



General Assembly

Official Records

Sixty-fifth Session

Supplement No. 5A (A/65/5/Add.1)

8 November 2010

English only

Financial report and audited financial statements for the biennium ended 31 December 2009 and Report of the Board of Auditors

United Nations Development Programme

Corrigendum

1. Statement II, section II.1

Replace the table with the following:



**United Nations Development Programme
Biennium 2008-2009**

Statement II. Assets, liabilities, reserves and fund balances as at 31 December 2009

II.1. Regular resources activities

(Thousands of United States dollars)

		Core activities		Special Measures Fund for Least Developed Countries		Elimination (note 2 (j))		Total regular resources activities	
		2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
		Assets							
Cash	note 7	25 929	(5 155)	—	—	—	—	25 929	(5 155)
Cash and investments — funds held in trust	note 8	1 324 804	1 124 698	—	—	—	—	1 324 804	1 124 698
Government letters of credit		—	—	—	—	—	—	—	—
Investments held for									
Operational reserves	note 2 (h)	222 000	192 000	—	—	—	—	222 000	192 000
Regular resources		602 527	668 494	—	—	—	—	602 527	668 494
Reserve for after-service health insurance		373 276	267 937	—	—	—	—	373 276	267 937
Cost-sharing		2 500 257	2 000 461	—	—	—	—	2 500 257	2 000 461
Government cash counterpart contributions		16 591	15 630	—	—	—	—	16 591	15 630
Funds administered by UNDP and trust funds established by UNDP		798 946	1 031 703	—	—	—	—	798 946	1 031 703
Reimbursable services and miscellaneous activities		950 499	683 135	—	—	—	—	950 499	683 135
Medical insurance plan		45 073	36 099	—	—	—	—	45 073	36 099
Subtotal — investments		5 509 169	4 895 459	—	—	—	—	5 509 169	4 895 459
Total cash, letters of credit, promissory notes and investments		6 859 902	6 015 002	—	—	—	—	6 859 902	6 015 002
Advances									
Operating funds provided to Governments		14 263	14 958	—	—	—	—	14 263	14 958
Operating funds provided to executing agents		8 006	14 669	—	—	—	—	8 006	14 669
Accounts receivable and deferred charges									
Due from core activities		—	—	906	1 055	(906)	(1 055)	—	—
Due from RFA		1 144	2 527	—	—	—	—	1 144	2 527
Due from UNV		0	43	—	—	—	—	0	43

	<i>Core activities</i>		<i>Special Measures Fund for Least Developed Countries</i>		<i>Elimination (note 2 (j))</i>		<i>Total regular resources activities</i>	
	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
Due from trust funds established by UNDP	92 043	67 962	—	—	—	—	92 043	67 962
Due from funds administered by UNDP	25 457	15 317	—	—	—	—	25 457	15 317
Due from UNOPS	—	—	—	—	—	—	—	—
Due from UNFPA	—	57 936	—	—	—	—	—	57 936
Due from United Nations — current account	—	12 516	—	—	—	—	—	12 516
Other accounts receivable and deferred charges	note 11 (a) 29 014	30 252	3	—	—	—	29 017	30 252
Accrued interest	34 360	46 288	—	—	—	—	34 360	46 288
Special capitalized asset	note 13 1 570	1 570	—	—	—	—	1 570	1 570
Total assets	7 065 759	6 279 040	909	1 055	(906)	(1 055)	7 065 762	6 279 040
Overview BS								
Liabilities								
Operating funds payable to Governments	—	—	—	—	—	—	—	—
Operating funds payable to executing agents	2 267	1 748	—	—	—	—	2 267	1 748
Unliquidated obligations	note 17 53 313	51 111	—	122	—	—	53 313	51 233
Accounts payable	note 11 (b) 127 185	123 005	32	90	—	—	127 217	123 095
Due to “other resources” and “funds administered by UNDP”								
Cost-sharing	2 500 257	2 000 461	—	—	—	—	2 500 257	2 000 461
Government cash counterpart contributions	16 591	15 630	—	—	—	—	16 591	15 630
Trust funds established by UNDP	911 636	1 111 788	—	—	—	—	911 636	1 111 788
Funds administered by UNDP	4 810	3 194	—	—	—	—	4 810	3 194
UNV	1 920	—	—	—	—	—	1 920	—
Junior Professional Officers Programme	38 632	23 147	—	—	—	—	38 632	23 147
Reimbursable services and miscellaneous activities	909 960	659 988	—	—	—	—	909 960	659 988
Subtotal — due to other resources and funds administered by UNDP	4 383 806	3 814 208	—	—	—	—	4 383 806	3 814 208
Due to Special Measures Fund	906	1 055	—	—	(906)	(1 055)	—	—
Due to United Nations current account	502	—	—	—	—	—	502	—
Due to UNOPS	157 100	145 148	—	—	—	—	157 100	145 148

		<i>Core activities</i>		<i>Special Measures Fund for Least Developed Countries</i>		<i>Elimination (note 2 (j))</i>		<i>Total regular resources activities</i>	
		<i>2008-2009</i>	<i>2006-2007</i>	<i>2008-2009</i>	<i>2006-2007</i>	<i>2008-2009</i>	<i>2006-2007</i>	<i>2008-2009</i>	<i>2006-2007</i>
Due to UNFPA		5 900	—	—	—	—	—	5 900	—
Deferred liability — funds held in trust	note 11 (d)	1 383 254	1 280 044	—	—	—	—	1 383 254	1 280 044
Deferred income		504	24 747	—	—	—	—	504	24 747
Reserves for special initiatives	note 14	641	302	—	—	—	—	641	302
Reserve for after-service health insurance		373 276	267 936	—	—	—	—	373 276	267 936
Total liabilities		6 488 654	5 709 304	32	212	(906)	(1 055)	6 487 780	5 708 461
Reserves and fund balances									
Operational reserve	note 2 (h)	222 000	192 000	—	—	—	—	222 000	192 000
Special capital resources		1 570	1 570	—	—	—	—	1 570	1 570
Unexpended resources	note 15 (a)	353 535	376 166	877	843	—	—	354 412	377 009
Total unexpended resources and special capital resources		355 105	377 736	877	843	—	—	355 982	378 579
Total reserves and fund balances		577 105	569 736	877	843	—	—	577 982	570 579
Total liabilities and reserves and fund balances		7 065 759	6 279 040	909	1 055	(906)	(1 055)	7 065 762	6 279 040
Overview BS									

2. Annex IV
Notes to the financial statements

After note 8 (d), the heading “Government letters of credit” *should read*

Note 9
Government letters of credit
