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Item 6 of the provisional agenda
Reports relating to programme and administrative
oversight and evaluation

**Voluntary Funds Administered by the United Nations High Commissioner for Refugees
(Accounts for the year 2006)**

Report by the High Commissioner

GE.07-01669

CONTENTS

<u>Chapter</u>	<u>Page</u>
Letter of transmittal	3-4
I. Statement of the High Commissioner's responsibilities and approval of the Financial Statements	5
II. Statement of UNHCR's objectives and activities	6
III. Financial highlights for the year ended 31 December 2006	7-15
IV. Financial statements for the year ended 31 December 2006	16-81
Statement I - Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2006 - all funds	17
Statement II - Statement of assets, liabilities, reserves and fund balances as at 31 December 2006 - all funds	18
Statement III - Statement of cash flows for the year ended 31 December 2006	19
Schedule 1 - Status of contributions by programme as at 31 December 2006 - all funds	20-32
Schedule 2 - Status of prior years' outstanding contributions as at 31 December 2006	33-36
Schedule 3 - Annual programme: Schedule of appropriations for the year ended 31 December 2006	37-40
Schedule 4 - Supplementary programmes (including Trust Funds): Schedule of funds available for the year ended 31 December 2006	41-42
Schedule 5 - Status of prior years' projects as at 31 December 2006	43-48
Annex to Statement I - Detailed statements of income and expenditure – all funds	58
Annex to Statement II - Detailed statements of assets, liabilities and reserves and fund balances – all funds	59
Appendix - 2006 extra-budgetary in-kind donations to UNHCR	68
Notes to the financial statements	69-81

Letter of transmittal

2 March 2007

Sir,

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 2006, 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 organisation, 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 2006:

1. We are responsible for preparing financial statements, which properly present the activities of the organisation, 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, which properly occurred in the financial period by the organisation, 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 organisation, as summarised in Note 2 to the financial statements and these accounting policies have been applied on a basis consistent with the preceding financial periods.
3. The non-expendable property, disclosed in Note 15 to the financial statements, was owned by the organisation and was free from any charge. The cost of the non-expendable property in existence at 31 December 2006, as disclosed in the note, was fairly stated.

/..

The Chairman of the United Nations Board of Auditors
One UN Plaza
DC1-2680
New York, NY 10017

cc: Richard Bellin, External Auditors Office (UNHCR)

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.
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 receivables, we expect all significant accounts receivable at 31 December 2006 to be collected.
6. All known accounts payable have been included in the accounts.
7. The unliquidated obligations recorded represent valid commitments of the organisation 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 organisation was not materially affected by:
 - (a) Charges or credits relating to prior years; and
 - (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 organisation 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 frauds, 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.

Colin G. Mitchell (*signed*)
Controller & Director,
Division of Financial & Administrative
Management

António Guterres
United Nations High
Commissioner for Refugees

I. 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 United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfill its responsibility, 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 following appended financial statements, comprising Statements I to III, Schedules 1 to 5, Annexes I to II, the Appendix and Supporting Notes, were prepared in accordance with 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 of 31 December 2006, and the results of its operations and its cash flows of individual Programmes, Funds and Accounts for the year then ended.

The Accounts are hereby

Certified:

Approved:

Colin G. Mitchell
Controller & Director
Division of Financial & Administrative
Management

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

Geneva, Switzerland
2 March 2007

II. STATEMENT OF UNHCR'S OBJECTIVES AND ACTIVITIES

The initial mandate of UNHCR was defined by the Statute of the Office of the United Nations High Commissioner for Refugees (General Assembly resolution 428 (V)). According to the Statute, the United Nations High Commissioner for Refugees, 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 durable solutions to their plight.

Since 1950, the General Assembly has extended the mandate of the High Commissioner to a number of other groups. This includes returnees, whom UNHCR may assist, as well as monitoring their safety and well-being on return (General Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (General Assembly resolution 48/116). The General Assembly has also tasked UNHCR through various resolutions to contribute to the prevention and reduction of statelessness and further protect stateless persons. As regards UNHCR's assistance activities, the basic provisions of the Statute have been expanded by General Assembly resolution 832 (IX).

III. FINANCIAL HIGHLIGHTS FOR THE YEAR ENDED 31 DECEMBER 2006

A. Introduction

1. These financial highlights are complementary to UNHCR's Accounts for the year 2006. They present an overview of the consolidated results and analysis of the financial statements, by fund, highlighting significant trends and 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 United Nations General Assembly at its sixty-second session.

B. Overview

3. In 2006, the gap between total funds available¹ for the Annual Programme Fund and the Executive Committee approved budget was \$183.2 million, compared to \$102.2 million in 2005 and \$28.9 million in 2004. The funding level of the Annual Programme Budget in 2006 was 84 per cent, compared to 90 per cent in 2005 and 97 per cent in 2004.

4. In the light of fundability concerns, the 2006 ExCom-approved budget was capped at the beginning of the year. A 20 per cent cap was introduced on all programme budgets (including the Operational Reserve Category I) and non-staff administrative costs budgets. Subsequently, the Operational Reserve Category I was capped by \$20 million. A further \$20 million in budgetary reductions, half of which were at Headquarters, were identified in the second quarter of 2006. Figure 1.1 provides a graphic comparison of total budgets, funds available and overall expenditures for the past five years for the Annual Programme Fund.

5. As a result of rigorous and cautious financial management, a higher level of cost consciousness was engendered across UNHCR Headquarters and the Field alike. Consequently, a markedly more favourable financial position was achieved during 2006 in comparison with the situation at the end of 2005. The amount of \$58.8 million was carried over into 2007 from the Annual Programme Budget, out of which \$28.8 million are funds restricted by donor earmarking.

6. Funds available for the Supplementary Programmes Budget in 2006 were \$251.4 million, compared to \$317.2 million in 2005, representing a funding level of 77.5 per cent in 2006 and 77 per cent in 2005. Figure 1.2 provides a graphic comparison of total budget, funds available and overall expenditures for the past five years for the Supplementary Programme Fund.

7. Total funds available for the Annual Programme and Supplementary Programme Budgets in 2006 exceeded total expenditures by \$114.2 million, compared to \$66.4 million in 2005 and \$64.9 million in 2004. In the past five years, the excess of total funds available over total expenditures has ranged from \$49.5 million to \$114.2 million. Figure 1.3 provides a comparison

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

of total budget, funds available and overall expenditures for the Annual and Supplementary Programme Funds for the past five years.

Figure 1.1
Comparative figures for the Annual Programme Fund

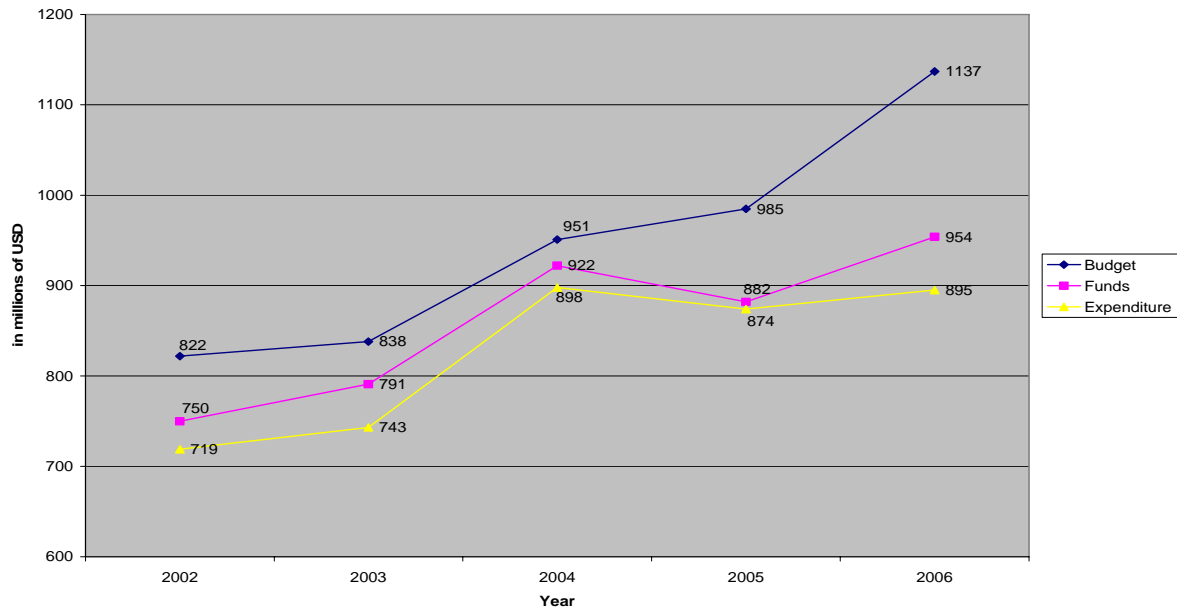


Figure 1.2
Comparative figures for the Supplementary Programmes Fund

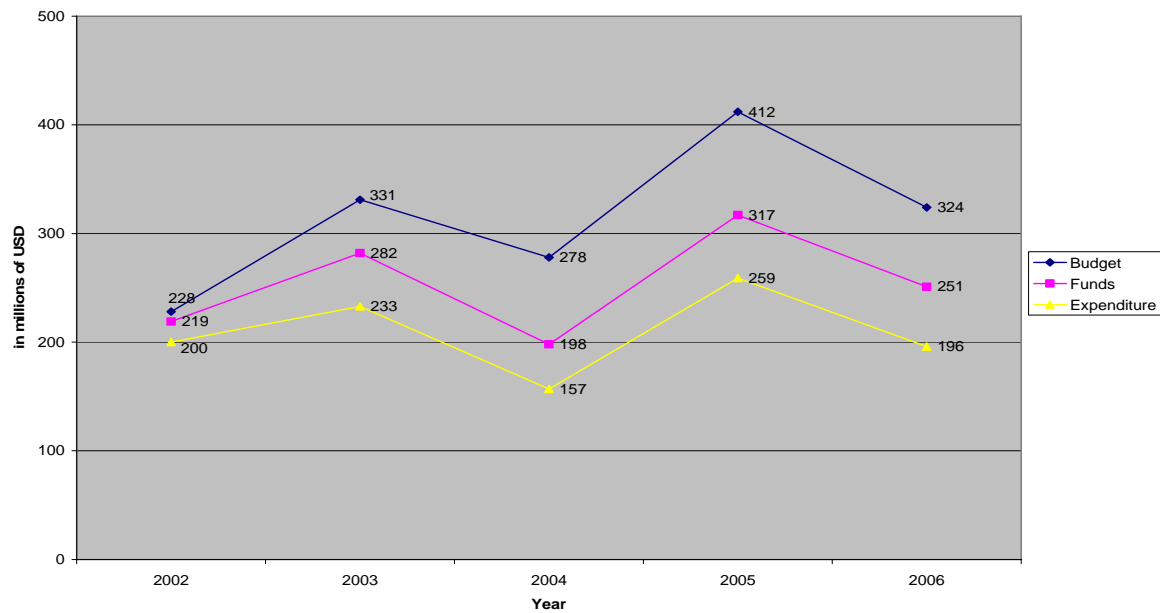
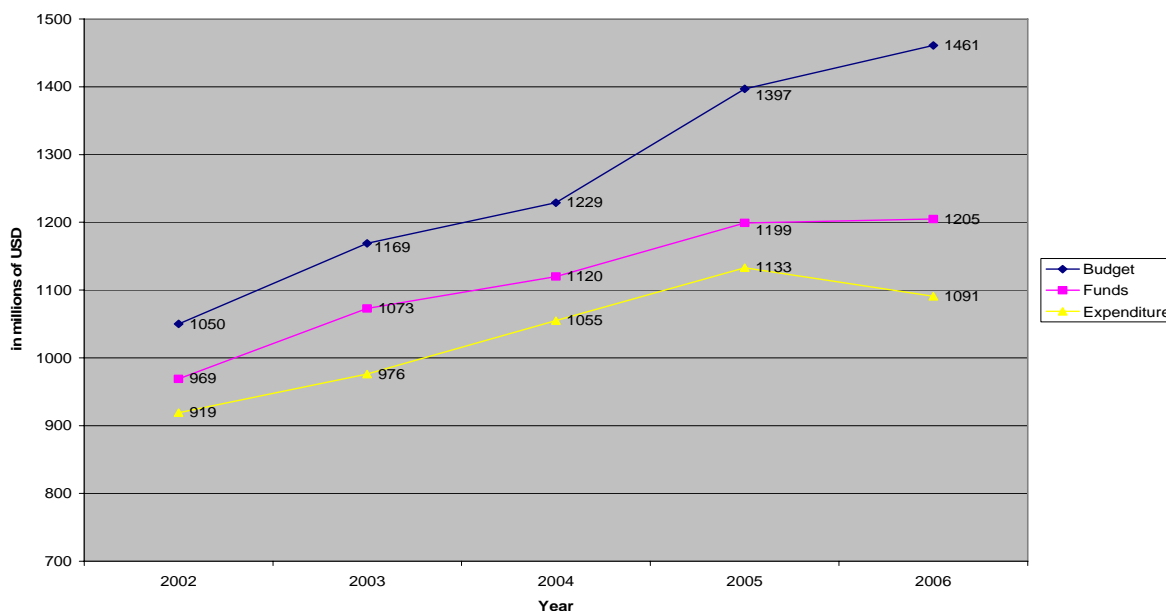


Figure 1.3
Combined figures for the Annual and Supplementary Programme Funds



C. Annual Programme Fund

Voluntary contributions

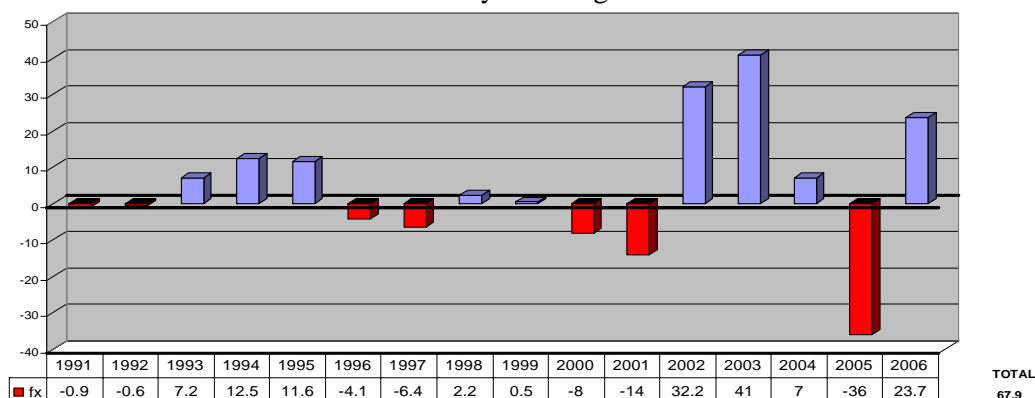
8. In 2006, UNHCR received voluntary contributions in the amount of \$897.1 million. This amount represented 78.9 per cent of the Annual Programme Budget, including the Operational Reserve Category II. In 2005 and 2004, voluntary contributions against the Annual Programme Budget amounted to \$837.8 million (85%) and \$821.7 million (86.4%), respectively. This represents an increase in voluntary contributions to the Annual Programme Budget of \$59.3 million or 7.1 per cent from 2005. However, with the increase of the Annual Programme Budget from \$985.1 million in 2005 to \$1,136.8 million in 2006, voluntary contributions decreased as a proportion of the budget.

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

Other income - currency exchange adjustments

10. Figure 1.4 below provides a view of the overall trends of currency exchange gains and losses for UNHCR. While exchange fluctuations are seemingly volatile from year to year, their longer term impact on UNHCR's income and expenditures has been neutral.

Figure 1.4
Overall Trends on Currency Exchange Gains and Losses



11. In 2006, currency exchange adjustments resulted in a net gain of \$23.7 million, compared to a net loss of \$36 million in 2005 and a net gain of \$6.9 million in 2004. The net gain of \$23.7 million in 2006 comprised a net realized gain of \$12.2 million from contributions, a net unrealized gain of \$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 \$6.5 million from transactions that were settled during the year in accordance with the United Nations operational rates of exchange in effect at the time of the transaction.

12. The significant gain from currency exchange adjustments in 2006 compared to 2005 is attributable principally to the weakening of the US dollar. Apart from the Japanese yen, all major currencies appreciated against the US dollar in 2006. Table 1.1 below provides an overview of changes in the major currencies against the US dollar in 2006.

Table 1.1
Changes in major currencies against the US dollar in 2006

Currency	Currency units per US Dollar		Percentage change
	31-Dec-06	Year ago	
Australian dollar	1.27	1.37	7.3%
Canadian dollar	1.16	1.17	0.9%
Danish krone	5.67	6.30	10.0%
Japanese yen	118.00	117.00	-0.9%
Norwegian kroner	6.27	6.77	7.4%
Swedish krona	6.87	7.96	13.7%
Swiss franc	1.22	1.31	6.9%
United Kingdom pounds	0.511	0.581	12.0%
Euro	0.76	0.845	10.1%

13. In 2006, approximately 48 per cent of the organization's voluntary contributions were denominated in United States dollars, 26 per cent in Euros, 6 per cent in Swedish kronas, 5 per cent in Norwegian kroners, 4 per cent in Danish kronas, 5 per cent in pounds sterling and the remaining 6 per cent in other major currencies. Conscious of the volatility of the currency exchange markets and the significant risk that unanticipated exchange rate changes can have on operations, management will continue to closely monitor, and mitigate to the extent possible, the risk of negative exchange impacts.

Other income – interest income

14. The organization earns interest income primarily from cash and term deposit balances it maintains throughout the year. In 2006, interest income was \$4.2 million compared to \$2.3 million in 2005, representing an increase of \$1.9 million. This reflects the significant increase in short-term interest rates.

Expenditures

15. In 2006, expenditures under the Annual Programme Fund were \$894.8 million compared to \$874.4 million in 2005, representing an increase of \$20.4 million or 2.3 per cent from 2005. Expenditures under the Annual Programme Fund in 2006 represented 79 per cent of the Annual Programme Budget.

Reserves and fund balances

16. The reserves and fund balances for the Annual Programme Fund for 2006 amounted to \$58.8 million. This amount is comprised of \$30 million in unearmarked funds, and \$28.8 million in earmarked funds, including \$10.9 million in the Operational Reserve II (subsequently renamed "New or Additional Activities - Mandate-related")

Cash balances

17. At the end of 2006, total cash available for the Annual Programme Fund was \$89.8 million compared to \$6.6 million in 2005, reflecting a significant improvement in the liquidity of the Annual Programme Fund.

D. Supplementary Programmes Fund

Voluntary contributions

18. In 2006, the Supplementary Programmes Budget amounted to \$324.3 million. Voluntary contributions received in this respect amounted to \$203.5 million, or 62.7 per cent of the budget. In 2005, the Supplementary Programmes Budget amounted to \$412.2 million, for which the organization received \$287.5 million in voluntary contributions, reflecting a budget funding rate of 69.7 per cent.

19. There were 18 Supplementary Programmes in 2006, as compared to 8 in 2005. While there was an increase in the number of programmes, there was a decrease in the total budget of all Supplementary Programmes during the year. This explains in part the decrease in

Supplementary Programmes' funding for 2006. The major Supplementary Programmes for 2006 were the Repatriation and Reintegration of Sudanese Refugees; the Iraq Operation; the Repatriation and Reintegration of Congolese Refugees; the Indian Ocean Earthquake/Tsunami Operation; the South Asia Earthquake; and Protection and Assistance to Refugees and Internally Displaced People in Darfur.

Reserves and fund balances

20. The reserves and fund balances for the Supplementary Programmes Fund for 2006 amounted to \$55.4 million, compared to \$58.7 million in 2005.

Cash balances

21. At the end of 2006, total cash available for the Supplementary Programmes Fund was \$55.5 million, compared to \$57.7 million in 2005.

E. Unified Budget expenditures (excluding the United Nations Regular Budget and the Junior Professional Officers programme)

22. In 2006, total expenditures for programmed activities under the Unified Budget (excluding the United Nations Regular Budget and Junior Professional Officers programme) amounted to \$1,059.4 million, compared to \$1,094.4 in 2005, representing a decrease of \$35 million or 3.2 per cent from 2005. The combined expenditures of the Annual Programme and Supplementary Funds were 90 per cent of total funds available in 2006.

Cost structure of the Unified Budget

23. The cost structure of the Unified Budget (in terms of relative share of management and administration, programme support and programme) has remained stable over the past five years, as shown in Table 1.2 below.

Table 1.2

Cost structure of the Unified Budget
excluding contributions from the United Nations Regular Budget

	2002	2003	2004	2005	2006
Management and administration	4%	5%	5%	4%	5%
Programme support	22%	23%	24%	24%	24%
Programme	74%	72%	71%	72%	71%

Implementing partner expenditures

24. In 2006, UNHCR disbursed a total of \$315.3 million or 30 per cent of programmed expenditures through implementing partners. This compares with \$324 million or 30 per cent in 2005, and \$329 million or 32 per cent in 2004.

F. All Funds

Voluntary contributions

25. In 2006, against a revised total budget of \$1,471.1 million, voluntary contributions reached \$1,110.9 million compared to \$1,134.9 million in 2005, representing a decrease of \$24 million or 2.1 per cent.

Expenditures

26. In 2006, total expenditures amounted to \$1,104.1 million compared to \$1,144.7 million in 2005, representing a decrease of \$40.6 million or 3.5 per cent from 2005. Total expenditures were 85 per cent of total funds available in 2006.

Reserves and fund balances

27. The total reserves and fund balances of the organization for 2006 amounted to \$195.2 million, comprising \$50 million for the Working Capital and Guarantee Fund, \$58.8 million for the Annual Programme Fund, \$55.4 million for the Supplementary Programme Fund \$6.8 million for the Junior Professional Officers programme, and \$24.2 million for the Medical Insurance Plan.

28. The total reserves and fund balances of the organization for 2005 amounted to \$133.3 million comprising of \$37.8 million for the Working Capital and Guarantee Fund, \$7.8 million for the Annual Programme Fund (all earmarked, including the borrowing of \$12.2 million from the Working Capital and Guarantee Fund), \$58.7 million for the Supplementary Programme Fund, \$7.4 million for Junior Professional Officers programme, and \$20.9 million for the Medical Insurance Plan.

29. The increase in reserves and fund balances to \$195.2 million at the end of 2006, compared to \$133.3 million at the end of 2005, is mainly attributable to an increase in the Annual Programme reserves and fund balance of \$51 million; an increase of \$3.2 million in the Medical Insurance Plan fund balance; the net currency exchange gain of \$23.7 million; and the repayment of the \$12.2 million loan that allowed for the Working Capital and Guarantee Fund balance to be brought back to \$50 million. Reserves and fund balances available for programme activities amounted to \$164.2 million (reserves and fund balances available for the Working Capital and Guarantee Fund, the Annual Programme and Supplementary Programmes Funds).

Cash balances

30. At the end of 2006, total cash resources increased to \$225.3 million from \$133.3 million in 2005, compared to \$147.1 million in 2004.

Unfunded liabilities

31. In 2006, the liabilities for after-service health insurance, accrued leave and termination benefits were \$447 million, compared with \$417 million in 2005 and \$336 million in 2004.

These increasing liabilities are unfunded. In order to assess possible options for funding, the organization is awaiting the results of the United Nations Secretariat's proposal submitted to the United Nations General Assembly in February 2007 (the Secretary-General's Report A/61/730 dated 7 February 2007 refers), on possible measures for funding these liabilities over time. UNHCR continues to consult with the United Nations Secretariat and with other United Nations organizations that have unfunded liabilities, with a view to formulating a comprehensive approach that addresses the particular situation of voluntarily funded organizations such as UNHCR.²

Unliquidated obligations

32. The percentage of unliquidated obligations compared to total programmed activities showed a slight increase in 2006. At the end of 2006, unliquidated obligations were \$84.1 million or 8 per cent of total programmed activity, compared to \$81.5 million or 7.2 per cent of total programmed activity in 2005, and \$91.5 million or 8.7 per cent of total programmed activity in 2004.

Cancellation of prior years' obligations

33. In 2006, the cancellation of prior years' obligations amounted to \$14.8 million. This amount represents 18 per cent of unliquidated obligations at the end of 2005. Comparable figures for previous years are \$15.1 million or 18.5 per cent in 2005, and \$17.5 million or 20 per cent in 2004. Management continues to pay close attention to the verification of amounts recorded as unliquidated obligations.

Central Emergency Response Fund

34. During 2006, UNHCR did not borrow from the Central Emergency Response Fund (CERF); however, the Office received contributions, in the form of CERF grants, amounting to \$25.2 million in 2006.

G. Other items of interest

Contributions receivable

35. Collections on outstanding contributions have improved significantly, as seen from the steady decrease of contributions receivable to \$66.6 million in 2006, from \$79.8 million in 2005 and \$84.2 million in 2004. This meaningful reduction can be attributed to more stringent monitoring of contributions receivable and stronger donor commitment towards more timely payment of pledged income.

² The Advisory Committee on Administrative and Budgetary Questions considered the above proposal during the General Assembly's sixty-first session (ACABQ Report A/61/791 dated 09 March 2007 refers) and recommended that the General Assembly authorize the establishment of a separate special account for after-service health insurance funds. The Committee also encouraged the Secretary-General to further develop his long-term investment strategy for after-service health insurance.

Governance structures, principles and accountability

36. In line with United Nations General Assembly resolutions A/57/278A of 20 December 2002 and A/59/264 of 23 December 2004, requesting 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 continued to review its organizational design and structure. In order to assist in the effective discharge of accountability, the UNHCR Financial Internal Control Framework was implemented in May 2006. This framework defines how the organization delegates financial authority and secures effective control over the disbursement of funds. Functions within the expenditure process are re-defined, segregated and assigned, in accordance with the operational needs of the organization. The framework also optimizes the use of automated workflows and system-based controls.

37. In addition, the Office of the Controller issued the UNHCR Financial Empowerment and Accountability Framework in August 2006. This booklet is an update of the Financial Management Accountability framework published in November 1997, reflecting the changed environment, lessons learned and the impact of the progressive implementation of the new enterprise resource planning system since 2004.

IV. FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31 December 2006
(in thousands of United States Dollars)

Statement I

	<i>Schedule or Note Reference</i>	Working Capital and Guarantee Fund	Annual Programme Fund General	UN Regular Budget Fund	Supplementary Programmes Fund General	Junior Professional Officers Fund <i>Note 2 (d)</i>	Medical Insurance Plan <i>Note 2 (d)</i>	2006	2005
INCOME:									
Voluntary contributions	Note 2(f), Sch 1	0	866,420	30,721	203,476	10,264	0	1,110,881	1,134,885
Other/Miscellaneous income									
Interest income	Note 2(g)	4,192	0	0	0	0	1,040	5,232	2,686
Currency exchange adjustments	Note 2(h)	23,703	0	0	0	0	0	23,703	(35,995)
Other/Miscellaneous income	Note 2(i)	373	6,433	0		0	4,650	11,456	10,803
TOTAL INCOME		28,268	872,853	30,721	203,476	10,264	5,690	1,151,272	1,112,378
EXPENDITURE:									
Expenditure	Note 2(j), 5	1,134	863,429	31,458	196,003	9,837	2,423	1,104,284	1,144,688
TOTAL EXPENDITURE		1,134	863,429	31,458	196,003	9,837	2,423	1,104,284	1,144,688
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		27,134	9,424	(738)	7,473	427	3,266	46,988	(32,310)
Adjustments to prior years' contributions		0	(6,622)	0	0	(152)	0	(6,774)	(2,418)
Adjustments to prior years' expenditure		0	2,349	0	4,497	80	0	6,926	11,237
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		27,134	5,151	(738)	11,970	356	3,266	47,139	(23,490)
Cancellation of prior years' obligations	Sch 5	0	7,179	2	7,548	0	0	14,729	15,060
Transfer Supplementary Programme to Annual Programme	Note 2(d), 4(a)	0	16,934	0	(16,934)	0	0	0	0
Transfer to/from other funds	Note 2(b), 4 (b)(c)(d)	(14,889)	21,802	0	(5,913)	(1,000)	0	0	0
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		37,755	7,774	736	58,731	7,422	20,893	133,310	141,740
RESERVES AND FUND BALANCES, END OF YEAR		50,000	58,840	0	55,402	6,777	24,160	195,178	133,310

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31 December 2006
(in thousands of United States Dollars)

Statement II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund General	UN Regular Budget Fund	Supplementary Programmes Fund General	Junior Professional Officers <i>Note 2 (d)</i>	Medical Insurance Plan <i>Note 2 (d)</i>	2006	2005
ASSETS:									
Cash and term deposits	Note 9	49,225	89,748	0	55,548	6,605	24,160	225,286	133,335
Accounts receivable									
Voluntary contributions receivable	Sch 1,2 Note 10	0	49,898	775	15,718	172	0	66,563	79,842
Due from United Nations agencies	Note 12	0	1,139	0	0	0	0	1,139	2,103
Due from implementing agencies, net	Note 2(n), 6	0	783	0	0	0	0	783	654
Other receivables	Note 13	775	21,877	0	0	0	0	22,652	22,871
Other assets		0	13,122	0	0	0	0	13,122	4,719
TOTAL ASSETS		50,000	176,566	775	71,266	6,777	24,160	329,544	243,525
LIABILITIES:									
Contributions received in advance		0	33,352	0	0	0	0	33,352	10,097
Unliquidated obligations	Sch 3, 4, 5	0	68,334	0	15,819	0	0	84,154	81,459
Accounts payable	Note 15	0	16,040	775	45	0	0	16,860	18,658
TOTAL LIABILITIES		0	117,726	775	15,864	0	0	134,365	110,214
RESERVES AND FUND BALANCES									
		50,000	58,840	0	55,402	6,777	24,160	195,178	133,310
TOTAL LIABILITIES, RESERVES AND FUND BALANCES									
		50,000	176,566	775	71,266	6,777	24,160	329,544	243,525

STATEMENT OF CASH FLOWS
for the Year ended 31 December 2006
(in thousands of United States Dollars)

Statement III

	Working Capital and Guarantee Fund	Annual Programme Fund General	UN Regular Budget Fund	Supplementary Programme Fund General	Junior Professional Officers Fund	Medical Insurance Plan	TOTAL	
							2006	2005
Cash flows from operating activities								
Net excess (shortfall) of income over expenditure (Statement 1)	27,134	5,151	(738)	11,970	356	3,266	47,139	(23,490)
(Increase) decrease in contribution receivable		(2,805)		16,158	(74)		13,279	4,330
(Increase) decrease in other accounts receivable	(775)	1,826		5			1,055	4,214
(Increase) decrease in other assets		(8,404)					(8,404)	(244)
Increase (decrease) in contributions received in advance		23,254					23,254	(2,967)
Increase (decrease) in unliquidated obligations		20,789	(3,152)	(14,943)			2,694	(10,056)
Increase (decrease) in accounts payable		(2,573)	775				(1,797)	(688)
Less: Interest income	(4,192)					(1,040)	(5,232)	(2,686)
Currency exchange adjustments	(23,703)						(23,703)	35,995
NET CASH FROM OPERATING ACTIVITIES	(1,536)	37,238	(3,114)	13,190	282	2,226	48,287	4,408
Cash flows from investing and financing activities								
Interest income	4,192					1,040	5,232	2,686
Currency exchange adjustments	23,703						23,703	(35,995)
NET CASH FROM INVESTING AND FINANCING	27,895					1,040	28,935	(33,309)
Cash flows from other sources								
Cancellation of prior years' obligations		7,179	2	7,548			14,729	15,060
Transfer to (from) other funds	(14,889)	38,736		(22,847)	(1,000)			
NET CASH FROM OTHER SOURCES	(14,889)	45,915	2	(15,299)	(1,000)		14,729	15,060
Net Increase (decrease) in cash and term deposits	11,470	83,153	(3,112)	(2,109)	(718)	3,266	91,951	(13,841)
Cash and term deposits at beginning of year	37,755	6,595	3,112	57,657	7,323	20,893	133,335	147,176
CASH AND TERM DEPOSITS AT END OF YEAR	49,225	89,748		55,548	6,605	24,160	225,286	133,335

**Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>AFRICA OVERALL</u>				
AFRICA OVERALL	0	63,470	0	63,470
AFRICA OVERALL	0	63,470	0	63,470
<u>WEST AFRICA</u>				
WEST AFRICA OVERALL	809	15,967	0	16,776
BENIN	0	250	0	250
CAMEROON	0	186	0	186
GAMBIA	0	20	0	20
GHANA	0	2,319	0	2,319
GUINEA	311	3,803	207	4,321
COTE D'IVOIRE	0	2,885	94	2,979
LIBERIA	978	22,598	658	24,234
NIGERIA	0	214	0	214
SENEGAL	0	35	0	35
SIERRA LEONE	246	5,120	185	5,551
WEST AFRICA	2,344	53,397	1,144	56,885
<u>EAST AND HORN OF AFRICA</u>				
EAST & HORN OF AFRICA OVERALL	0	14,917	0	14,917
ERITREA	0	2,645	0	2,645
ETHIOPIA	0	4,962	0	4,962
KENYA	1,317	18,730	807	20,853
SOMALIA	659	4,152	0	4,810
SUDAN	1,318	8,534	0	9,852
UGANDA	0	6,326	209	6,534
EAST AND HORN OF AFRICA	3,293	60,265	1,016	64,574
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CENTRAL AFRICA & GREAT LAKES	1,318	24,431	0	25,749
CENTRAL AFRICAN REPUBLIC	0	1,910	0	1,910
COUNTRIES IN CENTRAL AFRICA	0	5,534	0	5,534
GABON	0	258	0	258
BURUNDI	577	24,972	628	26,176
CHAD	3,971	59,789	495	64,255
REPUBLIC OF THE CONGO	0	1,994	0	1,994
DEMOCRATIC REP OF THE CONGO	1,562	6,880	0	8,442
RWANDA	0	1,342	126	1,468
UNITED REPUBLIC OF TANZANIA	1,753	17,918	258	19,929
CENTRAL AFRICA AND GREAT LAKES	9,180	145,028	1,507	155,716
<u>SOUTHERN AFRICA</u>				
SOUTHERN AFRICA OVERALL	0	7,473	0	7,473
ANGOLA	1,060	6,656	0	7,716
BOTSWANA	0	330	0	330
MALAWI	0	36	0	36
MOZAMBIQUE	0	38	0	38
SOUTH AFRICA	0	49	0	49
ZAMBIA	0	3,699	0	3,699
SOUTHERN AFRICA	1,060	18,281	0	19,341
AFRICA	15,877	340,440	3,667	359,985

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>CASWANAME</u>				
<u>CASWANAME OVERALL</u>				
CASWANAME	0	1	0	1
CASWANAME OVERALL	0	1	0	1
<u>NORTH AFRICA</u>				
NORTH AFRICA OVERALL	250	1,877	0	2,127
ALGERIA	491	3,647	0	4,138
LIBYAN ARAB JAMAHIRIYA	38	0	0	38
MAURITANIA	25	380	0	405
MOROCCO	125	373	0	498
TUNISIA	25	0	0	25
WESTERN SAHARA (Conf Bld Measures)	0	0	0	0
NORTH AFRICA	953	6,277	0	7,230
<u>MIDDLE EAST</u>				
MIDDLE EAST OVERALL	0	6,100	0	6,100
EGYPT	132	1,917	0	2,049
JORDAN	566	366	0	931
LEBANON	0	696	0	696
SYRIAN ARAB REPUBLIC	566	372	0	938
YEMEN	107	367	0	474
MIDDLE EAST	1,370	9,818	0	11,188
<u>SOUTH-WEST ASIA</u>				
SOUTH-WEST ASIA OVERALL	50	30,689	0	30,739
AFGHANISTAN	2,401	22,600	367	25,368
ISLAMIC REPUBLIC OF IRAN	181	2,511	0	2,693
PAKISTAN	1,375	8,440	0	9,815
SOUTH-WEST ASIA	4,007	64,241	367	68,615
<u>CENTRAL ASIA</u>				
CENTRAL ASIA OVERALL	0	2,526	0	2,526
KAZAKHSTAN	0	17	0	17
KYRGYSTAN	0	50	0	50
TURKMENISTAN	0	7	0	7
UZBEKISTAN	0	2	0	2
CENTRAL ASIA	0	2,603	0	2,603
CASWANAME	6,331	82,939	367	89,637
<u>ASIA AND THE PACIFIC</u>				
<u>ASIA AND PACIFIC OVERALL</u>				
ASIA PACIFIC OVERALL	0	6,632	0	6,632
ASIA AND PACIFIC OVERALL	0	6,632	0	6,632
<u>SOUTH ASIA</u>				
SOUTH ASIA OVERALL	0	1,599	0	1,599
BANGLADESH	0	1,004	0	1,004
INDIA	0	2,215	0	2,215
SRI LANKA	438	9,818	0	10,256
NEPAL	1,515	3,854	0	5,369
SOUTH ASIA	1,953	18,489	0	20,443

**Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<i><u>EAST ASIA AND THE PACIFIC</u></i>				
EAST ASIA AND PACIFIC OVERALL	0	11,161	0	11,161
CHINA	118	976	0	1,095
INDONESIA	0	24	0	24
CAMBODIA	0	1,001	0	1,001
REPUBLIC OF KOREA	0	6	0	6
MALAYSIA	0	642	0	642
MONGOLIA	0	39	0	39
MYANMAR	510	2,200	0	2,709
PAPUA NEW GUINEA	0	9	0	9
THAILAND	329	6,299	0	6,629
TIMOR-LESTE	0	161	0	161
VIET NAM	82	51	0	133
EAST ASIA AND THE PACIFIC	1,039	22,569	0	23,609
ASIA AND THE PACIFIC	2,993	47,691	0	50,684
<i><u>EUROPE</u></i>				
<i><u>EASTERN EUROPE</u></i>				
EASTERN EUROPE OVERALL	39	7,249	0	7,288
ARMENIA	0	513	0	513
AZERBAIJAN	129	1,448	0	1,576
BELARUS	0	27	0	27
GEORGIA	58	1,949	0	2,007
MOLDOVA	0	58	0	58
RUSSIAN FEDERATION	312	7,509	0	7,821
UKRAINE	9	421	0	430
EASTERN EUROPE	546	19,174	0	19,719
<i><u>CENTRAL EUROPE</u></i>				
OTHER COUNTRIES IN CENTRAL EUROPE	0	250	0	250
CENTRAL EUROPE AND BALTIC STATES	0	2,551	0	2,551
CYPRUS	0	28	0	28
TURKEY	377	52	0	429
CENTRAL EUROPE	377	2,881	0	3,259
<i><u>WESTERN EUROPE</u></i>				
AUSTRIA	0	52	0	52
BELGIUM	71	177	1	249
FRANCE	0	528	0	528
UNITED KINGDOM	0	428	0	428
GERMANY	0	484	0	484
IRELAND	26	58	0	83
ITALY	154	363	0	517
SPAIN	0	371	0	371
SWEDEN	0	120	0	120
SWITZERLAND	0	75	0	75
WESTERN EUROPE	251	2,655	1	2,906

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>SOUTH EASTERN EUROPE</u>				
SOUTH EASTERN EUROPE OVERALL	0	16,402	0	16,402
ALBANIA	169	0	0	169
BOSNIA AND HERZEGOVINA	205	1,149	0	1,354
CROATIA	374	608	0	981
THE FYR MACEDONIA	0	1,172	0	1,172
MONTENEGRO	0	5	0	5
SERBIA	0	4,111	0	4,111
SOUTH EASTERN EUROPE	748	23,447	0	24,195
EUROPE	1,922	48,157	1	50,079
<u>AMERICAS</u>				
<u>SOUTH AMERICA OVERALL</u>				
SOUTH AMERICA OVERALL	0	3,144	0	3,144
SOUTH AMERICA OVERALL	0	3,144	0	3,144
<u>NORTHERN SOUTH AMERICA</u>				
NORTHERN SOUTH AMERICA OVERALL	769	1,240	0	2,008
VENEZUELA (BOLIVARIAN REPUBLIC OF)	48	345	0	393
ECUADOR	392	3,750	0	4,142
COLOMBIA	210	6,011	0	6,222
COSTA RICA	0	237	0	237
PANAMA	19	335	0	354
NORTHERN SOUTH AMERICA	1,439	11,917	0	13,356
<u>SOUTHERN SOUTH AMERICA</u>				
SOUTHERN SOUTH AMERICA OVERALL	0	1,087	0	1,087
BRAZIL	0	212	0	212
SOUTHERN SOUTH AMERICA	0	1,300	0	1,300
<u>NORTH AMERICA AND CARIBBEAN</u>				
NORTH AMERICA & THE CARIBBEAN	0	2,040	0	2,040
UNITED STATES OF AMERICA	0	251	0	251
NORTH AMERICA AND CARIBBEAN	0	2,291	0	2,291
<u>CENTRAL AMERICA AND MEXICO</u>				
CENTRAL AMERICA OVERALL	8	911	0	919
MEXICO REGIONAL OFFICE	0	2	0	2
CENTRAL AMERICA AND MEXICO	8	913	0	921
AMERICAS	1,446	19,565	0	21,012
FIELD OPERATIONS	28,568	538,793	4,035	571,396
<u>GLOBAL PROGRAMMES</u>				
DIV INT PROTECTION SERVICES	0	6,367	0	6,367
DIV EXTERNAL RELATIONS	0	421	0	421
DEPARTMENT OF OPERATIONS	56	15,123	1,873	17,051
DIV HUMAN RESOURCES MGT	0	455	0	455
GLOBAL PROGRAMMES OVERALL	0	17,731	0	17,731
GLOBAL PROGRAMMES	56	40,097	1,873	42,025
<u>HEADQUARTERS</u>				
EXECUTIVE OFFICE	0	1,860	0	1,860
DIV INT PROTECTION SERVICES	0	50	0	50
DEPARTMENT OF OPERATIONS	0	1,346	0	1,346
HEADQUARTERS OVERALL	0	26,683	0	26,683
HEADQUARTERS	0	29,939	0	29,939
OPERATIONAL RESERVE	0	7,384	0	7,384
UN earmarked	8,663	207,013	0	215,676
TOTAL ANNUAL PROGRAMME FUND	37,287	823,225	5,908	866,420

Contributions by programme - all funds
 as at 31 December 2006
 (in thousands of United States Dollars)

Schedule 1 Report 1

UN REGULAR BUDGET FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<i>HEADQUARTERS</i>				
HEADQUARTERS OVERALL	0	30,681	0	30,681
HEADQUARTERS	0	30,681	0	30,681
OVERALL	0	40	0	40
TOTAL UN REGULAR BUDGET FUND	0	30,721	0	30,721

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>AFRICA OVERALL</u>				
AFRICA OVERALL	0	13,242	0	13,242
AFRICA OVERALL	0	13,242	0	13,242
<u>WEST AFRICA</u>				
COTE D'IVOIRE	0	745	0	745
LIBERIA	2,297	10,600	0	12,897
WEST AFRICA	2,297	11,345	0	13,642
<u>EAST AND HORN OF AFRICA</u>				
KENYA	0	503	0	503
SOMALIA	0	3,821	0	3,821
SUDAN	3,569	74,410	804	78,784
UGANDA	905	8,915	0	9,821
EAST AND HORN OF AFRICA	4,475	87,649	804	92,928
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CHAD	0	2,286	0	2,286
REPUBLIC OF THE CONGO	206	140	0	346
DEMOCRATIC REP OF THE CONGO	1,599	27,477	154	29,229
UNITED REPUBLIC OF TANZANIA	224	853	53	1,130
CENTRAL AFRICA AND GREAT LAKES	2,029	30,756	207	32,992
AFRICA	8,800	142,991	1,011	152,803
<u>CASWANAME</u>				
<u>CASWANAME OVERALL</u>				
CASWANAME OVERALL	0	9,109	0	9,109
CASWANAME OVERALL	0	9,109	0	9,109
<u>NORTH AFRICA</u>				
WESTERN SAHARA (Conf Bld Measures)	329	4	0	334
NORTH AFRICA	329	4	0	334
<u>MIDDLE EAST</u>				
MIDDLE EAST OVERALL	1,717	13,617	418	15,752
IRAQ	0	5,476	0	5,476
LEBANON	250	1,266	0	1,516
SYRIAN ARAB REPUBLIC	0	238	0	238
MIDDLE EAST	1,967	20,597	418	22,982
<u>SOUTH-WEST ASIA</u>				
PAKISTAN	17	3,381	0	3,398
SOUTH-WEST ASIA	17	3,381	0	3,398
CASWANAME	2,313	33,092	418	35,823
<u>ASIA AND THE PACIFIC</u>				
<u>ASIA AND PACIFIC OVERALL</u>				
ASIA PACIFIC OVERALL	0	28	0	28
ASIA AND PACIFIC OVERALL	0	28	0	28
<u>SOUTH ASIA</u>				
SRI LANKA	0	305	0	305
NEPAL	132	102	0	234
SOUTH ASIA	132	407	0	539

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>EAST ASIA AND THE PACIFIC</u>				
TIMOR-LESTE	377	5,456	515	6,347
EAST ASIA AND THE PACIFIC	377	5,456	515	6,347
ASIA AND THE PACIFIC	509	5,890	515	6,913
<u>AMERICAS</u>				
<u>NORTHERN SOUTH AMERICA</u>				
COLOMBIA	0	2,900	0	2,900
NORTHERN SOUTH AMERICA	0	2,900	0	2,900
AMERICAS	0	2,900	0	2,900
FIELD OPERATIONS	11,622	184,874	1,943	198,439
<u>GLOBAL PROGRAMMES</u>				
DEPARTMENT OF OPERATIONS	1	3,536	0	3,537
GLOBAL PROGRAMMES OVERALL	0	1,500	0	1,500
GLOBAL PROGRAMMES	1	5,036	0	5,037
TOTAL SUPPLEMENTARY PROGRAMME FUND	11,624	189,909	1,943	203,476

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 Report 1

JUNIOR PROFESSIONAL OFFICERS	Cash		Total
	Outstanding Pledges	Paid	
<i>GLOBAL PROGRAMMES</i>			
OTHER GLOBAL PROGRAMMES	73	10,191	10,264
GLOBAL PROGRAMMES	73	10,191	10,264
TOTAL JUNIOR PROFESSIONAL OFFICERS	73	10,191	10,264

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>DONOR</u>				
<u>Governmental Donors</u>				
Algeria	0	60	0	60
Andorra	0	25	0	25
Argentina	0	0	0	0
Australia	315	12,780	0	13,095
Austria	7	1,297	0	1,304
Bahrain	0	10	0	10
Belgium	71	6,815	0	6,886
Benin	5	0	0	5
Burundi	0	1	0	1
Bermuda	0	5	0	5
Bulgaria	0	5	0	5
Canada	0	21,372	0	21,372
Central African Republic	0	4	0	4
Chile	0	100	0	100
China	0	250	0	250
Colombia	0	28	0	28
Costa Rica	0	16	0	16
Croatia	5	5	0	10
Cyprus	0	63	0	63
Czech Republic	0	232	0	232
Denmark	2,297	41,749	0	44,046
Estonia	0	23	0	23
Finland	0	17,952	0	17,952
France	0	16,265	0	16,265
Germany	0	21,909	4,034	25,943
Ghana	0	0	0	0
Greece	0	1,191	0	1,191
Holy See	0	20	0	20
Honduras	0	0	0	0
Hungary	0	155	0	155
Iceland	0	100	0	100
India	0	9	0	9
Ireland	26	14,995	0	15,020
Israel	50	50	0	100
Italy	5,256	1,425	0	6,681
Japan	21	54,812	0	54,833
Kuwait	0	200	0	200
Latvia	0	13	0	13
Lebanon	5	68	0	73
Liechtenstein	0	228	0	228
Luxembourg	6,757	3,833	0	10,589
Mexico	0	102	0	102
Monaco	0	40	0	40
Morocco	0	75	0	75
Netherlands	617	60,755	1	61,373
New Zealand	0	2,471	0	2,471
Norway	0	42,976	109	43,086
Oman	0	100	0	100
Pakistan	5	0	0	5
Philippines	0	4	0	4
Poland	0	150	0	150
Portugal	1,318	300	0	1,618
Qatar	0	20	0	20
Republic of Korea	0	1,510	0	1,510
Russian Federation	0	2,000	0	2,000
Saudi Arabia	0	100	0	100
Singapore	0	10	0	10
Slovak Republic	0	17	0	17
Slovenia	30	0	0	30
South Africa	0	141	0	141

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
Spain	3,216	16,650	0	19,866
Sweden	2,764	59,595	0	62,359
Switzerland	0	20,932	1,763	22,696
Thailand	0	20	0	20
Turkey	0	200	0	200
United Arab Emirates	54	0	0	54
United Kingdom	188	44,193	0	44,381
United Republic of Tanzania	0	0	0	0
United States of America	418	266,490	0	266,909
Governmental Donors	23,425	736,917	5,908	766,250
<i>European Commission</i>				
European Commission	13,603	47,849	0	61,453
European Commission	13,603	47,849	0	61,453
<i>Intergovernmental Donors</i>				
African Union	0	250	0	250
Prog. National Multisectoriel de Lutte contre le SIDA	244	473	0	717
Great Lakes Initiative Project on HIV/AIDS	0	0	0	0
Council of Europe Dev Bank	0	1,034	0	1,034
OPEC Fund for International Development	0	575	0	575
Intergovernmental Donors	244	2,332	0	2,576
<i>UN Donors</i>				
United Nations Children's Fund	0	10	0	10
Common Humanitarian Fund Sudan	0	700	0	700
Central Emergency Response Fund (CERF)	0	15,453	0	15,453
UN Programme on HIV/AIDS	15	2,162	0	2,177
UN Trust Fund for Human Security	0	327	0	327
International Labour Organization	0	10	0	10
UN Donors	15	18,661	0	18,676
<i>Private Donors</i>				
Private Donors in Argentina	0	57	0	57
Private Donors in Austria	0	4	0	4
Private Donors in Australia	0	425	0	425
Private Donors in Belgium	0	1	0	1
Private Donors in Canada	0	669	0	669
Private Donors in China	0	15	0	15
Private Donors in Cyprus	0	28	0	28
Private Donors in Denmark	0	3	0	3
Private Donors in France	0	2,668	0	2,668
Private Donors in Germany	0	1,610	0	1,610
Private Donors in Greece	0	440	0	440
Private Donors in Italy	0	3,309	0	3,309
Private Donors in Japan	0	1,808	0	1,808
Private donors in Kenya	0	3	0	3
Private Donors in Netherlands	0	2,415	0	2,415
Private donors in Nepal	0	9	0	9
Private Donors in Norway	0	2	0	2
Private donors in New Zealand	0	1	0	1
Private donors in Portugal	0	739	0	739
Private Donors in Rep of Korea	0	9	0	9
Private Donors in Romania	0	13	0	13
Private Donors in Russian Federation	0	4	0	4
Private Donors in Saudi Arabia	0	501	0	501
Private donors in South Africa	0	24	0	24
Private Donors in Spain	0	838	0	838
Private Donors in Sweden	0	17	0	17
Private Donors in Switzerland	0	373	0	373
Private Donors in United Arab Emirates	0	66	0	66
Private Donors in United Kingdom	0	85	0	85
Private Donors in United States of America	0	1,331	0	1,331
Private Donors	0	17,466	0	17,466
TOTAL ANNUAL PROGRAMME FUND	37,287	823,225	5,908	866,420

**Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 1 - Report 2

UN REGULAR BUDGET FUND	Cash		Total
	Outstanding Pledges	Paid	
<u>DONOR</u>			
<u>United Nations Donors</u>			
United Nations	0	30,721	30,721
United Nations Donors	0	30,721	30,721
TOTAL UN REGULAR BUDGET FUND	0	30,721	30,721

Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 1 - Report 2

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<i>DONOR</i>				
<i>Governmental Donors</i>				
Australia	0	361	28	389
Belgium	659	1,786	0	2,444
Canada	0	5,939	0	5,939
Denmark	2,297	3,620	0	5,917
Estonia	0	105	0	105
Finland	0	2,027	0	2,027
France	0	1,781	0	1,781
Germany	0	3,853	1,011	4,864
Ireland	0	2,744	0	2,744
Italy	0	2,299	0	2,299
Japan	0	19,151	0	19,151
Kuwait	0	500	0	500
Luxembourg	451	302	0	753
Netherlands	0	3,615	0	3,615
Norway	0	10,810	905	11,715
Poland	0	50	0	50
Saudi Arabia	250	750	0	1,000
South Africa	211	110	0	321
Spain	4,440	3,148	0	7,587
Sweden	1	4,989	0	4,990
Switzerland	0	2,641	0	2,641
United Kingdom	0	7,611	0	7,611
United States of America	0	61,302	0	61,302
Governmental Donors	8,309	139,494	1,943	149,746
<i>European Commission</i>				
European Commission	3,315	14,803	0	18,118
European Commission	3,315	14,803	0	18,118
<i>Intergovernmental Donors</i>				
African Union	0	100	0	100
Intergovernmental Donors	0	100	0	100
<i>United Nations Donors</i>				
Pooled Fund for the Democratic Republic of the Congo	0	5,777	0	5,777
Common Humanitarian Fund Sudan	0	16,135	0	16,135
Central Emergency Response Fund (CERF)	0	7,388	0	7,388
UNDG Iraq Trust Fund	0	1,972	0	1,972
United Nations Donors	0	31,271	0	31,271
<i>Private Donors</i>				
Private Donors in Austria	0	4	0	4
Private Donors in Australia	0	714	0	714
Private Donors in Bahrain	0	10	0	10
Private donors in Brazil	0	2	0	2
Private Donors in Canada	0	301	0	301
Private Donors in France	0	368	0	368
Private Donors in Germany	0	472	0	472
Private Donors in Greece	0	168	0	168
Private Donors in Italy	0	94	0	94
Private Donors in Japan	0	523	0	523
Private Donors in Monaco	0	48	0	48
Private donors in Portugal	0	152	0	152
Private Donors in Saudi Arabia	0	410	0	410
Private Donors in Spain	0	37	0	37
Private Donors in Switzerland	0	405	0	405
Private Donors in United Kingdom	0	4	0	4
Private Donors in United States of America	0	529	0	529
Private Donors	0	4,240	0	4,240
TOTAL SUPPLEMENTARY PROGRAMME FUND	11,624	189,909	1,943	203,476

**Status of contributions by programme - all funds
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 1 - Report 2

JUNIOR PROFESSIONAL OFFICERS	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
<u>DONOR</u>				
<u>Governmental Donors</u>				
Austria	0	109	0	109
Belgium	0	325	0	325
Denmark	0	698	0	698
Finland	0	252	0	252
France	0	842	0	842
Germany	0	280	0	280
Ireland	73	0	0	73
Italy	0	1,493	0	1,493
Japan	0	1,164	0	1,164
Liechtenstein	0	84	0	84
Luxembourg	0	117	0	117
Netherlands	0	1,684	0	1,684
Norway	0	397	0	397
Portugal	0	119	0	119
Republic of Korea	0	111	0	111
Spain	0	422	0	422
Sweden	0	710	0	710
Switzerland	0	253	0	253
United States of America	0	1,130	0	1,130
Governmental Donors	73	10,191	0	10,264
TOTAL JUNIOR PROFESSIONAL OFFICERS	73	10,191	0	10,264

Status of prior years' outstanding contributions
as at 31 December 2006
(in thousands of United States Dollars)

Schedule 2

ANNUAL PROGRAMME FUND	2002	2003	2004	2005	TOTAL
DONOR					
<i>Governmental Donors</i>					
Austria	0	0	1	0	1
Belgium	0	0	0	45	45
Cyprus	0	0	0	50	50
Czech Republic	0	0	0	11	11
Djibouti	0	0	0	1	1
Greece	0	0	250	0	250
Japan	0	0	63	0	63
Libyan Arab Jamahiriya	0	0	0	100	100
Lithuania	0	0	0	4	4
Netherlands	0	0	0	4	4
Portugal	0	0	0	1,176	1,176
Romania	0	0	0	7	7
Saudi Arabia	0	0	0	100	100
Slovenia	0	0	0	30	30
Spain	0	0	0	461	461
Sri Lanka	0	7	0	0	7
Sweden	0	0	0	188	188
Switzerland	0	1	0	0	1
United Kingdom	0	0	39	2	41
United States of America	74	0	120	0	193
Venezuela (Bolivarian Republic of)	0	0	0	5	5
Governmental Donors	74	7	472	2,184	2,737
<i>European Commission</i>					
European Commission	643	0	2,228	4,767	7,638
European Commission	643	0	2,228	4,767	7,638
<i>Intergovernmental Donors</i>					
Org for Security & Coop in Europe	0	0	0	109	109
Intergovernmental Donors	0	0	0	109	109
<i>United Nations Donors</i>					
UN Programme on HIV/AIDS	0	0	0	10	10
United Nations Volunteers	0	0	3	0	3
United Nations Donors	0	0	3	10	14
TOTAL ANNUAL PROGRAMME FUND	717	7	2,703	7,070	10,497

**Status of prior years' outstanding contributions
 as at 31 December 2006
 (in thousands of United States Dollars)**

Schedule 2

UN REGULAR BUDGET FUND	2002	2003	2004	2005	TOTAL
<i>DONOR</i>					
<i>United Nations Donors</i>					
United Nations	0	0	0	775	775
United Nations Donors	0	0	0	775	775
TOTAL FOR UN REGULAR BUDGET FUND	0	0	0	775	775

**Status of prior years' outstanding contributions
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 2

SUPPLEMENTARY PROGRAMME FUND	2002	2003	2004	2005	TOTAL
DONOR					
<i>Governmental Donors</i>					
Spain	0	0	37	215	251
Governmental Donors	0	0	37	215	251
<i>European Commission</i>					
European Commission	225	0	0	2,446	2,671
European Commission	225	0	0	2,446	2,671
<i>Private Donors</i>					
Private Donors in Netherlands	0	0	0	476	476
Private Donors	0	0	0	476	476
TOTAL SUPPLEMENTARY PROGRAMME FUND	225	0	37	3,137	3,398

**Status of prior years' outstanding contributions
 as at 31 December 2006
 (in thousands of United States Dollars)**

Schedule 2

JUNIOR PROFESSIONAL OFFICERS	2002	2003	2004	2005	TOTAL
<i>DONOR</i>					
<i>Governmental Donors</i>					
Denmark	0	0	0	98	98
Governmental Donors	0	0	0	98	98
TOTAL FOR JUNIOR PROFESSIONAL OFFICERS	0	0	0	98	98

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
<u>FIELD OPERATIONS</u>							
<u>AFRICA</u>							
<u>WEST AFRICA</u>							
WEST AFRICA OVERALL	4,044	(43)	4,001	2,741	786	3,527	474
BENIN	1,512	1,385	2,897	1,922	80	2,002	895
CAMEROON	2,338	68	2,407	1,879	47	1,926	481
GAMBIA	726	156	882	632	23	654	227
GHANA	8,531	2,695	11,227	8,867	126	8,993	2,233
GUINEA	15,413	(951)	14,462	11,150	460	11,610	2,852
COTE D'IVOIRE	9,683	(456)	9,227	7,225	296	7,521	1,706
LIBERIA	39,085	878	39,963	32,229	1,870	34,099	5,863
NIGERIA	3,441	637	4,078	3,281	36	3,317	761
SENEGAL	1,846	437	2,282	1,454	2	1,456	826
SIERRA LEONE	17,281	(225)	17,056	13,777	296	14,073	2,983
TOGO	0	81	81	64	0	64	17
WEST AFRICA	103,901	4,660	108,561	85,220	4,022	89,242	19,318
<u>EAST AND HORN OF AFRICA</u>							
DJIBOUTI	3,327	(499)	2,828	2,516	160	2,675	153
ERITREA	9,212	(2,127)	7,085	6,453	92	6,545	540
ETHIOPIA	15,332	216	15,549	14,015	463	14,478	1,070
KENYA	35,068	6,395	41,464	30,375	4,635	35,010	6,453
SOMALIA	7,155	(930)	6,225	5,803	252	6,055	170
SUDAN	12,861	713	13,574	5,390	6,819	12,210	1,365
UGANDA	16,250	(848)	15,402	13,707	546	14,253	1,149
EAST AND HORN OF AFRICA	99,207	2,921	102,127	78,258	12,968	91,227	10,901
<u>CENTRAL AFRICA AND GREAT LAKES</u>							
CENTRAL AFRICAN REPUBLIC	5,429	(2,089)	3,340	1,876	150	2,026	1,314
COUNTRIES IN CENTRAL AFRICA	9,659	(3,072)	6,587	6,288	224	6,512	76
GABON	3,621	41	3,662	2,431	182	2,612	1,050
BURUNDI	37,234	2,670	39,905	29,543	966	30,509	9,395
CHAD	74,337	4,862	79,199	58,452	5,931	64,383	14,817
REPUBLIC OF THE CONGO	6,818	1,381	8,199	5,395	186	5,581	2,618
DEMOCRATIC REP OF THE CONGO	18,337	3,940	22,276	13,869	521	14,389	7,887
RWANDA	6,724	1,133	7,857	6,193	18	6,212	1,645
UNITED REPUBLIC OF TANZANIA	27,999	4,216	32,215	23,222	1,231	24,453	7,762
CENTRAL AFRICA AND GREAT LAKES	190,158	13,082	203,240	147,268	9,408	156,677	46,564
<u>SOUTHERN AFRICA</u>							
SOUTHERN AFRICA OVERALL	3,300	(756)	2,544	2,162	0	2,162	382
ANGOLA	23,569	(2,382)	21,187	15,715	2,083	17,798	3,388
BOTSWANA	2,295	(126)	2,170	1,700	44	1,743	427
MALAWI	2,581	(184)	2,397	2,013	135	2,148	249
MOZAMBIQUE	2,847	391	3,238	2,766	67	2,833	405
NAMIBIA	2,244	1,062	3,306	2,719	72	2,791	515
SOUTH AFRICA	5,181	(1,001)	4,180	2,778	269	3,048	1,132
ZAMBIA	11,836	3,600	15,436	11,747	490	12,238	3,199
ZIMBABWE	2,303	(181)	2,123	1,820	0	1,821	302
SOUTHERN AFRICA	56,157	423	56,580	43,421	3,161	46,582	9,998
AFRICA	449,423	21,086	470,509	354,167	29,560	383,727	86,781
<u>CASWANAME</u>							
<u>NORTH AFRICA</u>							
NORTH AFRICA OVERALL	0	758	758	552	83	635	123
ALGERIA	4,889	2,486	7,376	4,411	1,572	5,983	1,393
LIBYAN ARAB JAMAHIRIYA	1,096	17	1,113	779	20	799	314
MAURITANIA	605	628	1,233	837	0	837	396
MOROCCO (Conf Bld Measures)	536	706	1,241	733	33	766	475
TUNISIA	359	(44)	315	302	6	308	7
NORTH AFRICA	7,485	4,551	12,036	7,614	1,714	9,328	2,708

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
<u>MIDDLE EAST</u>							
EGYPT	4,569	1,341	5,910	3,747	636	4,383	1,527
IRAQ	2,151	411	2,562	1,247	13	1,260	1,302
JORDAN	2,099	180	2,279	1,553	74	1,627	651
LEBANON	3,204	(138)	3,067	1,417	172	1,588	1,478
SAUDI ARABIA	2,349	993	3,342	1,931	9	1,941	1,401
SYRIAN ARAB REPUBLIC	1,885	556	2,442	1,698	5	1,703	739
YEMEN	5,168	(478)	4,690	4,315	79	4,394	296
ISRAEL	93	139	232	184	36	220	12
UNITED ARAB EMIRATES	0	323	323	127	22	149	174
MIDDLE EAST	21,519	3,327	24,847	16,220	1,045	17,265	7,581
<u>SOUTH-WEST ASIA</u>							
SOUTH-WEST ASIA OVERALL	589	1,111	1,701	1,463	0	1,463	237
AFGHANISTAN	60,979	(2,137)	58,841	45,165	2,367	47,533	11,309
ISLAMIC REPUBLIC OF IRAN	16,411	74	16,485	11,253	1,238	12,492	3,993
PAKISTAN	23,327	4,788	28,115	22,443	1,286	23,728	4,387
SOUTH-WEST ASIA	101,306	3,836	105,142	80,325	4,891	85,216	19,926
<u>CENTRAL ASIA</u>							
CENTRAL ASIA OVERALL	0	302	302	164	59	223	79
KAZAKHSTAN	1,835	363	2,198	1,543	51	1,594	603
KYRGYSTAN	1,292	411	1,703	1,371	2	1,373	330
TAJIKISTAN	1,319	271	1,590	901	152	1,052	538
TURKMENISTAN	1,021	125	1,146	859	0	859	287
UZBEKISTAN	1,278	(124)	1,154	585	8	592	562
CENTRAL ASIA	6,744	1,349	8,092	5,423	272	5,694	2,398
CASWANAME	137,054	13,063	150,117	109,582	7,922	117,503	32,614
<u>ASIA AND THE PACIFIC</u>							
<u>SOUTH ASIA</u>							
BANGLADESH	3,090	(250)	2,841	2,651	4	2,655	185
INDIA	3,859	(760)	3,099	2,913	52	2,966	133
SRI LANKA	8,828	4,960	13,788	9,875	1,002	10,877	2,911
NEPAL	6,865	86	6,951	6,187	54	6,240	711
SOUTH ASIA	22,642	4,037	26,679	21,626	1,112	22,738	3,941
<u>EAST ASIA AND THE PACIFIC</u>							
AUSTRALIA	1,122	(86)	1,036	974	4	978	58
CHINA	4,213	(444)	3,769	3,491	43	3,534	235
INDONESIA	2,660	238	2,897	2,246	54	2,300	597
JAPAN	3,353	748	4,101	2,703	7	2,709	1,391
CAMBODIA	1,392	(63)	1,329	1,115	10	1,125	203
REPUBLIC OF KOREA	861	(71)	791	681	19	701	90
MALAYSIA	3,268	685	3,953	3,104	50	3,153	800
MONGOLIA	112	(42)	70	69	0	69	1
MYANMAR	4,845	225	5,070	4,122	81	4,203	866
PHILIPPINES	219	(3)	216	201	0	201	15
PAPUA NEW GUINEA	466	26	492	289	142	431	61
THAILAND	7,666	4,635	12,301	10,434	126	10,560	1,741
TIMOR-LESTE	309	(111)	198	158	39	197	1
VIET NAM	444	121	565	493	28	521	44
SINGAPORE	46	0	46	37	0	37	9
OTHER COUNTRIES EAST ASIA	230	(215)	15	10	0	10	5
EAST ASIA AND THE PACIFIC	31,205	5,643	36,848	30,127	602	30,730	6,118
ASIA AND THE PACIFIC	53,848	9,680	63,527	51,753	1,715	53,468	10,059

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
<u>EUROPE</u>							
<u>EASTERN EUROPE</u>							
EASTERN EUROPE OVERALL	195	376	571	539	4	544	27
ARMENIA	1,535	367	1,902	1,723	11	1,733	169
AZERBAIJAN	3,565	294	3,859	3,475	3	3,477	381
BELARUS	1,054	266	1,320	1,261	30	1,291	29
GEORGIA	4,305	583	4,888	4,049	109	4,158	730
MOLDOVA	625	161	786	661	64	726	61
RUSSIAN FEDERATION	15,610	(230)	15,380	12,858	116	12,974	2,406
UKRAINE	3,055	762	3,817	3,083	30	3,113	704
EASTERN EUROPE	29,944	2,579	32,522	27,649	367	28,016	4,507
<u>CENTRAL EUROPE</u>							
OTHER COUNTRIES IN CENT EUROPE	300	64	364	292	21	314	50
Central EUROPE AND BALTIC STATES	0	0	0	0	0	0	0
BULGARIA	1,043	(35)	1,008	878	8	886	122
CYPRUS	839	(27)	812	634	4	638	174
CZECH REPUBLIC	928	129	1,057	849	59	908	149
HUNGARY	2,364	(48)	2,316	1,851	51	1,902	415
POLAND	955	63	1,018	807	0	807	211
ROMANIA	1,093	439	1,532	1,317	6	1,323	209
SLOVAK REPUBLIC	762	114	876	725	30	756	120
SLOVENIA	380	(36)	344	331	3	334	11
TURKEY	7,066	697	7,762	6,090	94	6,184	1,578
CENTRAL EUROPE	15,729	1,362	17,091	13,775	275	14,051	3,040
<u>WESTERN EUROPE</u>							
PORTUGAL	65	(15)	49	43	0	43	6
MALTA	55	(17)	38	22	0	22	16
AUSTRIA	1,426	(88)	1,337	1,045	72	1,117	220
BELGIUM	3,353	934	4,287	3,286	12	3,298	988
FRANCE	2,286	880	3,167	2,423	6	2,429	738
UNITED KINGDOM	1,621	336	1,957	1,339	5	1,344	613
GERMANY	2,204	321	2,525	1,963	1	1,964	560
GREECE	1,589	48	1,637	1,278	59	1,337	300
IRELAND	641	153	794	594	0	594	200
ITALY	2,519	909	3,428	2,636	164	2,800	628
SPAIN	926	640	1,566	1,190	23	1,213	353
SWEDEN	1,965	422	2,387	1,739	0	1,739	648
SWITZERLAND	695	(120)	575	474	35	509	66
WESTERN EUROPE	19,344	4,402	23,746	18,030	379	18,409	5,337
<u>SOUTH EASTERN EUROPE</u>							
ALBANIA	1,119	644	1,764	1,423	4	1,427	336
BOSNIA AND HERZEGOVINA	10,688	(803)	9,885	8,314	408	8,722	1,163
CROATIA	4,514	402	4,915	4,185	25	4,210	705
THE FYR MACEDONIA	3,901	(380)	3,521	3,033	55	3,088	433
MONTENEGRO	934	49	983	730	18	748	235
SERBIA	23,985	(1,340)	22,646	19,525	310	19,836	2,810
SOUTH EASTERN EUROPE	45,142	(1,428)	43,714	37,211	820	38,031	5,683
EUROPE	110,158	6,915	117,072	96,665	1,842	98,506	18,566
<u>AMERICAS</u>							
<u>NORTHERN SOUTH AMERICA</u>							
NORTHERN SOUTH AMERICA OVERALL	1,100	(38)	1,062	967	0	967	95
VENEZUELA (BOLIVARIAN REPUBLIC OF)	1,842	62	1,904	1,684	26	1,710	194
ECUADOR	3,944	(19)	3,925	3,551	141	3,692	233
COLOMBIA	8,444	(297)	8,147	7,228	40	7,268	879
COSTA RICA	1,705	11	1,716	1,495	11	1,505	211
PANAMA	857	75	932	816	0	816	116
NORTHERN SOUTH AMERICA	17,892	(207)	17,685	15,741	217	15,958	1,727

Annual Programme: schedule of appropriations
for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursed/ Delivered	Unliquidated Obligations	Total	
<u>SOUTHERN SOUTH AMERICA</u>							
SOUTHERN SOUTH AMERICA OVERALL	1,461	(67)	1,394	1,377	10	1,387	7
ARGENTINA REGIONAL OFFICE	861	51	912	821	0	821	92
BRAZIL	1,788	589	2,376	2,231	7	2,238	138
CHILE	0	0	0	0	0	0	0
SOUTHERN SOUTH AMERICA	4,110	572	4,683	4,428	18	4,446	237
<u>NORTH AMERICA AND CARIBBEAN</u>							
NORTH AMERICA & THE CARIBBEAN	200	(40)	160	152	0	152	8
CUBA	400	(113)	288	282	0	282	6
CANADA	1,639	417	2,056	1,330	339	1,669	387
UNITED STATES OF AMERICA	6,270	699	6,969	3,378	2,486	5,864	1,105
NORTH AMERICA AND CARIBBEAN	8,509	963	9,472	5,142	2,825	7,967	1,505
<u>CENTRAL AMERICA AND MEXICO</u>							
CENTRAL AMERICA OVERALL	1,185	(249)	936	907	2	909	27
MEXICO REGIONAL OFFICE	1,580	273	1,853	1,522	62	1,584	269
CENTRAL AMERICA AND MEXICO	2,765	24	2,789	2,429	64	2,493	297
AMERICAS	33,276	1,353	34,629	27,740	3,123	30,864	3,766
FIELD OPERATIONS	783,759	52,096	835,855	639,907	44,161	684,069	151,786
<u>GLOBAL PROGRAMMES</u>							
EXECUTIVE DIRECTION AND MANAGEMENT	284	(210)	74	62	9	71	3
DIV INT PROTECTION SERVICES	8,741	(836)	7,905	6,975	407	7,382	523
DIV EXTERNAL RELATIONS	6,770	(608)	6,162	4,952	1,023	5,975	186
DIV INFO SYSTEMS & TELECOMS	5,825	(2,210)	3,615	1,229	1,701	2,930	685
DEPARTMENT OF OPERATIONS	26,941	4,561	31,502	24,843	4,930	29,773	1,728
DIV HUMAN RESOURCES MANAGEMENT	10,700	7,715	18,415	15,816	2,125	17,941	474
DIV FINANCE AND SUPPLY MANAGEMENT	402	1,356	1,758	537	1,021	1,557	200
GLOBAL PROGRAMMES	59,663	9,767	69,430	54,414	11,217	65,630	3,800
<u>HEADQUARTERS</u>							
EXECUTIVE OFFICE	7,766	815	8,582	7,270	379	7,650	932
DIV INT PROTECTION SERVICES	12,129	(205)	11,924	10,745	42	10,787	1,137
DIV EXTERNAL RELATIONS	10,262	1,080	11,342	8,807	176	8,982	2,360
DIV INFO SYSTEMS & TELECOMS	33,860	(6,900)	26,959	21,403	2,217	23,620	3,339
DEPARTMENT OF OPERATIONS	33,807	2,267	36,075	30,476	29	30,505	5,570
DIV HUMAN RESOURCES MANAGEMENT	14,579	2,418	16,997	13,131	242	13,373	3,624
DIV FINANCE AND SUPPLY MANAGEMENT	21,865	1,062	22,927	8,567	9,872	18,439	4,488
OTHER HQ SECTIONS	410	(36)	375	375	0	375	0
HEADQUARTERS	134,679	501	135,180	100,774	12,957	113,730	21,450
OPERATIONAL RESERVE	125,823	(60,950)	64,873	0	0	0	64,873
TOTAL ANNUAL PROGRAMME BUDGET	1,103,923	1,415	1,105,339	795,095	68,334	863,429	241,909

Supplementary programmes (including Trust Funds) :
Schedule of funds available for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 4

SUPPLEMENTARY PROGRAMME FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>FIELD OPERATIONS</u>					
<u>AFRICA</u>					
COTE D'IVOIRE	693	231	177	408	285
LIBERIA	12,028	3,987	456	4,443	7,585
WEST AFRICA	12,721	4,218	634	4,851	7,870
<u>EAST AND HORN OF AFRICA</u>					
ERITREA	1	1	0	1	0
ETHIOPIA	2,030	1,946	83	2,030	0
KENYA	2,202	1,768	434	2,202	0
SOMALIA	3,554	1,039	0	1,039	2,515
SUDAN	69,186	52,725	3,636	56,362	12,824
UGANDA	10,085	5,848	855	6,703	3,381
EAST AND HORN OF AFRICA	87,057	63,328	5,009	68,337	18,721
<u>CENTRAL AFRICA AND GREAT LAKES</u>					
CENTRAL AFRICAN REPUBLIC	1,670	1,130	540	1,670	0
BURUNDI	(0)	0	(0)	(0)	0
CHAD	3,176	334	497	831	2,345
REPUBLIC OF THE CONGO	2,035	1,927	109	2,035	0
DEMOCRATIC REP OF THE CONGO	35,140	21,426	4,392	25,818	9,322
RWANDA	13	13	0	13	0
UNITED REPUBLIC OF TANZANIA	2,946	2,750	196	2,946	0
CENTRAL AFRICA AND GREAT LAKES	44,980	27,580	5,733	33,313	11,667
<u>SOUTHERN AFRICA</u>					
ZAMBIA	207	170	37	207	0
SOUTHERN AFRICA	207	170	37	207	0
AFRICA	144,965	95,296	11,412	106,707	38,258
<u>CASWANAME</u>					
<u>CASWANAME OVERALL</u>					
CASWANAME OVERALL	3,451	0	0	0	3,451
CASWANAME OVERALL	3,451	0	0	0	3,451
<u>NORTH AFRICA</u>					
NORTH AFRICA OVERALL	67	0	0	0	67
WESTERN SAHARA (Conf Bld Measures)	1,327	1,327	0	1,327	0
NORTH AFRICA	1,394	1,327	0	1,327	67
<u>MIDDLE EAST</u>					
MIDDLE EAST OVERALL	8,463	6,206	2,256	8,463	0
EGYPT	117	117	0	117	0
IRAQ	15,733	15,717	16	15,733	0
JORDAN	1,729	1,723	7	1,729	0
LEBANON	7,331	4,196	186	4,382	2,948
SYRIAN ARAB REPUBLIC	1,059	1,056	3	1,059	0
MIDDLE EAST	34,431	29,015	2,468	31,483	2,948
<u>SOUTH-WEST ASIA</u>					
ISLAMIC REPUBLIC OF IRAN	508	504	4	508	0
PAKISTAN	21,364	19,354	27	19,382	1,983
SOUTH-WEST ASIA	21,873	19,858	31	19,890	1,983
CASWANAME	61,149	50,200	2,500	52,699	8,450
<u>ASIA AND THE PACIFIC</u>					
<u>ASIA AND PACIFIC OVERALL</u>					
ASIA PACIFIC OVERALL	3,610	0	0	0	3,610
ASIA AND PACIFIC OVERALL	3,610	0	0	0	3,610
<u>SOUTH ASIA</u>					
SRI LANKA	6,068	6,067	1	6,068	0
NEPAL	217	42	7	49	169
SOUTH ASIA	6,286	6,109	8	6,117	169
<u>EAST ASIA AND THE PACIFIC</u>					
INDONESIA	16,245	14,688	1,557	16,245	0
TIMOR-LESTE	5,903	4,544	26	4,570	1,333
EAST ASIA AND THE PACIFIC	22,148	19,233	1,583	20,815	1,333
ASIA AND THE PACIFIC	32,044	25,341	1,591	26,932	5,111

Supplementary programmes (including Trust Funds) :
Schedule of funds available for the year ended 31 December 2006
(in thousands of United States Dollars)

Schedule 4

SUPPLEMENTARY PROGRAMME FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<u>EUROPE</u>					
<u>CENTRAL EUROPE</u>					
CYPRUS	70	70	0	70	0
TURKEY	409	409	0	409	0
CENTRAL EUROPE	479	479	0	479	0
<u>WESTERN EUROPE</u>					
UNITED KINGDOM	189	189	0	189	0
GERMANY	83	83	0	83	0
WESTERN EUROPE	271	271	0	271	0
EUROPE	751	751	0	751	0
<u>AMERICAS</u>					
<u>NORTHERN SOUTH AMERICA</u>					
COLOMBIA	2,697	2,295	249	2,544	153
NORTHERN SOUTH AMERICA	2,697	2,295	249	2,544	153
AMERICAS	2,697	2,295	249	2,544	153
FIELD OPERATIONS	241,605	173,882	15,751	189,633	51,972
<u>GLOBAL PROGRAMMES</u>					
DEPARTMENT OF OPERATIONS	1,253	1,185	68	1,253	0
GLOBAL PROGRAMMES OVERALL	3,430	0	0	0	3,430
GLOBAL PROGRAMMES	4,683	1,185	68	1,253	3,430
<u>HEADQUARTERS</u>					
DEPARTMENT OF OPERATIONS	4,895	4,895	0	4,895	0
DIV FINANCE AND SUPPLY MANAGEMENT	221	221	0	221	0
HEADQUARTERS	5,116	5,116	0	5,116	0
TOTAL SUPPLEMENTARY PROGRAMME FUND	251,404	180,183	15,819	196,003	55,402

**Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
<u>FIELD OPERATIONS</u>				
<u>AFRICA</u>				
<u>WEST AFRICA</u>				
WEST AFRICA OVERALL	1,055	1,045	10	0
BENIN	165	53	111	0
CAMEROON	101	105	(4)	0
GHANA	88	62	26	0
GUINEA	1,460	1,190	270	0
COTE D'IVOIRE	550	440	109	0
LIBERIA	2,188	2,008	180	0
NIGERIA	69	67	2	0
SENEGAL	33	33	0	0
SIERRA LEONE	644	517	127	0
WEST AFRICA	6,353	5,520	833	0
<u>EAST AND HORN OF AFRICA</u>				
DJIBOUTI	126	120	6	0
ERITREA	329	222	107	0
ETHIOPIA	344	320	23	0
KENYA	1,146	1,060	87	0
SOMALIA	53	44	8	0
SUDAN	3,010	2,189	821	0
UGANDA	432	360	72	0
EAST AND HORN OF AFRICA	5,440	4,315	1,125	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CENTRAL AFRICAN REPUBLIC	35	18	17	0
COUNTRIES IN CENTRAL AFRICA	587	466	121	0
GABON	68	65	3	0
BURUNDI	788	550	237	0
CHAD	2,621	1,997	623	0
REPUBLIC OF THE CONGO	31	55	(24)	0
DEMOCRATIC REP OF THE CONGO	784	622	162	0
RWANDA	51	46	6	0
UNITED REPUBLIC OF TANZANIA	934	765	169	0
CENTRAL AFRICA AND GREAT LAKES	5,898	4,583	1,315	0
<u>SOUTHERN AFRICA</u>				
SOUTHERN AFRICA OVERALL	149	119	30	0
ANGOLA	393	215	178	0
BOTSWANA	84	72	11	0
MALAWI	54	27	27	0
MOZAMBIQUE	166	129	37	0
NAMIBIA	55	22	33	0
SOUTH AFRICA	83	77	6	0
SWAZILAND	0	0	0	0
ZAMBIA	508	505	4	0
ZIMBABWE	44	29	14	0
SOUTHERN AFRICA	1,536	1,196	341	0
AFRICA	19,227	15,614	3,613	0
<u>CASWANAME</u>				
<u>NORTH AFRICA</u>				
NORTH AFRICA OVERALL	15	14	1	0
ALGERIA	1,173	987	186	0
LIBYAN ARAB JAMAHIRIYA	36	32	5	0
MAURITANIA	2	0	2	0
MOROCCO	61	56	5	0
TUNISIA	8	7	1	0
WESTERN SAHARA (Conf Bld Measures)	0	(5)	5	0
NORTH AFRICA	1,296	1,091	205	0

**Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
<u>MIDDLE EAST</u>				
EGYPT	41	15	26	0
IRAQ	57	50	7	0
JORDAN	106	104	2	0
LEBANON	9	5	5	0
SAUDI ARABIA	91	69	22	0
SYRIAN ARAB REPUBLIC	0	3	(3)	0
YEMEN	218	205	13	0
ISRAEL	6	6	0	0
MIDDLE EAST	528	457	71	0
<u>SOUTH-WEST ASIA</u>				
SOUTH-WEST ASIA OVERALL	28	1	27	0
AFGHANISTAN	2,881	2,770	111	0
ISLAMIC REPUBLIC OF IRAN	756	535	221	0
PAKISTAN	2,574	1,895	679	0
SOUTH-WEST ASIA	6,240	5,202	1,038	0
<u>CENTRAL ASIA</u>				
KAZAKHSTAN	3	0	3	0
KYRGYSTAN	110	107	4	0
TAJIKISTAN	35	10	25	0
TURKMENISTAN	4	7	(4)	0
UZBEKISTAN	48	43	4	0
CENTRAL ASIA	201	168	32	0
CASWANAME	8,264	6,918	1,346	0
<u>ASIA AND THE PACIFIC</u>				
<u>SOUTH ASIA</u>				
BANGLADESH	183	150	34	0
INDIA	29	21	8	0
SRI LANKA	422	311	111	0
NEPAL	32	80	(48)	0
SOUTH ASIA	667	562	105	0
<u>EAST ASIA AND THE PACIFIC</u>				
AUSTRALIA	28	18	10	0
CHINA	12	13	(1)	0
INDONESIA	248	145	102	0
JAPAN	24	18	5	0
CAMBODIA	2	3	(1)	0
REPUBLIC OF KOREA	4	3	0	0
MALAYSIA	60	48	13	0
MONGOLIA	27	28	(1)	0
MYANMAR	231	235	(4)	0
THAILAND	272	255	17	0
TIMOR-LESTE	5	7	(2)	0
VIET NAM	73	70	3	0
OTHER COUNTRIES EAST ASIA	2	0	2	0
EAST ASIA AND THE PACIFIC	987	843	144	0
ASIA AND THE PACIFIC	1,654	1,405	249	0
<u>EUROPE</u>				
<u>EASTERN EUROPE</u>				
EASTERN EUROPE OVERALL	8	5	3	0
ARMENIA	4	4	0	0
AZERBAIJAN	44	18	26	0
BELARUS	1	1	0	0
GEORGIA	249	205	45	0
MOLDOVA	19	19	0	0
RUSSIAN FEDERATION	312	281	31	0
UKRAINE	84	42	42	0
EASTERN EUROPE	721	573	148	0

**Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
<u>CENTRAL EUROPE</u>				
OTHER COUNTRIES IN CENTRAL EUROPE	41	30	11	0
CYPRUS	6	4	2	0
HUNGARY	26	23	4	0
POLAND	2	(0)	3	0
ROMANIA	82	71	11	0
SLOVENIA	1	0	1	0
TURKEY	106	79	27	0
CENTRAL EUROPE	266	206	59	0
<u>WESTERN EUROPE</u>				
MALTA	3	3	0	0
AUSTRIA	4	3	1	0
BELGIUM	10	4	6	0
FRANCE	10	5	5	0
UNITED KINGDOM	220	198	21	0
GERMANY	8	6	2	0
GREECE	145	144	1	0
IRELAND	8	6	3	0
ITALY	64	56	8	0
SPAIN	61	68	(7)	0
SWEDEN	33	23	10	0
SWITZERLAND	7	6	1	0
WESTERN EUROPE	572	524	49	0
<u>SOUTH EASTERN EUROPE</u>				
SOUTH EASTERN EUROPE OVERALL	10	7	3	0
ALBANIA	1	1	(0)	0
BOSNIA AND HERZEGOVINA	57	44	13	0
CROATIA	51	9	42	0
THE FYR MACEDONIA	92	84	8	0
MONTENEGRO	0	13	(13)	0
SERBIA	313	124	188	0
SOUTH EASTERN EUROPE	524	284	241	0
EUROPE	2,083	1,587	497	0
<u>AMERICAS</u>				
<u>NORTHERN SOUTH AMERICA</u>				
VENEZUELA REGIONAL OFFICE	25	5	19	0
ECUADOR	0	12	(12)	0
COLOMBIA	27	26	1	0
COSTA RICA	0	2	(2)	0
PANAMA	7	2	5	0
NORTHERN SOUTH AMERICA	58	47	11	0
<u>SOUTHERN SOUTH AMERICA</u>				
SOUTHERN SOUTH AMERICA OVERALL	3	0	3	0
ARGENTINA REGIONAL OFFICE	10	5	5	0
BRAZIL	0	18	(18)	0
SOUTHERN SOUTH AMERICA	13	23	(10)	0
<u>NORTH AMERICA AND CARIBBEAN</u>				
CANADA	10	0	10	0
UNITED STATES OF AMERICA	2,898	2,766	132	0
NORTH AMERICA AND CARIBBEAN	2,908	2,766	143	0
<u>CENTRAL AMERICA AND MEXICO</u>				
CENTRAL AMERICA OVERALL	0	0	0	0
MEXICO REGIONAL OFFICE	0	8	(8)	0
CENTRAL AMERICA AND MEXICO	0	8	(8)	0
AMERICAS	2,979	2,844	135	0
FIELD OPERATIONS	34,207	28,367	5,840	0

**Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
<u>GLOBAL PROGRAMMES</u>				
EXECUTIVE DIRECTION AND MANAGEMENT	18	5	13	0
DIV INT PROTECTION SERVICES	696	554	142	0
DIV EXTERNAL RELATIONS	653	535	118	0
DIV INFO SYSTEMS & TELECOMS	3,346	3,283	63	0
DEPARTMENT OF OPERATIONS	4,543	4,263	280	0
DIV HUMAN RESOURCES MANAGEMENT	596	472	124	0
DIV FINANCE AND SUPPLY MANAGEMENT	27	8	20	0
GLOBAL PROGRAMMES	9,881	9,120	761	0
<u>HEADQUARTERS</u>				
EXECUTIVE OFFICE	172	97	75	0
DIV INT PROTECTION SERVICES	146	104	42	0
DIV EXTERNAL RELATIONS	233	123	110	0
DIV INFO SYSTEMS & TELECOMS	1,776	1,522	254	0
DEPARTMENT OF OPERATIONS	574	392	182	0
DIV HUMAN RESOURCES MANAGEMENT	(305)	(199)	(105)	0
DIV FINANCE AND SUPPLY MANAGEMENT	869	854	16	0
OTHER HQ SECTIONS	(8)	(13)	5	0
HEADQUARTERS	3,458	2,880	579	0
TOTAL ANNUAL PROGRAMME FUND	47,546	40,366	7,179	0

**Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 5

UN REGULAR BUDGET FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
<u>HEADQUARTERS</u>				
EXECUTIVE OFFICE	0	(2)	2	0
DIV HUMAN RESOURCES MANAGEMENT	0	(1)	1	0
DIV FINANCE AND SUPPLY MANAGEMENT	3,152	3,153	(1)	0
HEADQUARTERS	3,152	3,150	2	0
TOTAL UN REGULAR BUDGET FUND	3,152	3,150	2	0

**Status of prior years' projects
Obligations liquidated/outstanding
as at 31 December 2006
(in thousands of United States Dollars)**

Schedule 5

SUPPLEMENTARY PROGRAMME FUND	Unliquidated Obligations 31 December 2005	Payments during 2006	Cancellations during 2006	Unliquidated Obligations 31 December 2006
<u>FIELD OPERATIONS</u>				
<u>EAST AND HORN OF AFRICA</u>				
ETHIOPIA	722	722	0	0
KENYA	573	558	15	0
SUDAN	5,657	4,835	822	0
UGANDA	301	283	18	0
EAST AND HORN OF AFRICA	7,253	6,398	855	0
<u>CENTRAL AFRICA AND GREAT LAKES</u>				
CENTRAL AFRICAN REPUBLIC	130	129	0	0
BURUNDI	1,779	1,545	234	0
CHAD	3,568	3,436	133	0
REPUBLIC OF THE CONGO	223	208	16	0
DEMOCRATIC REP OF THE CONGO	403	360	42	0
RWANDA	59	57	2	0
UNITED REPUBLIC OF TANZANIA	458	384	75	0
CENTRAL AFRICA AND GREAT LAKES	6,621	6,118	502	0
AFRICA	13,874	12,517	1,357	0
<u>CASWANAME</u>				
<u>MIDDLE EAST</u>				
MIDDLE EAST OVERALL	132	112	20	0
IRAQ	1,588	1,466	122	0
JORDAN	6	0	6	0
SYRIAN ARAB REPUBLIC	70	70	0	0
MIDDLE EAST	1,795	1,648	147	0
<u>SOUTH-WEST ASIA</u>				
ISLAMIC REPUBLIC OF IRAN	53	42	11	0
PAKISTAN	5,556	5,027	529	0
SOUTH-WEST ASIA	5,610	5,069	541	0
CASWANAME	7,405	6,716	688	0
<u>ASIA AND THE PACIFIC</u>				
<u>SOUTH ASIA</u>				
SRI LANKA	552	315	237	0
SOUTH ASIA	552	315	237	0
<u>EAST ASIA AND THE PACIFIC</u>				
INDONESIA	8,931	3,667	5,265	0
EAST ASIA AND THE PACIFIC	8,931	3,667	5,265	0
ASIA AND THE PACIFIC	9,483	3,981	5,502	0
FIELD OPERATIONS	30,762	23,214	7,548	0
TOTAL SUPPLEMENTARY PROGRAMME FUND	30,762	23,214	7,548	0

ANNEXES, APPENDIX
AND
NOTES TO THE FINANCIAL STATEMENTS

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

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
FIELD OPERATIONS								
AFRICA								
AFRICA OVERALL								
AFRICA OVERALL	63,470	0	0	0	0	(63,470)	0	(0)
AFRICA OVERALL	63,470	0	0	0	0	(63,470)	0	(0)
WEST AFRICA								
WEST AFRICA OVERALL	16,776	0	3,527	5	10	(13,271)	795	788
BENIN	250	34	2,002	21	111	1,586	0	0
CAMEROON	186	0	1,926	65	(4)	1,678	0	0
GAMBIA	20	1	654	2	0	631	0	0
GHANA	2,319	2	8,993	36	26	6,534	259	182
GUINEA	4,321	305	11,610	(47)	270	6,761	0	0
COTE D'IVOIRE	2,979	27	7,521	28	109	4,377	0	0
LIBERIA	24,234	236	34,099	529	180	9,066	0	145
MALI	0	0	0	0	0	0	0	0
NIGER	0	0	0	0	0	0	0	0
NIGERIA	214	9	3,317	144	2	3,049	0	101
SENEGAL	35	22	1,456	6	0	1,422	0	29
SIERRA LEONE	5,551	235	14,073	118	127	8,042	0	0
TOGO	0	0	64	0	0	63	0	0
GUINEA-BISSAU	0	0	0	0	0	0	0	0
WEST AFRICA	56,885	871	89,242	907	833	29,938	1,053	1,245
EAST AND HORN OF AFRICA								
EAST & HORN OF AFRICA OVERALL	14,917	0	0	0	0	(14,917)	0	0
DJIBOUTI	0	3	2,675	12	6	2,655	0	0
ERITREA	2,645	194	6,545	124	107	3,482	0	7
ETHIOPIA	4,962	719	14,478	52	23	8,895	0	172
KENYA	20,853	396	35,010	274	87	13,503	0	103
SOMALIA	4,810	39	6,055	80	8	1,588	0	471
SUDAN	9,852	426	12,210	(4,374)	821	7,756	0	2,272
UGANDA	6,534	239	14,253	136	72	8,164	0	894
EAST AND HORN OF AFRICA	64,574	2,016	91,227	(3,696)	1,125	31,127	0	3,918
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	25,749	0	0	0	0	(24,630)	0	1,119
CENTRAL AFRICAN REPUBLIC	1,910	6	2,026	39	17	210	0	157
COUNTRIES IN CENTRAL AFRICA	5,534	0	6,512	23	121	833	0	0
GABON	258	0	2,612	5	3	2,510	0	164
BURUNDI	26,176	254	30,509	136	237	3,895	0	189
CHAD	64,255	371	64,383	32	623	1,523	0	2,423
REPUBLIC OF THE CONGO	1,994	11	5,581	91	(24)	3,510	0	0
DEMOCRATIC REP OF THE CONGO	8,442	288	14,389	239	162	6,044	0	785
RWANDA	1,468	99	6,212	2	6	4,785	0	149
UNITED REPUBLIC OF TANZANIA	19,929	400	24,453	(528)	169	5,076	123	717
CENTRAL AFRICA AND GREAT LAKES	155,716	1,430	156,677	39	1,315	3,758	123	5,704
SOUTHERN AFRICA								
SOUTHERN AFRICA OVERALL	7,473	0	2,162	66	30	(5,407)	0	0
ANGOLA	7,716	226	17,798	302	178	9,523	0	148
BOTSWANA	330	3	1,743	4	11	1,465	0	69
MALAWI	36	1	2,148	3	27	2,082	0	0
MOZAMBIQUE	38	0	2,833	29	37	2,761	0	32
NAMIBIA	0	81	2,791	2	33	2,676	0	0
SOUTH AFRICA	49	6	3,048	(4)	6	3,024	0	33
SWAZILAND	0	0	0	0	0	0	0	0
ZAMBIA	3,699	121	12,238	168	4	8,319	0	73
ZIMBABWE	0	0	1,821	3	14	1,804	0	0
SOUTHERN AFRICA	19,341	437	46,582	572	341	26,245	0	354
AFRICA	359,985	4,754	383,727	(2,178)	3,613	27,599	1,176	11,222
CASWANAME								
CASWANAME OVERALL								
CASWANAME OVERALL	1	0	0	0	0	(1)	0	0
CASWANAME OVERALL	1	0	0	0	0	(1)	0	0
NORTH AFRICA								
NORTH AFRICA OVERALL	2,127	0	635	8	1	(2,186)	767	82
ALGERIA	4,138	7	5,983	2	186	1,875	0	224
LIBYAN ARAB JAMAHIRIYA	38	0	799	5	5	752	0	0
MAURITANIA	405	2	837	30	2	424	0	26
MOROCCO	498	3	766	12	5	248	0	0
TUNISIA	25	0	308	15	1	267	0	0
WESTERN SAHARA (Conf Bld Measures)	0	0	0	3	5	(9)	0	0
NORTH AFRICA	7,230	12	9,328	75	205	1,371	767	332

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

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
<i>MIDDLE EAST</i>								
MIDDLE EAST OVERALL	6,100	0	(0)	0	0	(6,105)	4	0
EGYPT	2,049	6	4,383	17	26	2,767	0	481
IRAQ	0	75	1,260	133	7	1,045	0	0
JORDAN	931	1	1,627	23	2	705	0	36
KUWAIT	0	0	0	0	0	(0)	0	0
LEBANON	696	3	1,588	12	5	1,046	0	174
SAUDI ARABIA	0	0	1,941	(25)	22	1,943	0	0
SYRIAN ARAB REPUBLIC	938	1	1,703	2	(3)	785	0	19
YEMEN	474	1	4,394	26	13	3,692	194	6
ISRAEL	0	0	220	1	0	219	0	0
UNITED ARAB EMIRATES	0	0	149	0	0	149	0	0
MIDDLE EAST	11,188	86	17,265	191	71	6,246	199	716
<i>SOUTH-WEST ASIA</i>								
SOUTH-WEST ASIA OVERALL	30,739	0	1,463	10	27	(28,459)	86	940
AFGHANISTAN	25,368	554	47,533	553	111	21,167	0	219
ISLAMIC REPUBLIC OF IRAN	2,693	91	12,492	169	221	9,445	0	127
PAKISTAN	9,705	3	14,501	246	324	4,223	0	0
PAKISTAN, ISLAMABAD	110	91	3,510	6	235	3,075	0	7
PAKISTAN, QUETTA	0	16	2,439	10	100	2,313	0	0
PAKISTAN, PESHAWAR	0	6	3,278	5	20	3,248	0	(0)
PAKISTAN	9,815	116	23,728,248.26	267	679	12,859	0	7
SOUTH-WEST ASIA	68,615	760	85,216	998	1,038	15,012	86	1,293
<i>CENTRAL ASIA</i>								
CENTRAL ASIA OVERALL	2,526	0	223	0	0	(2,214)	0	89
KAZAKHSTAN	17	2	1,594	(1)	3	1,596	0	23
KYRGYSTAN	50	4	1,373	10	4	1,350	0	45
TAJIKISTAN	0	4	1,052	(15)	25	1,038	0	0
TURKMENISTAN	7	15	859	1	(4)	847	0	7
UZBEKISTAN	2	19	592	29	4	538	0	0
CENTRAL ASIA	2,603	44	5,694	23	32	3,156	0	164
CASWANAME	89,637	903	117,503	1,286	1,346	25,784	1,052	2,505
<i>ASIA AND THE PACIFIC</i>								
<i>ASIA AND PACIFIC OVERALL</i>								
ASIA PACIFIC OVERALL	6,632	0	0	0	0	(6,643)	11	0
ASIA AND PACIFIC OVERALL	6,632	0	0	0	0	(6,643)	11	0
<i>SOUTH ASIA</i>								
SOUTH ASIA OVERALL	1,599	0	0	0	0	(1,725)	126	0
BANGLADESH	1,004	4	2,655	15	34	1,599	0	0
INDIA	2,215	4	2,966	23	8	777	0	60
SRI LANKA	10,256	8	10,877	125	111	2,915	0	2,539
NEPAL	5,369	11	6,240	(377)	(48)	1,285	0	0
SOUTH ASIA	20,443	27	22,738	(213)	105	4,850	126	2,598
<i>EAST ASIA AND THE PACIFIC</i>								
EAST ASIA AND PACIFIC OVERALL	11,161	0	0	0	0	(11,161)	0	0
AUSTRALIA	0	1	978	5	10	962	0	0
CHINA	1,095	0	3,534	35	(1)	2,404	0	0
INDONESIA	24	81	2,300	140	102	1,952	0	0
JAPAN	0	32	2,709	1	5	2,672	0	0
CAMBODIA	1,001	40	1,125	19	(1)	67	0	0
REPUBLIC OF KOREA	6	0	701	(20)	0	715	0	0
LAO PEOPLE'S DEMOCRATIC REP.	0	0	0	0	0	(0)	0	0
MALAYSIA	642	0	3,153	20	13	2,478	0	0
MONGOLIA	39	0	69	2	(1)	131	0	102
MYANMAR	2,709	4	4,203	28	(4)	1,466	0	0
PHILIPPINES	0	1	201	0	0	200	0	0
PAPUA NEW GUINEA	9	0	431	15	0	407	0	0
THAILAND	6,629	6	10,560	36	17	5,449	0	1,577
TIMOR-LESTE	161	0	197	(218)	(2)	256	0	0
VIET NAM	133	0	521	(4)	3	394	0	6
SINGAPORE	0	0	37	10	0	27	0	0
OTHER COUNTRIES EAST ASIA	0	0	10	19	2	(11)	0	0
EAST ASIA AND THE PACIFIC	23,609	165	30,730	89	144	8,407	0	1,685
ASIA AND THE PACIFIC	50,684	191	53,468	(124)	249	6,614	137	4,283

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

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
EUROPE								
<i>EASTERN EUROPE</i>								
EASTERN EUROPE OVERALL	7,288	0	544	0	3	(6,575)	0	172
ARMENIA	513	0	1,733	1	0	1,218	0	0
AZERBAIJAN	1,576	2	3,477	25	26	1,848	0	0
BELARUS	27	2	1,291	6	0	1,173	83	0
GEORGIA	2,007	10	4,158	75	45	2,494	153	625
MOLDOVA	58	0	726	6	0	661	0	0
RUSSIAN FEDERATION	7,821	11	12,974	81	31	5,031	0	0
UKRAINE	430	5	3,113	9	42	2,679	128	180
EASTERN EUROPE	19,719	30	28,016	204	148	8,529	363	978
<i>CENTRAL EUROPE</i>								
OTHER COUNTRIES IN CENT EUROPE	250	0	314	0	11	53	0	0
CENT EUROPE AND BALTIC STATES	2,551	0	0	0	0	(2,551)	0	0
BULGARIA	0	0	886	(1)	0	887	0	0
CYPRUS	28	0	638	10	2	597	0	0
CZECH REPUBLIC	0	0	908	1	0	907	0	0
HUNGARY	0	0	1,902	3	4	1,895	0	0
POLAND	0	(0)	807	4	3	801	0	0
ROMANIA	0	24	1,323	8	11	1,279	0	0
SLOVAK REPUBLIC	0	3	756	2	0	751	0	0
SLOVENIA	0	1	334	0	1	332	0	0
TURKEY	429	1	6,184	11	27	5,566	195	46
CENTRAL EUROPE	3,259	29	14,051	39	59	10,515	195	46
<i>WESTERN EUROPE</i>								
PORTUGAL	0	0	43	0	0	43	0	0
MALTA	0	0	22	0	0	22	0	0
AUSTRIA	52	0	1,117	0	1	1,064	0	0
BELGIUM	249	0	3,298	2	6	3,041	0	0
FRANCE	528	0	2,429	0	5	1,896	0	0
UNITED KINGDOM	428	0	1,344	1	21	964	0	70
GERMANY	484	0	1,964	0	2	1,479	0	0
GREECE	0	0	1,337	11	1	1,326	0	0
IRELAND	83	0	594	0	3	508	0	0
ITALY	517	0	2,800	0	8	2,275	0	0
NETHERLANDS	0	0	0	0	0	0	0	0
SPAIN	371	0	1,213	1	(7)	857	0	9
SWEDEN	120	0	1,739	2	10	1,608	0	0
SWITZERLAND	75	2	509	2	1	429	0	0
WESTERN EUROPE	2,906	3	18,409	19	49	15,512	0	79
<i>SOUTH EASTERN EUROPE</i>								
SOUTH EASTERN EUROPE OVERALL	16,402	0	0	0	3	(16,405)	0	0
ALBANIA	169	5	1,427	54	0	768	432	0
BOSNIA AND HERZEGOVINA	1,354	187	8,722	10	13	7,157	0	0
CROATIA	981	2	4,210	3	42	3,182	0	0
THE FYR MACEDONIA	1,172	5	3,088	37	8	1,866	0	0
MONTENEGRO	5	0	748	(1)	(13)	757	0	0
SERBIA	4,111	40	19,836	171	188	16,314	0	990
SOUTH EASTERN EUROPE	24,195	240	38,031	273	241	13,639	432	990
EUROPE	50,079	302	98,506	535	497	48,195	990	2,092
AMERICAS								
<i>SOUTH AMERICA OVERALL</i>								
SOUTH AMERICA OVERALL	3,144	0	0	0	0	(3,144)	0	0
SOUTH AMERICA OVERALL	3,144	0	0	0	0	(3,144)	0	0
<i>NORTHERN SOUTH AMERICA</i>								
NORTHERN SOUTH AMERICA OVERALL	2,008	0	967	13	0	(1,055)	0	0
VENEZUELA REGIONAL OFFICE	393	6	1,710	(3)	19	1,294	0	0
ECUADOR	4,142	5	3,692	13	(12)	13	0	469
COLOMBIA	6,222	74	7,268	190	1	(156)	1,092	155
COSTA RICA	237	1	1,505	7	(2)	1,262	0	0
GUYANA	0	0	0	0	0	0	0	0
PANAMA	354	0	816	9	5	539	0	90
NORTHERN SOUTH AMERICA	13,356	86	15,958	230	11	1,898	1,092	714
<i>SOUTHERN SOUTH AMERICA</i>								
SOUTHERN SOUTH AMERICA OVERALL	1,087	0	1,387	4	3	293	0	0
ARGENTINA REGIONAL OFFICE	0	3	821	2	5	810	0	0
BRAZIL	212	6	2,238	0	(18)	2,038	0	0
SOUTHERN SOUTH AMERICA	1,300	10	4,446	6	(10)	3,140	0	0

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

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
<i><u>NORTH AMERICA AND CARIBBEAN</u></i>								
NORTH AMERICA & THE CARIBBEAN	2,040	0	152	0	0	(1,847)	0	41
DOMINICAN REPUBLIC	0	0	0	0	0	0	0	0
CUBA	0	0	282	2	0	279	0	0
CANADA	0	0	1,669	1	10	1,658	0	0
UNITED STATES OF AMERICA	251	1	5,864	27	132	5,452	0	0
NORTH AMERICA AND CARIBBEAN	2,291	1	7,967	31	143	5,542	0	41
<i><u>CENTRAL AMERICA AND MEXICO</u></i>								
CENTRAL AMERICA OVERALL	919	0	909	12	0	(22)	0	0
MEXICO REGIONAL OFFICE	2	1	1,584	(58)	(8)	1,647	0	0
GUATEMALA	0	0	0	0	0	0	0	0
CENTRAL AMERICA AND MEXICO	921	1	2,493	(46)	(8)	1,625	0	0
AMERICAS	21,012	98	30,864	221	135	9,061	1,092	755
FIELD OPERATIONS	571,396	6,248	684,069	(260)	5,840	117,253	4,447	20,856
<i><u>GLOBAL PROGRAMMES</u></i>								
EXECUTIVE DIRECTION AND MGT	0	0	71	3	13	55	0	0
DIV INT PROTECTION SERVICES	6,367	7	7,382	(165)	142	1,551	1,336	1,856
DIV EXTERNAL RELATIONS	421	6	5,975	(5)	118	5,432	186	183
DIV INFO. SYSTEMS & TELECOMS	0	0	2,930	397	63	2,849	0	378
DEPARTMENT OF OPERATIONS	17,051	0	29,773	2,129	280	13,951	1,422	5,061
DIV HUMAN RESOURCES MGT	455	0	17,941	(136)	124	17,498	0	0
DIV FINANCE AND SUPPLY MGT	0	0	1,557	0	20	1,538	0	0
OTHER GLOBAL PROGRAMMES	0	0	0	0	0	0	0	0
GLOBAL PROGRAMMES OVERALL	17,731	0	0	1	0	(17,732)	0	0
GLOBAL PROGRAMMES	42,025	14	65,630	2,224	761	25,141	2,944	7,478
<i><u>HEADQUARTERS</u></i>								
EXECUTIVE OFFICE	1,860	0	7,650	(12)	75	5,799	384	456
DIV INT PROTECTION SERVICES	50	35	10,787	(17)	42	10,677	0	0
DIV EXTERNAL RELATIONS	0	0	8,982	(28)	110	8,900	0	0
DIV INFO. SYSTEMS & TELECOMS	0	0	23,620	(6)	254	23,372	0	0
DEPARTMENT OF OPERATIONS	1,346	0	30,505	(56)	182	29,032	0	0
DIV HUMAN RESOURCES MGT	0	63	13,373	(63)	(105)	13,479	0	0
DIV FINANCE AND SUPPLY MGT	0	74	18,439	(6,048)	16	24,398	0	0
OTHER HQ SECTIONS	0	0	375	(6)	5	376	0	0
HEADQUARTERS OVERALL	26,683	0	0	0	0	(26,683)	0	0
HEADQUARTERS	29,939	171	113,730	(6,237)	579	89,351	384	456
OPERATIONAL RESERVE	7,384	0	0	0	0	(7,384)	0	0
UNEARMARKED	215,676	0	0	0	0	(185,626)	0	30,050
TOTAL ANNUAL PROGRAMME FUND	866,420	6,433	863,429	(4,273)	7,179	38,736	7,774	58,840

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

UN REGULAR BUDGET 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>HEADQUARTERS</u>								
EXECUTIVE OFFICE	0	0	3,155	0	2	0	(6,399)	(9,552)
DIV EXTERNAL RELATIONS	0	0	6,190	0	0	0	(11,641)	(17,832)
DIV INFO. SYSTEMS & TELECOMS	0	0	4,845	0	0	0	(10,831)	(15,676)
DIV HUMAN RESOURCES MGT	0	0	5,836	0	1	0	(12,321)	(18,156)
DIV FINANCE AND SUPPLY MGT	0	0	11,431	0	(1)	0	(25,092)	(36,524)
HEADQUARTERS OVERALL	30,681	0	0	0	0	815	66,244	97,740
HEADQUARTERS	30,681	0	31,458	0	2	815	(40)	0
OVERALL	40	0	0	0	0	(815)	776	0
TOTAL UN REGULAR BUDGET FUND	30,721	0	31,458	0	2	0	736	0

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

SUPPLEMENTARY 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
FIELD OPERATIONS								
AFRICA								
AFRICA OVERALL								
AFRICA OVERALL	13,242	0	0	0	0	(14,573)	1,332	0
AFRICA OVERALL	13,242	0	0	0	0	(14,573)	1,332	0
WEST AFRICA								
WEST AFRICA OVERALL								
WEST AFRICA OVERALL	0	0	(0)	34	0	(34)	0	0
GUINEA	0	0	0	0	0	(0)	0	0
COTE D'IVOIRE	745	0	408	0	0	(52)	0	285
LIBERIA	12,897	0	4,443	0	0	(869)	0	7,585
WEST AFRICA	13,642	0	4,851	34	0	(955)	0	7,870
EAST AND HORN OF AFRICA								
ERITREA								
ERITREA	0	0	1	0	0	1	0	0
ETHIOPIA								
ETHIOPIA	0	0	2,030	5	0	2,025	0	0
KENYA								
KENYA	503	0	2,202	4	15	1,680	0	0
SOMALIA								
SOMALIA	3,821	0	1,039	0	0	(267)	0	2,515
SUDAN								
SUDAN	78,784	0	56,362	896	822	(14,032)	2,716	12,824
UGANDA								
UGANDA	9,821	0	6,703	0	18	246	0	3,381
EAST AND HORN OF AFRICA	92,928	0	68,337	905	855	(10,347)	2,716	18,721
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	0	0	0	0	0	(5)	5	0
CENTRAL AFRICAN REPUBLIC								
CENTRAL AFRICAN REPUBLIC	0	0	1,670	20	0	1,650	0	0
BURUNDI								
BURUNDI	0	0	(0)	370	234	(604)	0	0
CHAD								
CHAD	2,286	0	831	454	133	(2,182)	2,486	2,345
REPUBLIC OF THE CONGO								
REPUBLIC OF THE CONGO	346	0	2,035	45	16	1,628	0	0
DEMOCRATIC REP OF THE CONGO								
DEMOCRATIC REP OF THE CONGO	29,229	0	25,818	162	42	5,706	0	9,322
RWANDA								
RWANDA	0	0	13	0	2	11	0	0
UNITED REPUBLIC OF TANZANIA								
UNITED REPUBLIC OF TANZANIA	1,130	0	2,946	247	75	1,494	0	0
CENTRAL AFRICA AND GREAT LAKES	32,992	0	33,313	1,298	502	7,698	2,491	11,667
SOUTHERN AFRICA								
ZAMBIA								
ZAMBIA	0	0	207	4	0	203	(0)	0
SOUTHERN AFRICA	0	0	207	4	0	203	(0)	0
AFRICA	152,803	0	106,707	2,241	1,357	(17,975)	6,539	38,258
CASWANAME								
CASWANAME OVERALL								
CASWANAME OVERALL	9,109	0	0	0	0	(5,658)	0	3,451
CASWANAME OVERALL	9,109	0	0	0	0	(5,658)	0	3,451
NORTH AFRICA								
NORTH AFRICA OVERALL								
NORTH AFRICA OVERALL	0	0	0	0	0	(1,018)	1,085	67
WESTERN SAHARA (Conf Bld Measures)								
WESTERN SAHARA (Conf Bld Measures)	334	0	1,327	(2)	0	995	0	0
NORTH AFRICA	334	0	1,327	(2)	0	(23)	1,085	67
MIDDLE EAST								
MIDDLE EAST OVERALL								
MIDDLE EAST OVERALL	15,752	0	8,463	3	20	(16,172)	8,860	0
EGYPT								
EGYPT	0	0	117	0	0	117	0	0
IRAQ								
IRAQ	5,476	0	15,733	962	122	9,173	0	0
JORDAN								
JORDAN	0	0	1,729	188	6	1,536	0	0
LEBANON								
LEBANON	1,516	0	4,382	7	0	5,808	0	2,948
SYRIAN ARAB REPUBLIC								
SYRIAN ARAB REPUBLIC	238	0	1,059	0	0	821	0	0
MIDDLE EAST	22,982	0	31,483	1,161	147	1,282	8,860	2,948
SOUTH-WEST ASIA								
ISLAMIC REPUBLIC OF IRAN								
ISLAMIC REPUBLIC OF IRAN	0	0	508	11	11	486	0	0
PAKISTAN								
PAKISTAN	3,398	0	19,382	889	529	(830)	17,379	1,983
SOUTH-WEST ASIA	3,398	0	19,890	900	541	(344)	17,379	1,983
CASWANAME	35,823	0	52,699	2,059	688	(4,744)	27,323	8,450
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL								
ASIA AND PACIFIC OVERALL	28	0	0	0	0	(8,621)	12,204	3,610
ASIA AND PACIFIC OVERALL	28	0	0	0	0	(8,621)	12,204	3,610
SOUTH ASIA								
SRI LANKA								
SRI LANKA	305	0	6,068	99	237	816	4,611	0
NEPAL								
NEPAL	234	0	49	0	0	(16)	0	169
SOUTH ASIA	539	0	6,117	99	237	800	4,611	169
EAST ASIA AND THE PACIFIC								
CHINA								
CHINA	0	0	0	0	0	0	0	0
INDONESIA								
INDONESIA	0	0	16,245	98	5,265	2,829	8,054	0
TIMOR-LESTE								
TIMOR-LESTE	6,347	0	4,570	0	0	(444)	0	1,333
EAST ASIA AND THE PACIFIC	6,347	0	20,815	98	5,265	2,384	8,054	1,333
ASIA AND THE PACIFIC	6,913	0	26,932	197	5,502	(5,437)	24,869	5,111

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

SUPPLEMENTARY 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
EUROPE	0	0	751	0	0	751	0	0
AMERICAS								
<u>NORTHERN SOUTH AMERICA</u>								
COLOMBIA	2,900	0	2,544	0	0	(203)	0	153
NORTHERN SOUTH AMERICA	2,900	0	2,544	0	0	(203)	0	153
AMERICAS	2,900	0	2,544	0	0	(203)	0	153
FIELD OPERATIONS	198,439	0	189,633	4,497	7,548	(27,609)	58,731	51,972
GLOBAL PROGRAMMES								
DEPARTMENT OF OPERATIONS	3,537	0	1,253	0	0	(2,284)	0	0
GLOBAL PROGRAMMES OVERALL	1,500	0	0	0	0	1,930	0	3,430
GLOBAL PROGRAMMES	5,037	0	1,253	0	0	(354)	0	3,430
HEADQUARTERS								
DEPARTMENT OF OPERATIONS	0	0	4,895	0	0	4,895	0	0
DIV FINANCE AND SUPPLY MANAGEMENT	0	0	221	0	0	221	0	0
HEADQUARTERS	0	0	5,116	0	0	5,116	0	0
TOTAL SUPPLEMENTARY PROGRAMME FUNDS	203,476	0	196,003	4,497	7,548	(22,847)	58,731	55,402

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

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
FIELD OPERATIONS								
AFRICA								
WEST AFRICA								
WEST AFRICA OVERALL	0	0	18	0	0	0	(30)	(48)
CAMEROON	0	0	43	0	0	0	0	(43)
GHANA	0	0	178	0	0	0	(171)	(349)
GUINEA	0	0	127	0	0	0	(246)	(373)
COTE D'IVOIRE	0	0	0	0	0	0	(44)	(44)
SENEGAL	0	0	96	0	0	0	(148)	(244)
SIERRA LEONE	0	0	0	0	0	0	(123)	(123)
WEST AFRICA	0	0	462	0	0	0	(762)	(1,224)
EAST AND HORN OF AFRICA								
EAST & HORN OF AFRICA OVERALL	0	0	51	0	0	0	(50)	(101)
DJIBOUTI	0	0	0	0	0	0	(81)	(81)
ERITREA	0	0	0	0	0	0	(96)	(96)
ETHIOPIA	0	0	603	0	0	0	(1,088)	(1,691)
KENYA	0	0	400	10	0	0	(785)	(1,176)
SOMALIA	0	0	70	0	0	0	(133)	(203)
SUDAN	0	0	268	8	0	0	(143)	(403)
UGANDA	0	0	348	6	0	0	(564)	(906)
EAST AND HORN OF AFRICA	0	0	1,741	24	0	0	(2,940)	(4,657)
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	0	0	9	0	0	0	0	(9)
BURUNDI	0	0	11	0	0	0	0	(11)
CHAD	0	0	165	0	0	0	(120)	(285)
REPUBLIC OF THE CONGO	0	0	123	0	0	0	(106)	(228)
DEMOCRATIC REP OF THE CONGO	0	0	95	7	0	0	(34)	(123)
RWANDA	0	0	94	0	0	0	(123)	(217)
UNITED REPUBLIC OF TANZANIA	0	0	373	0	0	0	(563)	(936)
CENTRAL AFRICA AND GREAT LAKES	0	0	870	7	0	0	(946)	(1,809)
SOUTHERN AFRICA								
SOUTHERN AFRICA OVERALL	0	0	8	0	0	0	(9)	(16)
ANGOLA	0	0	119	0	0	0	(352)	(471)
MALAWI	0	0	13	0	0	0	(50)	(62)
MOZAMBIQUE	0	0	102	0	0	0	(149)	(251)
NAMIBIA	0	0	0	0	0	0	(28)	(28)
SOUTH AFRICA	0	0	119	0	0	0	(291)	(409)
ZAMBIA	0	0	158	1	0	0	(396)	(553)
ZIMBABWE	0	0	69	0	0	0	(111)	(180)
SOUTHERN AFRICA	0	0	586	1	0	0	(1,386)	(1,970)
AFRICA	0	0	3,659	32	0	0	(6,033)	(9,660)
CASWANAME								
CASWANAME OVERALL								
CASWANAME OVERALL	0	0	28	0	0	0	(5)	(33)
CASWANAME OVERALL	0	0	28	0	0	0	(5)	(33)
NORTH AFRICA								
ALGERIA	0	0	85	0	0	0	0	(85)
MAURITANIA	0	0	84	0	0	0	(22)	(106)
NORTH AFRICA	0	0	169	0	0	0	(22)	(191)
MIDDLE EAST								
EGYPT	0	0	122	3	0	0	(133)	(252)
JORDAN	0	0	73	0	0	0	(114)	(187)
SYRIAN ARAB REPUBLIC	0	0	0	0	0	0	(82)	(82)
YEMEN	0	0	68	3	0	0	(84)	(149)
MIDDLE EAST	0	0	264	6	0	0	(413)	(670)
SOUTH-WEST ASIA								
AFGHANISTAN	0	0	325	0	0	0	(371)	(696)
ISLAMIC REPUBLIC OF IRAN	0	0	59	0	0	0	(171)	(230)
PAKISTAN	0	0	73	0	0	0	0	(73)
SOUTH-WEST ASIA	0	0	457	0	0	0	(542)	(999)
CASWANAME	0	0	918	6	0	0	(981)	(1,893)
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL								
ASIA PACIFIC OVERALL	0	0	18	0	0	0	(26)	(44)
ASIA AND PACIFIC OVERALL	0	0	18	0	0	0	(26)	(44)
SOUTH ASIA								
BANGLADESH	0	0	0	0	0	0	(148)	(148)
INDIA	0	0	96	0	0	0	(166)	(262)
SRI LANKA	0	0	143	2	0	0	(301)	(442)
NEPAL	0	0	275	8	0	0	(374)	(642)
SOUTH ASIA	0	0	514	10	0	0	(989)	(1,493)

Detailed statement of income and expenditure
by fund/region/country/territory
for the year ended 31 December 2006
(in thousands of United States Dollars)

Annex to Statement I

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
<i>EAST ASIA AND THE PACIFIC</i>								
CHINA	0	0	88	0	0	0	(281)	(369)
INDONESIA	0	0	0	0	0	0	(1)	(1)
CAMBODIA	0	0	74	0	0	0	(113)	(187)
MALAYSIA	0	0	1	0	0	0	(83)	(84)
MYANMAR	0	0	75	0	0	0	(314)	(389)
THAILAND	0	0	356	7	0	0	(503)	(852)
EAST ASIA AND THE PACIFIC	0	0	595	7	0	0	(1,295)	(1,883)
ASIA AND THE PACIFIC	0	0	1,127	16	0	0	(2,310)	(3,421)
<i>EUROPE</i>								
<i>EUROPE OVERALL</i>								
EUROPE OVERALL	0	0	32	0	0	0	(61)	(93)
EUROPE OVERALL	0	0	32	0	0	0	(61)	(93)
<i>EASTERN EUROPE</i>								
ARMENIA	0	0	0	0	0	0	(68)	(68)
AZERBAIJAN	0	0	87	0	0	0	(249)	(336)
GEORGIA	0	0	82	0	0	0	(87)	(169)
RUSSIAN FEDERATION	0	0	273	0	0	0	(509)	(782)
EASTERN EUROPE	0	0	441	0	0	0	(914)	(1,355)
<i>CENTRAL EUROPE</i>								
CYPRUS	0	0	85	0	0	0	(17)	(102)
CZECH REPUBLIC	0	0	0	0	0	0	(85)	(85)
SLOVENIA	0	0	68	0	0	0	(147)	(215)
TURKEY	0	0	78	0	0	0	(258)	(336)
CENTRAL EUROPE	0	0	230	0	0	0	(508)	(738)
<i>WESTERN EUROPE</i>								
BELGIUM	0	0	0	0	0	0	(43)	(43)
SWITZERLAND	0	0	70	0	0	0	(71)	(142)
WESTERN EUROPE	0	0	70	0	0	0	(114)	(185)
<i>SOUTH EASTERN EUROPE</i>								
SOUTH EASTERN EUROPE OVERALL	0	0	0	0	0	0	(6)	(6)
BOSNIA AND HERZEGOVINA	0	0	167	0	0	0	(596)	(763)
CROATIA	0	0	0	0	0	0	(41)	(41)
THE FYR MACEDONIA	0	0	79	0	0	0	(140)	(219)
MONTENEGRO	0	0	31	0	0	0	0	(31)
SERBIA	0	0	84	0	0	0	(217)	(301)
SOUTH EASTERN EUROPE	0	0	361	0	0	0	(999)	(1,360)
EUROPE	0	0	1,135	0	0	0	(2,596)	(3,731)
<i>AMERICAS</i>								
<i>AMERICAS OVERALL</i>								
AMERICAS OVERALL	0	0	4	0	0	0	(9)	(13)
AMERICAS OVERALL	0	0	4	0	0	0	(9)	(13)
<i>NORTHERN SOUTH AMERICA</i>								
VENEZUELA REGIONAL OFFICE	0	0	150	10	0	0	(125)	(265)
ECUADOR	0	0	82	0	0	0	0	(82)
COLOMBIA	0	0	43	0	0	0	(148)	(190)
COSTA RICA	0	0	32	0	0	0	0	(32)
NORTHERN SOUTH AMERICA	0	0	306	10	0	0	(273)	(569)
<i>NORTH AMERICA AND CARIBBEAN</i>								
UNITED STATES OF AMERICA	0	0	138	0	0	0	(383)	(520)
NORTH AMERICA AND CARIBBEAN	0	0	138	0	0	0	(383)	(520)
AMERICAS	0	0	448	10	0	0	(665)	(1,102)
FIELD OPERATIONS	0	0	7,287	65	0	0	(12,586)	(19,807)
<i>GLOBAL PROGRAMMES</i>								
DEPARTMENT OF OPERATIONS	0	0	246	1	0	0	(136)	(382)
OTHER GLOBAL PROGRAMMES	10,264	0	0	(152)	0	(1,000)	18,247	27,359
GLOBAL PROGRAMMES OVERALL	10,264	0	246	(151)	0	(1,000)	24,029	32,895
<i>HEADQUARTERS</i>								
EXECUTIVE OFFICE	0	0	210	2	0	0	(438)	(646)
DIV INT PROTECTION SERVICES	0	0	502	5	0	0	(1,065)	(1,561)
DIV EXTERNAL RELATIONS	0	0	606	5	0	0	(1,399)	(2,000)
DEPARTMENT OF OPERATIONS	0	0	819	0	0	0	(984)	(1,803)
DIV HUMAN RESOURCES MANAGEMENT	0	0	21	2	0	0	(209)	(228)
DIV FINANCE AND SUPPLY MANAGEMENT	0	0	145	0	0	0	(224)	(369)
HEADQUARTERS	0	0	2,304	14	0	0	(4,319)	(6,608)
OVERALL	0	0	0	0	0	0	297	297
TOTAL JUNIOR PROFESSIONAL OFFICERS	10,264	0	9,837	(72)	0	(1,000)	7,422	6,777

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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>FIELD OPERATIONS</u>							
<u>AFRICA</u>							
<u>AFRICA OVERALL</u>							
AFRICA OVERALL	(526)	526	0	0	0	0	0
AFRICA OVERALL	(526)	526	0	0	0	0	0
<u>WEST AFRICA</u>							
WEST AFRICA OVERALL	766	808	1,574	786	0	788	1,574
BENIN	6	55	60	80	(19)	0	60
BURKINA FASO	1	0	1	0	1	0	1
CAMEROON	96	23	119	47	72	0	119
GAMBIA	(15)	37	22	23	(1)	0	22
GHANA	103	260	362	126	54	182	362
GUINEA	190	326	516	460	56	0	516
COTE D'IVOIRE	170	154	324	296	28	0	324
LIBERIA	816	1,414	2,229	1,870	214	145	2,229
MALI	(84)	91	7	0	7	0	7
NIGER	0	0	0	0	0	0	0
NIGERIA	111	43	154	36	17	101	154
SENEGAL	55	26	82	2	51	29	82
SIERRA LEONE	(514)	933	420	296	124	0	420
TOGO	0	0	(1)	0	(1)	0	(1)
CAPE VERDE	0	0	0	0	0	0	0
GUINEA-BISSAU	(7)	0	(7)	0	(7)	0	(7)
WEST AFRICA	1,694	4,169	5,863	4,022	596	1,245	5,863
<u>EAST AND HORN OF AFRICA</u>							
EAST & HORN OF AFRICA OVERALL	0	0	0	0	0	0	0
DJIBOUTI	61	131	192	160	32	0	192
ERITREA	(545)	635	89	92	(10)	7	89
ETHIOPIA	311	466	777	463	142	172	777
KENYA	2,572	2,310	4,882	4,635	144	103	4,882
SOMALIA	(11)	756	746	252	22	471	746
SUDAN	7,426	2,076	9,502	6,819	411	2,272	9,502
UGANDA	1,013	439	1,452	546	13	894	1,452
EAST AND HORN OF AFRICA	10,828	6,813	17,640	12,968	754	3,918	17,640
<u>CENTRAL AFRICA AND GREAT LAKES</u>							
CENTRAL AFRICA & GREAT LAKES	(197)	1,316	1,119	0	0	1,119	1,119
CENTRAL AFRICAN REPUBLIC	160	161	321	150	14	157	321
COUNTRIES IN CENTRAL AFRICA	222	2	224	224	0	0	224
GABON	387	190	578	182	232	164	578
BURUNDI	200	1,051	1,251	966	96	189	1,251
CHAD	2,515	5,707	8,222	5,931	(132)	2,423	8,222
REPUBLIC OF THE CONGO	127	105	232	186	46	0	232
DEMOCRATIC REP OF THE CONGO	(454)	2,163	1,708	521	403	785	1,708
RWANDA	18	166	184	18	16	149	184
UNITED REPUBLIC OF TANZANIA	(2,011)	4,214	2,203	1,231	255	717	2,203
CENTRAL AFRICA AND GREAT LAKES	967	15,074	16,042	9,408	930	5,704	16,042
<u>SOUTHERN AFRICA</u>							
ANGOLA	1,269	1,194	2,463	2,083	232	148	2,463
BOTSWANA	144	75	219	44	106	69	219
MALAWI	104	66	170	135	35	0	170
MOZAMBIQUE	188	52	241	67	142	32	241
NAMIBIA	290	30	320	72	248	0	320
SOUTH AFRICA	265	50	315	269	14	33	315
SWAZILAND	4	0	4	0	4	0	4
ZAMBIA	500	171	671	490	108	73	671
ZIMBABWE	14	1	15	0	15	0	15
SOUTHERN AFRICA	2,779	1,641	4,419	3,161	904	354	4,419
AFRICA	15,741	28,223	43,965	29,560	3,183	11,222	43,965

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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
CASWANAME							
<i>NORTH AFRICA</i>							
NORTH AFRICA OVERALL	(320)	484	165	83	0	82	165
ALGERIA	1,002	835	1,837	1,572	40	224	1,837
LIBYAN ARAB JAMAHIRIYA	18	59	76	20	56	0	76
MAURITANIA	(15)	41	26	0	0	26	26
MOROCCO	(174)	234	60	33	28	0	60
TUNISIA	(23)	30	7	6	1	0	7
WESTERN SAHARA (Conf Bld Measures)	48	16	63	0	63	0	63
NORTH AFRICA	535	1,699	2,234	1,714	189	332	2,234
<i>MIDDLE EAST</i>							
EGYPT	(12)	1,146	1,134	636	17	481	1,134
IRAQ	417	36	453	13	440	0	453
JORDAN	(424)	762	338	74	227	36	338
KUWAIT	79	19	98	0	98	0	98
LEBANON	340	41	381	172	35	174	381
SAUDI ARABIA	(57)	72	15	9	5	0	15
SYRIAN ARAB REPUBLIC	(716)	734	18	5	(6)	19	18
YEMEN	(62)	228	166	79	82	6	166
ISRAEL	36	0	36	36	0	0	36
UNITED ARAB EMIRATES	(5)	26	22	22	0	0	22
MIDDLE EAST	(404)	3,062	2,658	1,045	897	716	2,658
<i>SOUTH-WEST ASIA</i>							
SOUTH-WEST ASIA OVERALL	885	55	940	0	0	940	940
AFGHANISTAN	(844)	3,442	2,598	2,367	11	219	2,598
ISLAMIC REPUBLIC OF IRAN	2,085	84	2,169	1,238	804	127	2,169
PAKISTAN	273	3,589	3,862	1,286	2,570	7	3,862
SOUTH-WEST ASIA	2,399	7,170	9,569	4,891	3,385	1,293	9,569
<i>CENTRAL ASIA</i>							
CENTRAL ASIA OVERALL	(445)	593	148	59	0	89	148
KAZAKHSTAN	(3)	78	75	51	0	23	75
KYRGYSTAN	26	43	68	2	21	45	68
TAJIKISTAN	(34)	189	156	152	4	0	156
TURKMENISTAN	28	0	28	0	21	7	28
UZBEKISTAN	9	0	9	8	2	0	9
CENTRAL ASIA	(418)	903	485	272	49	164	485
CASWANAME	2,112	12,835	14,947	7,922	4,520	2,505	14,947
<i>SOUTH ASIA</i>							
BANGLADESH	(522)	528	6	4	2	0	6
INDIA	136	49	184	52	72	60	184
SRI LANKA	2,637	1,439	4,075	1,002	535	2,539	4,075
NEPAL	(1,780)	1,774	(6)	54	(60)	0	(6)
SOUTH ASIA	470	3,789	4,260	1,112	549	2,598	4,260
<i>EAST ASIA AND THE PACIFIC</i>							
AUSTRALIA	1	17	18	4	14	0	18
CHINA	18	127	145	43	102	0	145
INDONESIA	(291)	386	95	54	40	0	95
JAPAN	(3)	(2)	(5)	7	(11)	0	(5)
CAMBODIA	7	6	13	10	3	0	13
REPUBLIC OF KOREA	(6)	60	54	19	35	0	54
LAO PEOPLE'S DEMOCRATIC REPUBLIC	6	0	6	0	6	0	6
MALAYSIA	21	67	87	50	37	0	87
MONGOLIA	121	(8)	112	0	10	102	112
MYANMAR	(528)	613	85	81	4	0	85
PHILIPPINES	(169)	172	2	0	2	0	2
PAPUA NEW GUINEA	122	8	130	142	(12)	0	130
THAILAND	1,358	773	2,131	126	427	1,577	2,131
TIMOR-LESTE	(26)	67	41	39	2	0	41
VIET NAM	88	86	174	28	140	6	174
SINGAPORE	69	0	69	0	69	0	69
OTHER COUNTRIES EAST ASIA	0	0	0	0	0	0	0
EAST ASIA AND THE PACIFIC	786	2,371	3,157	602	870	1,685	3,157
ASIA AND THE PACIFIC	1,256	6,161	7,417	1,715	1,419	4,283	7,417

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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>EUROPE</u>							
<u>EASTERN EUROPE</u>							
EASTERN EUROPE OVERALL	726	(550)	177	4	0	172	177
ARMENIA	12	5	17	11	6	0	17
AZERBAIJAN	(22)	144	122	3	119	0	122
BELARUS	(97)	130	33	30	3	0	33
GEORGIA	549	229	778	109	44	625	778
MOLDOVA	(76)	187	111	64	47	0	111
RUSSIAN FEDERATION	(603)	921	319	116	203	0	319
UKRAINE	42	219	261	30	50	180	261
EASTERN EUROPE	532	1,286	1,817	367	472	978	1,817
<u>CENTRAL EUROPE</u>							
OTHER COUNTRIES IN CENTRAL EUROPE	21	0	21	21	0	0	21
CENT EUROPE AND BALTIC STATES	0	0	0	0	0	0	0
BULGARIA	2	18	21	8	13	0	21
CYPRUS	7	0	7	4	3	0	7
CZECH REPUBLIC	(21)	51	31	59	(28)	0	31
HUNGARY	31	39	70	51	19	0	70
POLAND	3	6	9	0	9	0	9
ROMANIA	(32)	48	15	6	10	0	15
SLOVAK REPUBLIC	37	(1)	36	30	6	0	36
SLOVENIA	(12)	12	(0)	3	(3)	0	(0)
TURKEY	(583)	802	219	94	79	46	219
CENTRAL EUROPE	(547)	975	428	275	107	46	428
<u>WESTERN EUROPE</u>							
AUSTRIA	23	62	85	72	13	0	85
BELGIUM	(67)	89	23	12	11	0	23
FRANCE	51	14	65	6	59	0	65
UNITED KINGDOM	(60)	199	139	5	63	70	139
GERMANY	121	27	148	1	147	0	148
GREECE	(11)	61	50	59	(8)	0	50
IRELAND	(40)	43	3	0	3	0	3
ITALY	(97)	193	95	164	(69)	0	95
NETHERLANDS	(3)	3	0	0	0	0	0
SPAIN	69	23	92	23	60	9	92
SWEDEN	(26)	25	(1)	0	(2)	0	(1)
SWITZERLAND	107	5	112	35	77	0	112
WESTERN EUROPE	67	746	812	379	355	79	812
<u>SOUTH EASTERN EUROPE</u>							
SOUTH EASTERN EUROPE OVERALL	(33)	33	0	0	0	0	0
ALBANIA	(359)	365	6	4	3	0	6
BOSNIA AND HERZEGOVINA	(46)	659	612	408	204	0	612
CROATIA	(395)	421	26	25	1	0	26
THE FYR MACEDONIA	(50)	162	112	55	57	0	112
MONTENEGRO	6	11	18	18	0	0	18
SERBIA	1,204	284	1,488	310	189	990	1,488
SOUTH EASTERN EUROPE	328	1,935	2,263	820	453	990	2,263
EUROPE	379	4,941	5,321	1,842	1,387	2,092	5,321
<u>AMERICAS</u>							
<u>NORTHERN SOUTH AMERICA</u>							
NORTHERN SOUTH AMERICA OVERALL	(823)	823	0	0	0	0	0
VENEZUELA REGIONAL OFFICE	(66)	108	42	26	16	0	42
ECUADOR	137	484	620	141	11	469	620
COLOMBIA	(285)	513	227	40	33	155	227
COSTA RICA	19	0	19	11	8	0	19
PANAMA	87	10	97	0	7	90	97
NORTHERN SOUTH AMERICA	(931)	1,937	1,006	217	75	714	1,006
<u>SOUTHERN SOUTH AMERICA</u>							
SOUTHERN SOUTH AMERICA OVERALL	10	0	10	10	0	0	10
ARGENTINA REGIONAL OFFICE	(56)	47	(9)	0	(9)	0	(9)
BRAZIL	97	(48)	48	7	41	0	48
CHILE	2	7	9	0	9	0	9
PERU	(0)	0	0	0	0	0	0
SOUTHERN SOUTH AMERICA	53	6	59	18	41	0	59

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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
<i>NORTH AMERICA AND CARIBBEAN</i>							
NORTH AMERICA & THE CARIBBEAN	41	0	41	0	0	41	41
CANADA	(31)	363	332	339	(8)	0	332
UNITED STATES OF AMERICA	(243)	2,575	2,331	2,486	(154)	0	2,331
NORTH AMERICA AND CARIBBEAN	(234)	2,938	2,704	2,825	(162)	41	2,704
<i>CENTRAL AMERICA AND MEXICO</i>							
CENTRAL AMERICA OVERALL	(6)	8	2	2	0	0	2
MEXICO REGIONAL OFFICE	20	58	78	62	16	0	78
GUATEMALA	(1)	4	2	0	2	0	2
CENTRAL AMERICA AND MEXICO	13	70	82	64	19	0	82
AMERICAS	(1,100)	4,950	3,850	3,123	(28)	755	3,850
FIELD OPERATIONS	18,388	57,111	75,499	44,161	10,482	20,856	75,499
<i>GLOBAL PROGRAMMES</i>							
EXECUTIVE DIRECTION AND MGT	9	0	9	9	0	0	9
DIV INT PROTECTION SERVICES	767	1,496	2,263	407	0	1,856	2,263
DIV EXTERNAL RELATIONS	1,207	(1)	1,206	1,023	0	183	1,206
DIV INFO. SYSTEMS & TELECOMS	2,077	3	2,079	1,701	0	378	2,079
DEPARTMENT OF OPERATIONS	15,425	147	15,572	4,930	5,581	5,061	15,572
DIV HUMAN RESOURCES MGT	2,123	3	2,125	2,125	0	0	2,125
DIV FINANCE AND SUPPLY MGT	1,021	0	1,021	1,021	0	0	1,021
GLOBAL PROGRAMMES OVERALL	329	1	330	0	330	0	330
GLOBAL PROGRAMMES	22,956	1,649	24,605	11,217	5,911	7,478	24,605
<i>HEADQUARTERS</i>							
EXECUTIVE OFFICE	836	0	836	379	0	456	836
DIV INT PROTECTION SERVICES	140	11	151	42	109	0	151
DIV EXTERNAL RELATIONS	176	0	176	176	0	0	176
DIV INFO. SYSTEMS & TELECOMS	2,222	(5)	2,217	2,217	0	0	2,217
DEPARTMENT OF OPERATIONS	(96)	125	29	29	0	0	29
DIV HUMAN RESOURCES MGT	113	32	145	242	(96)	0	145
DIV FINANCE AND SUPPLY MGT	24,876	17,982	42,858	9,872	32,986	0	42,858
OTHER HQ SECTIONS	(4)	4	0	0	0	0	0
HEADQUARTERS	28,263	18,149	46,412	12,957	32,999	456	46,412
UNEARMARKED	20,140	9,910	30,050	0	0	30,050	30,050
TOTAL ANNUAL PROGRAMME FUND	89,748	86,818	176,566	68,334	49,392	58,840	176,566

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

UN REGULAR BUDGET 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>HEADQUARTERS</u>							
EXECUTIVE OFFICE	(9,552)	0	(9,552)	0	0	(9,552)	(9,552)
DIV EXTERNAL RELATIONS	(17,832)	0	(17,832)	0	0	(17,832)	(17,832)
DIV INFO. SYSTEMS & TELECOMS	(15,676)	0	(15,676)	0	0	(15,676)	(15,676)
DIV HUMAN RESOURCES MGT	(18,156)	0	(18,156)	0	0	(18,156)	(18,156)
DIV FINANCE AND SUPPLY MGT	(35,749)	0	(35,749)	0	775	(36,524)	(35,749)
HEADQUARTERS OVERALL	96,964	776	97,740	0	0	97,740	97,740
HEADQUARTERS	0	776	775	0	775	0	775
OVERALL	0	0	0	0	0	0	0
TOTAL UN REGULAR BUDGET FUND	0	775	775	0	775	0	775

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	(2)	2	0	0	0	0	0
COTE D'IVOIRE	462	0	462	177	0	285	462
LIBERIA	5,748	2,293	8,041	456	0	7,585	8,041
NIGERIA	0	0	0	0	0	0	0
SENEGAL	0	0	0	0	0	0	0
SIERRA LEONE	(301)	301	0	0	0	0	0
WEST AFRICA	5,907	2,596	8,503	634	0	7,870	8,503
EAST AND HORN OF AFRICA							
ETHIOPIA	83	0	83	83	0	(0)	83
KENYA	434	0	434	434	0	(0)	434
SOMALIA	2,515	0	2,515	0	0	2,515	2,515
SUDAN	12,786	3,674	16,460	3,636	0	12,824	16,460
UGANDA	3,323	913	4,236	855	0	3,381	4,236
EAST AND HORN OF AFRICA	19,142	4,587	23,729	5,009	0	18,721	23,729
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICAN REPUBLIC	540	0	540	540	0	(0)	540
CHAD	871	1,971	2,842	497	0	2,345	2,842
REPUBLIC OF THE CONGO	(120)	229	109	109	0	0	109
DEMOCRATIC REP OF THE CONGO	11,953	1,760	13,714	4,392	0	9,322	13,714
UNITED REPUBLIC OF TANZANIA	(45)	241	196	196	0	0	196
CENTRAL AFRICA AND GREAT LAKES	13,199	4,201	17,400	5,733	0	11,667	17,400
SOUTHERN AFRICA							
ZAMBIA	161	0	161	37	124	0	161
SOUTHERN AFRICA	161	0	161	37	124	0	161
AFRICA	38,409	11,384	49,793	11,412	124	38,258	49,793
CASWANAME							
CASWANAME OVERALL	3,451	0	3,451	0	0	3,451	3,451
NORTH AFRICA							
NORTH AFRICA OVERALL	67	0	67	0	0	67	67
WESTERN SAHARA (Conf Bid Measures)	(329)	329	0	0	0	0	0
NORTH AFRICA	(262)	329	67	0	0	67	67
MIDDLE EAST							
MIDDLE EAST OVERALL	477	1,779	2,256	2,256	0	0	2,256
IRAQ	13	3	16	16	0	0	16
JORDAN	7	0	7	7	0	0	7
LEBANON	2,885	250	3,135	186	0	2,948	3,135
SYRIAN ARAB REPUBLIC	3	0	3	3	0	0	3
MIDDLE EAST	3,384	2,032	5,417	2,468	0	2,948	5,417
SOUTH-WEST ASIA							
ISLAMIC REPUBLIC OF IRAN	4	0	4	4	0	0	4
PAKISTAN	1,834	176	2,010	27	0	1,983	2,010
SOUTH-WEST ASIA	1,838	176	2,015	31	0	1,983	2,015
CASWANAME	8,412	2,538	10,949	2,500	0	8,450	10,949
ASIA AND THE PACIFIC							
ASIA AND PACIFIC OVERALL							
ASIA PACIFIC OVERALL	3,605	5	3,610	0	0	3,610	3,610
ASIA AND PACIFIC OVERALL	3,605	5	3,610	0	0	3,610	3,610
SOUTH ASIA							
SRI LANKA	(743)	744	1	1	0	0	1
NEPAL	44	132	176	7	0	169	176
SOUTH ASIA	(699)	876	177	8	0	169	177
EAST ASIA AND THE PACIFIC							
INDONESIA	1,037	519	1,557	1,557	0	0	1,557
TIMOR-LESTE	964	395	1,359	26	0	1,333	1,359
EAST ASIA AND THE PACIFIC	2,001	914	2,916	1,583	0	1,333	2,916
ASIA AND THE PACIFIC	4,907	1,795	6,702	1,591	0	5,111	6,702
AMERICAS							
NORTHERN SOUTH AMERICA							
COLOMBIA	402	0	402	249	0	153	402
NORTHERN SOUTH AMERICA	402	0	402	249	0	153	402
AMERICAS	402	0	402	249	0	153	402
FIELD OPERATIONS	52,130	15,717	67,846	15,751	124	51,972	67,846
GLOBAL PROGRAMMES							
DEPARTMENT OF OPERATIONS	(746)	1	(745)	68	(813)	0	(745)
GLOBAL PROGRAMMES OVERALL	4,164	0	4,164	0	734	3,430	4,164
GLOBAL PROGRAMMES	3,418	1	3,420	68	(79)	3,430	3,420
TOTAL SUPPLEMENTARY PROGRAMME FUND	55,548	15,718	71,266	15,819	45	55,402	71,266

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	(48)	0	(48)	0	0	(48)	(48)
CAMEROON	(43)	0	(43)	0	0	(43)	(43)
GHANA	(349)	0	(349)	0	0	(349)	(349)
GUINEA	(373)	0	(373)	0	0	(373)	(373)
COTE D'IVOIRE	(44)	0	(44)	0	0	(44)	(44)
SENEGAL	(244)	0	(244)	0	0	(244)	(244)
SIERRA LEONE	(123)	0	(123)	0	0	(123)	(123)
WEST AFRICA	(1,224)	0	(1,224)	0	0	(1,224)	(1,224)
EAST AND HORN OF AFRICA							
EAST & HORN OF AFRICA OVERALL	(101)	0	(101)	0	0	(101)	(101)
DJIBOUTI	(81)	0	(81)	0	0	(81)	(81)
ERITREA	(96)	0	(96)	0	0	(96)	(96)
ETHIOPIA	(1,691)	0	(1,691)	0	0	(1,691)	(1,691)
KENYA	(1,176)	0	(1,176)	0	0	(1,176)	(1,176)
SOMALIA	(203)	0	(203)	0	0	(203)	(203)
SUDAN	(403)	0	(403)	0	0	(403)	(403)
UGANDA	(906)	0	(906)	0	0	(906)	(906)
EAST AND HORN OF AFRICA	(4,657)	0	(4,657)	0	0	(4,657)	(4,657)
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICA & GREAT LAKES OVERALL	(9)	0	(9)	0	0	(9)	(9)
BURUNDI	(11)	0	(11)	0	0	(11)	(11)
CHAD	(285)	0	(285)	0	0	(285)	(285)
REPUBLIC OF THE CONGO	(228)	0	(228)	0	0	(228)	(228)
DEMOCRATIC REP OF THE CONGO	(123)	0	(123)	0	0	(123)	(123)
RWANDA	(217)	0	(217)	0	0	(217)	(217)
UNITED REPUBLIC OF TANZANIA	(936)	0	(936)	0	0	(936)	(936)
CENTRAL AFRICA AND GREAT LAKES	(1,809)	0	(1,809)	0	0	(1,809)	(1,809)
SOUTHERN AFRICA							
SOUTHERN AFRICA OVERALL	(16)	0	(16)	0	0	(16)	(16)
ANGOLA	(471)	0	(471)	0	0	(471)	(471)
MALAWI	(62)	0	(62)	0	0	(62)	(62)
MOZAMBIQUE	(251)	0	(251)	0	0	(251)	(251)
NAMIBIA	(28)	0	(28)	0	0	(28)	(28)
SOUTH AFRICA	(409)	0	(409)	0	0	(409)	(409)
ZAMBIA	(553)	0	(553)	0	0	(553)	(553)
ZIMBABWE	(180)	0	(180)	0	0	(180)	(180)
SOUTHERN AFRICA	(1,970)	0	(1,970)	0	0	(1,970)	(1,970)
AFRICA	(9,660)	0	(9,660)	0	0	(9,660)	(9,660)
CASWANAME							
CASWANAME OVERALL							
CASWANAME OVERALL	(33)	0	(33)	0	0	(33)	(33)
CASWANAME OVERALL	(33)	0	(33)	0	0	(33)	(33)
NORTH AFRICA							
ALGERIA	(85)	0	(85)	0	0	(85)	(85)
MAURITANIA	(106)	0	(106)	0	0	(106)	(106)
NORTH AFRICA	(191)	0	(191)	0	0	(191)	(191)
MIDDLE EAST							
EGYPT	(252)	0	(252)	0	0	(252)	(252)
JORDAN	(187)	0	(187)	0	0	(187)	(187)
SYRIAN ARAB REPUBLIC	(82)	0	(82)	0	0	(82)	(82)
YEMEN	(149)	0	(149)	0	0	(149)	(149)
MIDDLE EAST	(670)	0	(670)	0	0	(670)	(670)
SOUTH-WEST ASIA							
AFGHANISTAN	(696)	0	(696)	0	0	(696)	(696)
ISLAMIC REPUBLIC OF IRAN	(230)	0	(230)	0	0	(230)	(230)
PAKISTAN	(73)	0	(73)	0	0	(73)	(73)
SOUTH-WEST ASIA	(999)	0	(999)	0	0	(999)	(999)
CENTRAL ASIA							
TURKMENISTAN	0	0	0	0	0	0	0
CENTRAL ASIA	0	0	0	0	0	0	0
CASWANAME	(1,893)	0	(1,893)	0	0	(1,893)	(1,893)

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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
ASIA AND THE PACIFIC							
ASIA AND PACIFIC OVERALL							
ASIA PACIFIC OVERALL	(44)	0	(44)	0	0	(44)	(44)
ASIA AND PACIFIC OVERALL	(44)	0	(44)	0	0	(44)	(44)
SOUTH ASIA							
BANGLADESH	(148)	0	(148)	0	0	(148)	(148)
INDIA	(262)	0	(262)	0	0	(262)	(262)
SRI LANKA	(442)	0	(442)	0	0	(442)	(442)
NEPAL	(642)	0	(642)	0	0	(642)	(642)
SOUTH ASIA	(1,493)	0	(1,493)	0	0	(1,493)	(1,493)
EAST ASIA AND THE PACIFIC							
CHINA	(369)	0	(369)	0	0	(369)	(369)
INDONESIA	(1)	0	(1)	0	0	(1)	(1)
CAMBODIA	(187)	0	(187)	0	0	(187)	(187)
MALAYSIA	(84)	0	(84)	0	0	(84)	(84)
MYANMAR	(389)	0	(389)	0	0	(389)	(389)
THAILAND	(852)	0	(852)	0	0	(852)	(852)
EAST ASIA AND THE PACIFIC	(1,883)	0	(1,883)	0	0	(1,883)	(1,883)
ASIA AND THE PACIFIC	(3,421)	0	(3,421)	0	0	(3,421)	(3,421)
EUROPE							
EUROPE OVERALL							
EUROPE OVERALL	(93)	0	(93)	0	0	(93)	(93)
EUROPE OVERALL	(93)	0	(93)	0	0	(93)	(93)
EASTERN EUROPE							
ARMENIA	(68)	0	(68)	0	0	(68)	(68)
AZERBAIJAN	(336)	0	(336)	0	0	(336)	(336)
GEORGIA	(169)	0	(169)	0	0	(169)	(169)
RUSSIAN FEDERATION	(782)	0	(782)	0	0	(782)	(782)
EASTERN EUROPE	(1,355)	0	(1,355)	0	0	(1,355)	(1,355)
CENTRAL EUROPE							
CYPRUS	(102)	0	(102)	0	0	(102)	(102)
CZECH REPUBLIC	(85)	0	(85)	0	0	(85)	(85)
SLOVENIA	(215)	0	(215)	0	0	(215)	(215)
TURKEY	(336)	0	(336)	0	0	(336)	(336)
CENTRAL EUROPE	(738)	0	(738)	0	0	(738)	(738)
WESTERN EUROPE							
BELGIUM	(43)	0	(43)	0	0	(43)	(43)
SWITZERLAND	(142)	0	(142)	0	0	(142)	(142)
WESTERN EUROPE	(185)	0	(185)	0	0	(185)	(185)
SOUTH EASTERN EUROPE							
SOUTH EASTERN EUROPE OVERALL	(6)	0	(6)	0	0	(6)	(6)
BOSNIA AND HERZEGOVINA	(763)	0	(763)	0	0	(763)	(763)
CROATIA	(41)	0	(41)	0	0	(41)	(41)
THE FYR MACEDONIA	(219)	0	(219)	0	0	(219)	(219)
MONTENEGRO	(31)	0	(31)	0	0	(31)	(31)
SERBIA	(301)	0	(301)	0	0	(301)	(301)
SOUTH EASTERN EUROPE	(1,360)	0	(1,360)	0	0	(1,360)	(1,360)
EUROPE	(3,731)	0	(3,731)	0	0	(3,731)	(3,731)
AMERICAS							
AMERICAS OVERALL							
AMERICAS OVERALL	(13)	0	(13)	0	0	(13)	(13)
AMERICAS OVERALL	(13)	0	(13)	0	0	(13)	(13)
NORTHERN SOUTH AMERICA							
VENEZUELA REGIONAL OFFICE	(265)	0	(265)	0	0	(265)	(265)
ECUADOR	(82)	0	(82)	0	0	(82)	(82)
COLOMBIA	(190)	0	(190)	0	0	(190)	(190)
COSTA RICA	(32)	0	(32)	0	0	(32)	(32)
NORTHERN SOUTH AMERICA	(569)	0	(569)	0	0	(569)	(569)
NORTH AMERICA AND CARIBBEAN							
UNITED STATES OF AMERICA	(520)	0	(520)	0	0	(520)	(520)
NORTH AMERICA AND CARIBBEAN	(520)	0	(520)	0	0	(520)	(520)
AMERICAS	(1,102)	0	(1,102)	0	0	(1,102)	(1,102)

Detailed statement of assets, liabilities, and reserves and fund balances
by fund/ExCom region/country/territory
as at 31 December 2006
(in thousands of United States Dollars)

Annex to Statement II

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
FIELD OPERATIONS	(19,807)	0	(19,807)	0	0	(19,807)	(19,807)
GLOBAL PROGRAMMES							
DEPARTMENT OF OPERATIONS	(382)	0	(382)	0	0	(382)	(382)
OTHER GLOBAL PROGRAMMES	27,187	172	27,359	0	0	27,359	27,359
GLOBAL PROGRAMMES OVERALL	5,919	0	5,919	0	0	5,919	5,919
GLOBAL PROGRAMMES	32,724	172	32,895	0	0	32,895	32,895
HEADQUARTERS							
EXECUTIVE OFFICE	(646)	0	(646)	0	0	(646)	(646)
DIV INT PROTECTION SERVICES	(1,561)	0	(1,561)	0	0	(1,561)	(1,561)
DIV EXTERNAL RELATIONS	(2,000)	0	(2,000)	0	0	(2,000)	(2,000)
DEPARTMENT OF OPERATIONS	(1,803)	0	(1,803)	0	0	(1,803)	(1,803)
DIV HUMAN RESOURCES MANAGEMENT	(228)	0	(228)	0	0	(228)	(228)
DIV FINANCE AND SUPPLY MANAGEMENT	(369)	0	(369)	0	0	(369)	(369)
HEADQUARTERS	(6,608)	0	(6,608)	0	0	(6,608)	(6,608)
UNEARMARKED	297	0	297	0	0	297	297
TOTAL JUNIOR PROFESSIONAL OFFICERS	6,605	172	6,777	0	0	6,777	6,777

Appendix
2006 extra-budgetary in-kind donations to UNHCR
in United States Dollars

DONOR	Amount
Government of Australia	263,500
Government of Austria	42,000
Government of Belgium	500,000
Government of Federal Republic of Germany	3,246,830
Government of France	57,971
Government of Hungary	176,410
Government of Japan	55,320
Government of Norway	2,224,546
Government of Portugal	96,300
Government of Spain	416,337
Government of Sweden	638,607
Government of Turkey	200,000
Fuji Optical Co Limited	146,622
Hennes & Mauritz, Austria	74,973
Lutheran World Relief	2,391,160
Miscellaneous donors Germany	14,950
United Arab Emirates Red Crescent Society	32,475
TOTAL	10,578,002

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 General Assembly and Economic and Social Council (ECOSOC) resolutions, as well as Executive Committee conclusions and decisions, 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.

The High Commissioner reports annually to the General Assembly through ECOSOC. An 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 inter-sessional meetings of a Standing Committee of the Whole. In 2006 the Executive Committee consisted of 70 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 UNHCR Voluntary Funds accounts 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 fiftieth session of the Executive Committee), hereafter referred to as the Financial Rules. The financial statements and schedules also conform to the common accounting standards for the United Nations system, as noted by the General Assembly in its resolution 48/216C (A/48/530 of 29 October 1993) and as subsequently revised.

The financial year for the Voluntary Funds administered by the High Commissioner for Refugees covers the period 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

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 requirements that are approved annually by the Executive Committee for programmed activities for individual country/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), Art. 20).

(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 towards the supplementary programme budget are transferred to the annual programme fund to cover administrative costs in support of the supplementary programmes.

(v) The *Junior Professional Officers Fund* covers financial activities exclusively allocated for the recruitment, training and development of young professionals sponsored by various governments.

(vi) The *Medical Insurance Plan* was established by the General Assembly at its 41st 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 the Field locally recruited General Service staff members and National Professional Officers. All other staff members are covered by the United Nations Office at Geneva (UNOG) insurance scheme, the United Nations Staff Mutual Insurance Society (UNSMIS), 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 of 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 recognised 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, are recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extra-budgetary. 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. Extra-budgetary in-kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line with the mandate of the Organization. Extra budgetary 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 recording of investment income, which 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 resulting from differences between prevailing market rates and the United Nations operational rate of exchange, 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 and losses are accounted for under 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

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

(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 14 "Other assets").

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

(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, 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 receivables for which no reasonable expectation of recovery exists. Provisions are expensed as charges to prior years' expenditure.

(o) Non-expendable property

The definition of non-expendable property is 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's 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.

Note 3: United Nations Regular Budget

2006 Regular Budget income amounted to \$30,720,504 composed of remittances received during 2006 of \$30,681,300, together with a balance due from the 2005 allocation of \$39,204. 2006 expenditure amounted to \$31,458,354 of which \$27,862,244 covered staff costs, including the posts of the High Commissioner and the Deputy High Commissioner, and \$3,596,110 covered other management and administration costs.

Note 4: Transfers between programmes and funds

(a) In line with note 2 (d) (iv), an amount of \$14,244,308 was transferred from the Supplementary Programmes Fund to the Annual Programme Fund. This amount corresponded to seven per cent of all contributions towards the Supplementary Programmes budget, to cover administrative costs incurred in the Annual Programme in support of the Supplementary Programmes during 2006. In addition, a net amount of \$2,689,491 was transferred from Supplementary Programmes activities subsequently mainstreamed into Annual Programme.

(b) An amount of \$5,912,738 was transferred from Supplementary Programme into Annual Programme of which \$5,151,533 corresponded to 2005 Tsunami contributions.

(c) In line with Financial Rules 6.3 and 6.4 (ii), an amount of \$12,245,847 was repaid from Annual Programme to Working Capital Guarantee Fund in 2006.

(d) An amount of \$1 million was transferred from the Junior Professional Officers Fund to the Annual Programme Fund, in respect of support costs incurred by UNHCR in the management of the Junior Professional Officers Fund.

Note 5: Breakdown of expenditure

The following table shows the total UNHCR expenditure in 2006, broken down between funds and category.

UNHCR expenditure in 2006
(in thousands of United States dollars)

Fund	Programme (a)	Programme Support (b)	Management & Administration (c)	Total
Annual Programme	570,280	246,032	47,117	863,429
UN Regular Budget	0	0	31,458	31,458
Supplementary Programmes	180,194	15,808	0	196,003
Sub-total	750,474	261,840	78,575	1,090,890
Junior Professional Officers (d)				9,837
Medical Insurance Plan (e)				2,423
Working Capital and Guarantee Fund				1,134
Total Expenditure				1,104,284

(a) 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. Implementing partners are required to report on their disbursements against instalments received from UNHCR in accordance with the terms and conditions of IP agreements. In 2006, UNHCR disbursed a total of \$315,315,721 as instalments to implementing partners, of which \$204,883,426 have been reported as expended as at 31 December 2006, leaving a balance of \$110,432,295 for which implementing partners will submit reports in 2007. In addition, \$10,020,010 of instalments were included in end-of-year commitments as these were not paid as of 31 December 2006. Of the 2006 expenditures reported by implementing partners against UNHCR instalments, an amount of \$108,636,550 corresponded 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) The following table shows the expenditure, by region under the Junior Professional Officers Fund during 2006.

Junior Professional Officers Fund
(in thousands of United States dollars)

Region	
Africa	3,659
CASWANAME	918
Asia and the Pacific	1,127
Europe	1,135
The Americas	448
Global Programmes	246
Headquarters	2,304
Total Expenditure	9,837

(e) In 2006, the Medical Insurance Plan received a total income of \$4,649,763 from staff premiums and proportional contributions from UNHCR and \$1,039,884 in interest earned. Under this Plan, UNHCR paid out to its subscribers, in respect of their claims, an amount of \$2,423,343.

Note 6: Provision for accounts receivable

Accounts receivable are presented in Statement II, net of a provision of \$6,944,547 for doubtful accounts receivable, comprising:

(in thousands of United States dollars)

	Provisions at 31/12/2005	Reduction	Reclassify	New Provisions	Provisions at 31/12/2006
Implementing Partners	1,681	0	(14)	0	1,667
VAT	2,725	(5)	14	2,072	4,806
Bank balances	217	0	0	0	217
Staff	119	0	0	136	255
Total	4,742	(5)	0	2,208	6,945

Note 7: Write-offs during 2006

During 2006, UNHCR had to write off liquid assets totalling \$275,989 in respect of unrecoverable amounts due from operational partners and cash losses that occurred in various field locations. Further amounts at Current Value of \$755,004 were written off during 2006 in respect of non-expendable property and inventory assets which had already been expensed.

Note 8: Ex gratia payments

In 2006, UNHCR made ex gratia payments amounting to \$32,761 in accordance with Financial Rule 10.5.

Note 9: 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. The following table shows the breakdown between current and deposit accounts as at 31 December for the years 2002 to 2006.

(a) Current and deposit accounts as at 31 December 2006

(in thousands of United States dollars)

	2002	2003	2004	2005	2006
Cash Deposit on 31 December:					
- Cash and Current Accounts	29,425	65,825	69,047	41,715	20,047
- 48 Hours Account	2,989	1,124	0	0	0
- Deposit Accounts	106,315	124,823	78,129	91,620	205,239
	138,729	191,772	147,176	133,335	225,286
Average in hand during year:					
- In Current Accounts	88,007	106,503	84,666	78,895	136,019
- Invested (Call & Time Deposits, Securities)	63,686	62,025	48,797	42,335	46,270
	151,693	168,528	133,463	121,230	182,289
Interest earned:					
- On Current Accounts	1,399	1,004	968	1,565	3,194
- On Invested Funds	2,006	1,508	849	1,121	2,038
	3,405	2,512	1,817	2,686	5,232
Average rate of interest earned:					
- On Funds in Hand and Bank	2.24%	1.49%	1.14%	1.98%	2.35%
- On Invested Funds	3.15%	2.43%	1.74%	2.65%	4.40%

(b) Cash and term deposits as at 31 December 2006

(in thousands of United States dollars)

Banks	Period	Rate % p.a.	Maturity	Currency	USD 000s	Accrued Interest
Citicorp Banking Corp, Jersey	14 Days	5.32%	5 Jan 2007	USD	30,000	44
Citicorp Banking Corp, Jersey	14 Days	5.32%	12 Jan 2007	USD	30,000	13
Lloyds TSB Bank Plc, London	14 Days	5.25%	5 Jan 2007	USD	30,000	44
UBS AG, Zurich	14 Days	5.25%	12 Jan 2007	USD	20,000	9
Total					110,000	110

The following table shows details of the United States dollar equivalent of non-convertible currencies held at 31 December 2006.

(c) Non-convertible currencies held at 31 December 2006

(in thousands of United States dollars equivalent)

Country	Currency	
Afghanistan	Afghanis	10
Albania	Leks	3
Angola	Kwanza	133
Azerbaijan	Azerbaijani Manat	8
Bosnia and Herzegovina	Convertible Mark	547
Burundi	Francs	455
Colombia	Pesos	193
Eritrea	Nafka	68
Ethiopia	Birr	26
Iraq	Dinars	1
Myanmar	Kyats	2
Nigeria	Naira	339
Sudan	Dinar	334
Syrian Arab Republic	Pounds	57
Turkmenistan	Manat	10
Total		2,186

Note 10: 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 2006 and Schedule 2 for prior years. The ageing of contributions receivable is as follows:

(in thousands of United States dollars)

	2006	2005
Current Year	48,984	62,014
2005	11,080	17,152
2004	2,740	249
2003	7	1,503
2002	941	1,085
Total	63,753	82,002

Unrealized gains as at 31 December 2006 amounted to \$2,809,425 (in 2005, unrealized losses were \$2,160,577).

Note 11: Voluntary contributions pledged for 2007 Annual Programme Budget

During the annual pledging conference in December 2006, governmental donors of UNHCR pledged \$393,811,600 towards the 2007 Annual Programme Budget. Consistent with prudent accounting principles, these pledges will be recognized as income in 2007 and have not been accounted for in the 2006 financial statements as deferred income.

Note 12: Due from United Nations and other agencies

The amounts due from United Nations and other agencies in Statement II are as follows:

(in thousands of United States dollars)

United Nations Development Programme (a)	436
Japan International Cooperation Agency	229
Office of the United Nations Security Coordinator	172
United Nations Headquarters	133
Office for the Coordination of Humanitarian Affairs	76
World Health Organization	30
United Nations Department of Safety and Security	24
International Labour Organization	13
World Food Programme	12
Others	13
Total	1,139

(a) This amount includes transactions under review by UNDP at closure of UNHCR accounts.

Note 13: Other receivables

The amounts in Statement II under other receivables represent payroll and staff-related entitlements and other elements pending settlement or recovery as follows:

(in thousands of United States dollars)

Education grant advances	9,396
Salary advances	6,304
Value added tax refundable	2,454
Rental advances	1,309
Field operational advances	1,226
Travel advances	907
InterFund Receivable (a)	775
Deposits with suppliers and others	496
Bank provision	(217)
Total	22,652

(a) The InterFund Payable amount corresponds to an outstanding contribution receivable under the United Nations Regular Budget

(b) The total loans to UNHCR refundable as at 31 December 2006 amount to \$192,296 in respect of loans made to, or on behalf of, refugees and still refundable to UNHCR at 31 December 2006. During 2006, repayments of \$373,042 were received net of agencies' collection fees and charges. These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in UNHCR accounts.

Note 14: Other assets

The balance in Statement II of \$13,122,085 under other assets includes charges incurred against future years.

Note 15: Non-expendable property

As at 31 December 2006, the acquisition value of non-expendable property recorded was \$363,821,749 and the depreciated value was \$95,833,733.

As at 31 December 2005, the acquisition value of non-expendable property was \$372,347,983 and the depreciated value was \$101,389,185.

Note 16: Accounts payable

The amount in Statement II under accounts payable represents liabilities to suppliers and other elements pending settlement, as follows:

(in thousands of United States dollars)

Commercial Suppliers	7,369
Payroll and other staff related entitlements	5,702
Assorted payables and suspense accounts	2,938
InterFund Payable for Regular Budget (a)	775
United Nations Headquarters	55
United Nations Office at Geneva	21
Total	16,860

(d) The InterFund Payable amount corresponds to an outstanding contribution receivable under the United Nations Regular Budget

Note 17: 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 of 31 December 2006 is as follows:

	Present value of future benefits	Accrued liability
Gross liability	480,304,000	344,407,000
Offset from retiree contributions	113,557,000	79,729,000
Net liability	366,747,000	264,678,000

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 based on 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 limit of 60 days. The organization's total liability for such unpaid accrued leave compensation is estimated to be \$31.7 million.

(c) Termination benefits

In line with the Staff Regulations and the Staff Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon their termination from the organization based on the number of years of service. The organization's total liability at 31 December 2006 for such unpaid repatriation and relocation entitlements is estimated to be \$150.4 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 participating member organization in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a fully funded defined benefit plan. The financial obligation of the organization to UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly, together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations 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 this report, the United Nations General Assembly has not invoked this provision. The result of the actuarial valuation as of 31 December 2005 was an actuarial surplus of 1.29 per cent of pensionable remuneration.

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