its statute (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 problem 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 (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 General Assembly 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/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 annual plenary session and a number of intersessional meetings of the Standing Committee of the Whole. In 2004 the Executive Committee consisted of 66 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) Financial rules for voluntary funds

The accounts of UNHCR voluntary funds are maintained in accordance with the Financial Rules for voluntary funds administered by the High Commissioner (A/AC.96/503/Rev.7, dated 7 October 1999, approved by the Executive Committee at its fiftieth session), hereafter referred to as the Financial Rules. 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 for Refugees runs from 1 January to 31 December.

(b) Fund accounting

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 for a 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.

(c) Use of estimates

The 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 accordance with accrual accounting principles, 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) Funds

Funds reported in the accounts are the following:

(i) The *Working Capital and Guarantee Fund* 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-years’ 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* covers the financial activities that are 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* covers staff and other management and administration costs as determined under the statute of the Office (General Assembly resolution 428 (V), annex, art. 20). This fund is being reported on for the first time in the UNHCR 2004 financial statements (see note 3 below).

(iv) The *Supplementary Programme Fund* accounts for moneys available for activities arising after the approval of the annual programme budget, and 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 programme are transferred to the annual programme fund. Seven 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) *Trust Funds* under both the annual programme and the supplementary programme cover activities for which UNHCR received moneys from donors without assuming ownership of the funds.

(vi) The *Junior Professional Officers Fund* covers financial activities aimed exclusively at the recruitment, training and development of young professionals sponsored by various Governments.

(vii) The *Medical Insurance Plan* was established by the General Assembly at its forty-first session in accordance with the 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 arising out 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 United Nations Office at Geneva insurance scheme or the United Nations Staff Mutual Insurance Society, whose operations are reflected in the United Nations financial statements.

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. All transactions 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, all asset and liability balances are revalued using the United Nations official exchange rate as at 31 December.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute is recognized as income at the time the pledge is accepted.

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. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary contributions in kind 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 organization. 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 (e) above.

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.

(g) Interest income

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

(h) Currency exchange adjustments

Currency exchange adjustments include exchange losses and gains on transactions, and 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 or losses on contributions receivable are accounted for under the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(i) Miscellaneous income

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

(j) Expenditure

Project expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of projects 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 may also be implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

(k) Deferred charges

In accordance with United Nations system accounting standards, the organization has recorded commitments incurred against future financial periods as deferred charges (see note 13 below).

(l) Ex gratia payments

The granting of ex gratia payments is governed by rule 10.5 of the Financial Rules. 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. Any statement of ex gratia payments is submitted to the Board of Auditors with the annual accounts. In 2004, UNHCR made an ex gratia payment in the amount of \$7,701.

(m) 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 expenditures. The write-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such write-offs, 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.

(n) Provision for doubtful accounts receivable

Provision is made for accounts receivable for which no reasonable expectation of recovery exists.

(o) Non-expendable property

Non-expendable property is defined as 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, boats, telecommunications equipment, security equipment and generators, with a minimum acquisition value of \$100.

In accordance with 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 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.

(p) Reclassification

Certain amounts presented in the 2004 financial statements for purposes of comparison with 2003, in accordance with the United Nations system accounting standards, have been reclassified to conform with improved disclosure introduced in conjunction with the implementation of new accounting systems (Management Systems Renewal Project, PeopleSoft). These are limited in materiality to statement I, wherein doubtful accounts receivable are included in expenditures, whereas in previous years they were included in adjustments to prior-year expenditures.

(q) Refinement of accounting practice

In conjunction with the implementation of a new integrated financial management system (PeopleSoft) during 2004, UNHCR further refined its accrual-based expenditure accounting. Previously, actual disbursements within obligations and residual obligations were recognized as expenditures. Under the refined practice, actual disbursements and verified commitments are recognized as

expenditures, which is considered to give a more accurate reflection of such expenditures. While the refinement represents an improvement in practice, it does not have a material effect on the financial statements.

Note 3**United Nations regular budget**

In January 2004, following the separation of UNHCR payroll processes from the United Nations Office at Geneva and the subsequent direct receipt of United Nations regular budget cash contributions, UNHCR has decided to account for these contributions and expenditures in its financial statements, as this results in a more appropriate presentation.

For 2004, a United Nations Regular Budget allotment advice was received for an amount of \$27,749,500, covering staff and other management and administration costs, including the posts of the High Commissioner and the Deputy High Commissioner. Remittances received during 2004 against this allotment advice amounted to \$26,400,000.

The effect of including the United Nations regular budget contributions in financial statements for 2004 and for future years is to increase income and expenditure by the amount of the United Nations Regular Budget allotment advice for the period. The change in accounting policy has no net effect on aggregated fund balances.

Note 4**Transfers between programmes and funds**

(a) In line with note 2 (d) (iv), an amount of \$36,940,753 was transferred from the Supplementary Programme Fund to the Annual Programme Fund during 2004. Of this amount, \$25,861,512 transferred from the supplementary programme to the annual programme during the year represented the mainstreaming of supplementary programme activities into the Annual Programme Fund. Seven per cent of all contributions to the supplementary programme budget, amounting to \$11,079,241, was transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes during 2004.

(b) In line with note 2 (b), an amount of \$15,737,713 was allocated from the Annual Programme Fund to the Supplementary Programme Fund during 2004 to cover shortfalls in contributions to supplementary programmes.

Note 5**Breakdown of expenditure**

Table 1 shows the total UNHCR expenditure in 2004, broken down between funds and category.

Table 1
Expenditure of the Office of the United Nations High Commissioner for Refugees
in 2004

(Thousands of United States dollars)

<i>Fund</i>	<i>Programme (a)</i>	<i>Programme support (b)</i>	<i>Management and administration (c)</i>	<i>Total</i>
Annual Programme	591 969	229 812	47 968	869 749
Annual Programme — Trust	0	0	0	0
United Nations regular budget	0	0	27 750	27 750
Supplementary Programme	136 698	19 370	0	156 068
Supplementary Programme — Trust	692	0	0	692
Subtotal	729 359	249 182	75 718	1 054 259
Junior Professional Officers (d)				8 369
Working Capital and Guarantee				1 004
Medical Insurance Plan (e)				1 656
Total				1 065 288

(a) (i) Expenditure under the “programme” category 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.

(a) (ii) Implementing partners are required to report on their disbursements against instalments received from UNHCR in accordance with the terms and conditions of project sub-agreements. In 2004, UNHCR disbursed a total of \$329 million as instalments to implementing partners, of which \$222 million had been reported as expended as at 31 December 2004, leaving a balance of \$107 million for which implementing partners will submit reports in 2005. A further \$21 million in instalments not yet paid as at 31 December 2004 was included in year-end commitments. Of the expenditures reported by implementing partners against UNHCR instalments, \$127 million corresponds to salaries and other staff costs.

(b) Expenditure under the “programme support” category 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.

(c) Expenditure under the “management and administration” category 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 function of executive direction, organizational policy and evaluation, external relations, information and administration.

(d) Table 2 shows the expenditure, by region, under the Junior Professional Officers Fund, as well as the Fund balance at the end of 2004.

Table 2
Expenditure under the Junior Professional Officers Fund

(Thousands of United States dollars)

Region	
Africa	2 830
Europe	1 534
CASWANAME ^a	518
The Americas	312
Asia and the Pacific	1 208
Headquarters	1 967
Total	8 369
Reserve and fund balance as at 1 January 2004	7 224
Funds received in 2004	10 030
Total expenditure	(8 369)
Other adjustments	10
Adjustment to prior-year contributions	(341)
Reserve and fund balance as at 31 December 2004	8 554

^a Central Asia, South-West Asia, North Africa and the Middle East.

(e) Medical claims

In 2004, the Medical Insurance Plan received total income of \$3,754,260 from staff premiums and proportional contributions from UNHCR and \$258,710 in interest earned. Under this Plan, UNHCR paid out \$1,655,551 to its subscribers in respect of their claims.

Note 6
Provision for accounts receivable

Accounts receivable are presented in statement II, net of a provision of \$2,581,147 for doubtful accounts receivable comprising:

	<i>United States dollars</i>
Implementing partner balances	1 823 329
Value-added tax	338 579
Bank balances	231 590
Payroll	187 649
Total	2 581 147

An amount of \$1,219,380 provided for in 2003 as a doubtful accounts receivable bank balance was recovered during 2004.

Note 7**Write-offs during 2004**

During 2004, UNHCR had to write off liquid assets totalling \$216,923 in respect of unrecoverable amounts due from operational partners and cash losses that occurred in various field locations. A further amount of \$1,117,840 was written off during 2004 in respect of non-liquid assets.

Note 8**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 3 shows the breakdown between current and deposit accounts as at 31 December for the five years from 2000 to 2004.

Table 3

Current and deposit accounts as at 31 December 2004

(Thousands of United States dollars)

	2000	2001	2002	2003	2004
Cash deposits on 31 December					
Cash and current accounts	50 497	47 994	29 425	65 825	69 047
48-hour accounts	15 204	29 780	2 989	1 124	0
Deposit accounts	58 000	62 714	106 315	124 823	78 129
	123 701	140 488	138 729	191 772	147 176
Average in hand during year					
In current accounts	51 231	63 672	88 007	106 503	84 666
Invested (call and time deposits, securities)	65 631	77 467	63 686	62 025	48 797
	116 862	141 139	151 693	168 528	133 463
Interest earned					
On current accounts	1 633	1 485	1 399	1 004	968
On invested funds	3 962	3 193	2 006	1 508	849
	5 595	4 678	3 405	2 512	1 817
Average rate of interest earned					
On funds in hand and bank	4.79%	3.64%	2.24%	1.49%	1.14%
On invested funds	4.93%	4.12%	3.15%	2.43%	1.74%

Table 4
Cash and term deposits as at 31 December 2004

(Thousands of United States dollars)

<i>Banks</i>	<i>Period</i>	<i>Rate % p.a.</i>	<i>Maturity</i>	<i>Currency</i>	<i>Amount</i>	<i>Equivalent in USD</i>	<i>Accrued interest</i>
BNP Paribas, Paris	7 days	2.14	06.01.05	EUR	11 000 000	14 925 900	887
BNP Paribas, Paris	21 days	2.09	20.01.05	EUR	11 000 000	14 925 900	867
Citicorp Banking Corp.	7 days	2.30	06.01.05	USD	20 000 000	20 000 000	1 278
Citicorp Banking Corp.	15 days	2.31	14.01.05	USD	15 000 000	15 000 000	962
Citicorp Banking Corp.	21 days	2.31	20.01.05	USD	10 000 000	10 000 000	642
Canadian Imperial Bank of Commerce, Ottawa	21 days	2.25	20.01.05	CAD	4 000 000	3 278 800	205
Total						78 130 600	4 841

Table 5 shows details of the United States dollar equivalent of non-convertible currencies held at 31 December 2004.

Table 5
Non-convertible currencies held at 31 December 2004

<i>Country^a</i>	<i>Currency</i>	<i>United States dollar equivalent</i>
Afghanistan	Afghani	9 389
Albania	Lek	20 102
Angola	Kwanza	253 769
Bosnia and Herzegovina	Convertible mark	176 556
Burundi	Franc	470 512
Colombia	Peso	21 517
Egypt	Pound	6 093
Eritrea	Nafka	166 965
Ethiopia	Birr	74 251
Iran, Islamic Republic of	Rial	240 547
Iraq	Dinar	466
Mozambique	Metical	6 862
Myanmar	Kyat	2 256
Nigeria	Naira	20 916
Somalia	Shilling	14
Sudan	Dinar	30 855
Syrian Arab Republic	Pound	4 249
Turkmenistan	Manat	16 591
Total		1 521 910

^a Countries that have not accepted the obligations of article VIII, sections 2, 3 and 4, of the International Monetary Fund Articles of Agreement.

Note 9**Voluntary contributions receivable**

The voluntary contributions receivable balance in statement II represents contributions outstanding from donors after year-end currency revaluation, the details of which are reflected in schedule 1 for 2004 and schedule 2 for prior years. The age of contributions receivable is as follows, in thousands of United States dollars:

Current year	69 649
2003	5 674
2002	1 705
2001	1 120
2000	40
1999	175
Subtotal	78 363
Revaluation 31 December 2004	4 440
Total	82 803

Note 10**Voluntary contributions pledged for the 2005 annual programme budget**

During the annual pledging conference in December 2004, governmental donors to UNHCR pledged \$405 million to the 2005 annual programme budget. Consistent with prudent accounting principles, these pledges will be recognized as income in 2005 and have not been accounted for in the 2004 financial statements as deferred income.

Note 11**Due from United Nations and other agencies**

The amounts due from United Nations and other agencies in statement II are as follows in United States dollars:

United Nations Development Programme ^a	4 570 237
United Nations Headquarters ^b	1 486 877
Department of Peacekeeping Operations	707 273
Office of the United Nations Security Coordinator	186 947
Office for the Coordination of Humanitarian Affairs	145 446
World Food Programme	71 149
Office of the Personal Representative of the Secretary-General for South Lebanon	66 961
United Nations Office at Geneva	40 376
World Health Organization	13 282
Others	23 165
Total	7 311 713

^a This amount represents the difference between advances paid to the United Nations Development Programme (UNDP) and expenditures reported by UNDP under the special clearing account.

^b This amount represents remittances outstanding under the United Nations Regular Budget allotment advice of \$1,349,500 and other inter-office receivables of \$137,377.

Note 12

Other receivables

(a) The amounts in statement II under "other receivables" represent payroll and staff-related entitlements and other elements pending settlement or recovery, as follows, in United States dollars:

Education grant advances	9 044 331
Salary advances	4 631 285
Value-added tax refundable	3 501 852
Travel advances	1 733 909
Rental advances	1 015 112
Field operation advances	927 680
Deposits with suppliers and others	391 803
Total	21 245 972

(b) The total loans to UNHCR refundable as at 31 December 2004 amount to \$629,134 in respect of loans made to, or on behalf of, refugees and still refundable to UNHCR as at 31 December 2004. During 2004, repayments of \$148,278 were received net of agency collection fees and charges of \$13,196. Write-offs or conversions into grants amounted to \$3,724. These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in UNHCR accounts.

Note 13**Other assets**

The balance in statement II under “other assets” includes \$3,531,560 representing charges incurred against future years for the sharing of outsourced enterprise system software with UNDP and other agencies.

Note 14**Non-expendable property**

On 31 December 2004, the acquisition value of non-expendable property recorded in the PeopleSoft and Asset Trak databases was \$492,748,146, and the depreciated value was \$166,218,375.

On 31 December 2003, the acquisition value of non-expendable property recorded was \$385,546,690 and the depreciated value was \$120,307,163.

Note 15**Accounts payable**

The amounts in statement II under “accounts payable” include amounts due to other agencies, as follows, in United States dollars:

Payroll and other staff-related entitlements	11 047 735
United Nations Office at Geneva	2 518 728
United Nations Headquarters	625 117
United Nations Staff Mutual Insurance Society	411 557
Commercial suppliers	1 662 235
Miscellaneous payables	1 730 992
Total	17 996 364

Note 16**Liabilities for end-of-service and post-retirement benefits**

In accordance with United Nations common practice, UNHCR has not provided for any accrued or future liability for after-service health insurance costs or for other types of end-of-service payments that fall due when staff members leave the organization. Such expenses are provided for in the relevant programme budgets, and the actual costs incurred in each financial period are reported as current-year expenditure.

(a) After-service health insurance

The organization’s liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, it is estimated that the UNHCR liability for after-service health insurance as at 31 December 2004 is as follows in United States dollars:

	<i>Present value of future benefits</i>	<i>Accrued liability</i>
Gross liability	319 168 000	239 409 000
Offset from retiree contributions	88 079 000	64 506 000
Net liability	231 089 000	174 903 000

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 liabilities represent 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 accrued liability are equal. The liabilities were valued on the basis of a discount rate of 5.5 per cent.

(b) Accrued annual leave

Terminating 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 compensation is estimated to be \$27.8 million.

(c) Termination benefits

In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon their termination from the organization, based on the number of years of service. The organization's total liability at 31 December 2004 for such unpaid repatriation and relocation entitlements is estimated to be \$132.8 million. This estimate has been based on the actual number of UNHCR staff by duty station and on averages for salaries and years of service.

(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 funded defined-benefit plan. The financial obligation of the organization to the 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 determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of the present report, the General Assembly has not invoked this provision. The result of the actuarial valuation as at 31 December 2003 was an actuarial surplus of 1.14 per cent of pensionable remuneration.