



General Assembly

Distr.
GENERAL

A/AC.96/990
17 september 2004

Original: ENGLISH

EXECUTIVE COMMITTEE OF THE
HIGH COMMISSIONER'S PROGRAMME

Fifty-fifth session

VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS
HIGH COMMISSIONER FOR REFUGEES

Accounts for the year 2003

(submitted by the High Commissioner)

Contents

<i>Chapter</i>		<i>Page</i>
	Letters of transmittal	3
I	Audit opinion	6
II	Statement of the High Commissioner's responsibilities and approval of the financial statements.....	7
III	Financial statements for the biennium ended 31 December 2003.....	8
	Statement I. Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2003.....	9
	Statement II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2003	10
	Statement III. Statement of cash flows for the year ended 31 December 2003.....	11
	Schedule 1. Contributions — all funds — as at 31 December 2003	12
	Schedule 2. Status of prior years' outstanding contributions as at 31 December 2003.....	27
	Schedule 3. Schedule of appropriations under the annual programme budget for the year ended 31 December 2003.....	28
	Schedule 4. Schedule of funds available — Supplementary Programme for the year ended 31 December 2003	37
	Schedule 5. Status of prior years' projects — obligations liquidated/outstanding as at 31 December 2003	43
	Annex to statement I. Statement of income and expenditure by fund/EXCOM Region/Global Appeal Region/Country for the period ended 31 December 2003.....	51
	Annex to statement II. Statement of assets, liabilities, reserves and fund balances by fund/EXCOM Region/Global Appeal Region/Country as at 31 December 2003	60
	Appendix 2003 extra budgetary in kind donations to UNHCR	76
	Statement of objectives and activities of the Office of the United Nations High Commissioner for Refugees.....	101
	Notes to the financial statements.....	102

Letters of transmittal

11 May 2004

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 2003, certified as correct and approved in accordance with article 11.4 of these Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2003:

1. We are responsible for preparing financial statements that properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions by the organization that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.
2. The financial statements were prepared in accordance with:
 - (a) The United Nations system accounting standards;
 - (b) The Financial Regulations of the United Nations;
 - (c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;
 - (d) The accounting policies of the organization, as summarized in note 2 to the financial statements, and these accounting policies have been applied on a basis consistent with the preceding financial periods.
3. The non-expendable property disclosed in note 11 to the financial statements was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2003, as disclosed in the note, was fairly stated.
4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

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

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 amounts receivable at 31 December 2003 to be collected.
6. All known accounts payable have been included in the accounts.
7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.
8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.
9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:
 - (a) Charges or credits relating to prior years;
 - (b) Any changes in the basis of accounting.
10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.
11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.
12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.
13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.
14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

(Signed) Saburo **Takizawa**
Controller and Director

Division of Financial and Supply Management

(Signed) Ruud **Lubbers**
United Nations High Commissioner for Refugees

9 July 2004

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 2003, which were submitted by the High Commissioner. These statements have been examined by the Board of Auditors.

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

(Signed) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa
and Chairman
United Nations Board of Auditors

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

Chapter I

Audit opinion

We have audited the accompanying financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees, comprising statements numbered I to III, schedules numbered 1 to 5, and the supporting notes for the year ended 31 December 2003. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2003 and the results of operations and cash flows for the period then ended in accordance with the United Nations High Commissioner for Refugees stated accounting policies set out in note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Furthermore, in our opinion, the transactions of the High Commissioner for Refugees Fund that have come to our notice or which we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and legislative authority.

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

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

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

(Signed) François **Logerot**
First President of the Court of Accounts of France

9 July 2004

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

Chapter II

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 fulfil 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 financial statements, comprising statements I to III, schedules 1 to 5, annexes I and II, an 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 the opinion of management, the accompanying financial statements present fairly the financial position of the Office as of 31 December 2003, 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

Approved:

(Signed) Ruud **Lubbers**
United Nations High Commissioner for Refugees

Certified:

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

Geneva
11 May 2004

Chapter III
Financial statements for the biennium ended
31 December 2003

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31/12/2003
(in thousands of United States Dollars)

STATEMENT I

	Schedule or Note Reference	Working Capital and Guarantee Fund Note 4	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers Note 2 (d)	Medical Insurance Plan Note 2 (d)	2003	2002
			General	Trust	General	Trust				
INCOME:										
Voluntary Contributions	Note 2(f), Sch 1	-	651 959	677	267 449	730	8 050	-	928 865	815 824
Other/Miscellaneous income		-	-	-	-	-	-	-	-	-
Interest income	Note 2 (g)	2 296	-	-	-	-	-	217	2 513	3 405
Currency exchange adjustments	Note 2 (h)	-	39 882	-	1 617	-	-	-	41 499	32 212
Other/Miscellaneous	Note 2 (i)	115	4 992	14	-	-	-	3 286	8 407	6 765
TOTAL INCOME		2 411	696 833	691	269 066	730	8 050	3 503	981 284	858 206
EXPENDITURE:										
Expenditure	Note 2(j), 6	1 008	713 484	1 307	232 228	370	7 376	1 634	957 407	908 403
TOTAL EXPENDITURE		1 008	713 484	1 307	232 228	370	7 376	1 634	957 407	908 403
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 403	-16 651	-616	36 838	360	674	1 869	23 877	-50 197
Adjustments to prior years' contributions		-	(2 029)	-	(42)	-	(13)	-	(2 084)	(1 858)
Adjustments to prior years' expenditure		-	9 317	24	1 890	168	-	-	11 399	9 885
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 403	-9 363	-592	38 686	528	661	1 869	33 192	-42 170
Cancellations of prior years' obligations	Sched 5	-	11 196	154	6 428	-	186	-	17 964	13 155
Transfer Supplementary Programme to Annual Programme	Note 2 (d) Note 4 (a)	-	-	-	-	-	-	-	-	-
Transfers to/from other funds	Note 2 (b), 4 (b)	(1 403)	(8 654)	509	(24 082)	(509)	-	-	-	-
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		-	-	-	-	-	-	-	-	-
		50 000	30 845	293	18 029	345	6 377	13 960	119 849	148 864
RESERVES AND FUND BALANCES, END OF YEAR		50 000	48 106	364	49 118	364	7 224	15 829	171 005	119 849

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31/12/2003
(in thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers <i>Note 2 (d)</i>	Medical Insurance Plan <i>Note 2 (d)</i>	2003	2002
			General	Trust	General	Trust				
ASSETS:										
Cash and term deposits	<i>Note 8</i>	49 943	62 127	405	56 673	364	6 430	15 829	191 771	138 729
Accounts receivable		-	-	-	-	-	-	-	-	-
Voluntary contributions receivable	<i>Sched 1,2, Note 9</i>	-	45 432	-	26 481	-	1 000	-	72 913	66 524
Due from United Nations agencies	<i>Note 10</i>	-	722	-	-	-	-	-	722	2 274
Due from implementing agencies, net	<i>Note 2 n, Note 6</i>	-	1 285	-	121	-	-	-	1 406	294
Other receivables	<i>Note 11</i>	57	19 211	-	-	-	-	-	19 268	16 985
Other assets		-	5 331	-	-	-	-	-	5 331	971
TOTAL ASSETS		50 000	134 108	405	83 275	364	7 430	15 829	291 411	225 777
LIABILITIES:										
Contributions received in advance		-	21 316	-	-	-	-	-	21 316	7 921
Unliquidated obligations	<i>Sched 3,4,5</i>	-	50 919	41	34 157	-	206	-	85 323	78 531
Accounts payable	<i>Note 14</i>	-	13 767	-	-	-	-	-	13 767	19 476
TOTAL LIABILITIES		0	86 002	41	34 157	0	206	0	120 406	105 928
RESERVES AND FUND BALANCES		50 000	48 106	364	49 118	364	7 224	15 829	171 005	119 849
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		50 000	134 108	405	83 275	364	7 430	15 829	291 411	225 777

STATEMENT OF CASH FLOWS
for the year ended 31/12/2003
(in thousands of United States Dollars)

STATEMENT III

	Working Capital and Guarantee Fund	Annual Programme		Supplementary Programmes Fund		Junior Professional Officers	Medical Insurance Plan	TOTAL	
		General	Trust	General	Trust			2003	2002
<u>Cash Flows from Operating Activities</u>									
Net excess (shortfall) of income over expenditure (Statement 1)	1 403	(9 363)	(592)	38 686	528	674	1 869	33 205	(42 169 813)
(Increase) decrease in contribution receivable	-	428	-	(7 452)	-	621	-	(6 403)	32 120 200
(Increase) decrease in other accounts receivable	(57)	(3 989)	-	(120)	-	-	-	(4 166)	(2 398 706)
(Increase) decrease in other assets	-	(4 360)	-	-	-	-	-	(4 360)	135 471
Increase (decrease) in contributions received in advance	-	13 395	-	-	-	-	-	13 395	(15 335 602)
Increase (decrease) in unliquidated obligations	-	1 856	(220)	5 128	-	(2)	-	6 762	4 239 007
Increase (decrease) in accounts payable	-	(3 383)	-	-	-	-	-	(3 383)	8 495 358
Less: interest income	(2 296)	-	-	-	-	-	(217)	(2 513)	(3 405 285)
Currency Exchange Adjustment	-	(39 882)	-	(1 616)	-	-	-	(41 498)	(32 211 591)
NET CASH FROM OPERATING ACTIVITIES	(950)	(45 298)	(812)	34 626	528	1 293	1 652	(8 961)	(50 530 960)
<u>Cash flows from investing and financing Activities</u>									
Interest income	2 296	-	-	-	-	-	217	2 513	3 405 285
Currency exchange adjustments	-	39 882	-	1 616	-	-	-	41 498	32 211 591
NET CASH FROM INVESTING AND FINANCING	2 296	39 882	-	1 616	-	-	217	44 011	35 616 876
<u>Cash Flows from Other Sources</u>									
Cancellation of prior years obligations	-	11 196	154	6 428	-	186	-	17 964	13 154 799
Transfer to/(from) other funds	(1 403)	15 427	509	(14 025)	(509)	-	-	(1)	-
NET CASH FROM OTHER SOURCES	(1 403)	26 623	663	(7 597)	(509)	186	-	17 963	13 154 799
Net increase(decrease) in cash and term deposits	(57)	21 207	(149)	28 675	19	1 479	1 869	53 043	(1 759 284)
CASH AND TERM DEPOSITS AT BEGINNING OF YEAR	50 000	40 921	554	27 998	345	4 951	13 960	138 729	140 488 021
CASH AND TERM DEPOSITS AT END OF YEAR	49 943	62 128	405	56 673	364	6 430	15 829	191 772	138 728 736

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ALGERIA	-	50 000		50 000
AUSTRALIA	-	7 518 525		7 518 525
AUSTRIA	39 459	305 308		344 767
BELGIUM	3 348 853	3 493 534		6 842 387
BAHAMAS	-	3 000		3 000
CANADA	-	14 532 956		14 532 956
CHINA	-	250 000		250 000
CHILE	-	5 000		5 000
COLOMBIA	-	22 523		22 523
COSTA RICA	-	15 488		15 488
CYPRUS	-	15 000		15 000
CZECH REPUBLIC	-	16 236		16 236
DENMARK	-	31 074 766		31 074 766
DJIBOUTI	-	3 000		3 000
ESTONIA	-	19 573		19 573
FINLAND	-	13 229 051		13 229 051
FRANCE	-	7 606 785		7 606 785
UNITED KINGDOM	5 178 979	25 737 805		30 916 784
GERMANY	28 504	18 100 509		18 129 013
GREECE	-	750 000		750 000
HUNGARY	-	40 000		40 000
ICELAND	-	60 000		60 000
INDIA	-	8 421		8 421
IRELAND	50 378	7 846 701		7 897 079
ISRAEL	-	50 000		50 000
ITALY	938 967	11 859 648		12 798 615
JAPAN	-	64 089 655		64 089 655
REPUBLIC OF KOREA	-	1 100 000		1 100 000
LIECHTENSTEIN	-	35 971		35 971
LITHUANIA	-	2 973		2 973
SRI LANKA	6 500	-		6 500
LATVIA	-	5 000		5 000
LUXEMBOURG	861 045	3 250 328		4 111 373
MONACO	-	20 000		20 000
MEXICO	100 000	-		100 000
MALAYSIA	-	20 000		20 000
MOROCCO	-	100 000		100 000
NETHERLANDS	-	46 623 403		46 623 403
NORWAY	275 862	43 265 207		43 541 069
NEW ZEALAND	-	1 003 320		1 003 320
PHILIPPINES	-	2 410		2 410
GOVERNMENT POLAND	-	40 000		40 000
PORTUGAL	-	56 999		56 999
GOVERNMENT QATAR	-	100 000		100 000
GOVERNMENT OF ROMANIA	-	7 000		7 000
SOUTH AFRICA	-	40 927		40 927
GOVERNMENT OF RUSSIAN FED.	-	2 000 000		2 000 000
SAUDI ARABIA	-	277 971		277 971
SINGAPORE	-	10 000		10 000
SPAIN	-	3 023 308		3 023 308
SLOVAK REPUBLIC	-	11 521		11 521
GOVT OF SLOVENIA	-	30 000		30 000
SWEDEN	-	42 287 344		42 287 344
SWITZERLAND	10 584	16 493 258		16 503 842
THAILAND	-	15 000		15 000
TUNISIA	-	5 000		5 000
TURKEY	-	150 000		150 000
UNITED STATES	5 058 180	208 315 000		213 373 180
HOLY SEE	-	20 000		20 000
Total Governmental	15 897 311	575 015 424	-	590 912 735

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Non-Governmental/Private				
ASS. FRANCAISE DE SOUTIEN, FRANCE	-	653 997		653 997
AUSTRALIA FOR UNHCR	-	405 023		405 023
BREESAAP B.V., NETHERLANDS	-	300 000		300 000
LA COOPERATION, SUISSE	-	13 938		13 938
DEUTSCHE STIFTUNG	-	973 117		973 117
DUTCH POST. LOT, NET	-	1 076 426		1 076 426
ESPANA CON ACNUR, SPAIN	-	1 738 617		1 738 617
FLORINDON FOUND., SWI	-	234 742		234 742
GIORGIA ARMANI, ITA	356 295	-		356 295
JAPAN ASS. FOR UNHCR, JPN	-	978 089		978 089
MS. A. JOLIE, USA	-	25 000		25 000
MISCELLANEOUS	-	3 165 857		3 165 857
MCDONALDS, GREECE	-	57 822		57 822
PRINCE AL WALID, SAUD	-	10 666		10 666
STICHTING VLUCHTELING, NETHERLANDS	-	685 714		685 714
SHINNYOEN, JAPAN	-	109 244		109 244
STATOIL, NOR	-	186 986		186 986
USA FOR UNHCR	-	311 443		311 443
UK FOR UNHCR, GBR	-	281 080		281 080
Total Non-Governmental/Private	356 295	11 207 761	-	11 564 056
Inter-Governmental				
EUROPEAN COMMISSION	15 233 599	34 198 956		49 432 555
WORLD FOOD PROGRAMME		50 000		50 000
Total Inter-Governmental	15 233 599	34 248 956	-	49 482 555
Total Annual Programme Budget	31 487 205	620 472 141	-	651 959 346

REVALUATION

5 985 107

5 985 107

(1) The revalued Total Outstanding Pledges under the Annual Programme Budget is

39 447 691,00

-

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Annual Programme Budget - Trust Funds	CASH		KIND (1)	Total
	Outstanding Pledges	Paid		
Non-Governmental/Private				
JAPAN		499 690		499 690
Total Non-Governmental/Private	0	499 690	0	499 690
Reval				
UNF/UNFIP - TED TURNER		177 737		177 737
Total Non-Governmental/Private	0	177 737	0	177 737
Total Annual Programme Budget - Trust Funds	0	677 427	0	677 427

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Junior Professional Officers	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
AUSTRIA	-	42 394		42 394
BELGIUM	-	412 020		412 020
DENMARK	-	753 094		753 094
FINLAND	-	437 933		437 933
FRANCE	-	713 709		713 709
GERMANY	-	414 850		414 850
ITALY	-	1 117 765		1 117 765
JAPAN	-	721 516		721 516
REPUBLIC OF KOREA	-	219 431		219 431
LIECHTENSTEIN	-	86 970		86 970
NETHERLANDS	-	397 000		397 000
NORWAY	-	952 957		952 957
PORTUGAL	-	93 001		93 001
SWEDEN	-	369 760		369 760
SWITZERLAND	-	318 010		318 010
UNITED STATES	1 000 000	-		1 000 000
Total Governmental	1 000 000	7 050 410	-	8 050 410
Total Junior Professional Officers	1 000 000	7 050 410	-	8 050 410

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor**Schedule 1 - Report 1**

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ANDORA	71 259			71 259
AUSTRALIA	-	2 949 495	-	2 949 495
AUSTRIA	109 423	223 448	-	332 871
BELGIUM	475 059	-	-	475 059
BOTSWANA	-	188 806	-	188 806
CANADA	-	10 115 811	-	10 115 811
CLIHE	-	10 000	-	10 000
CZECH REPUBLIC	-	68 185	-	68 185
DENMARK	-	7 244 132	-	7 244 132
FINLAND	-	1 076 426	-	1 076 426
FRANCE	2 350 206	1 177 855	-	3 528 061
UNITED KINGDOM	763 462	14 862 761	-	15 626 223
GERMANY	-	14 013 456	-	14 013 456
GREECE	-	838 213	-	838 213
IRELAND	-	1 456 176	-	1 456 176
ITALY	-	7 584 280	-	7 584 280
JAPAN	4 000 000	20 809 717	-	24 809 717
REPUBLIC OF KOREA	-	300 000	1 160 629	1 460 629
KUWAIT	-	2 006 308	-	2 006 308
LIECHTENSTEIN	-	37 037	-	37 037
NETHERLANDS	-	9 670 000	-	9 670 000
NORWAY	-	4 056 308	-	4 056 308
NEW ZEALAND	-	275 050	-	275 050
GOVERNMENT POLAND	-	10 000	-	10 000
PORTUGAL	-	50 000	-	50 000
SOUTH AFRICA	-	116 934	-	116 934
SPAIN	-	968 784	-	968 784
SWEDEN	658 762	10 073 055	-	10 731 817
SWITZERLAND	769 231	4 867 516	-	5 636 747
THAILAND	-	10 000	-	10 000
TURKEY	-	100 000	-	100 000
UNITED STATES	7 000 000	87 320 947	-	94 320 947
Total Governmental	16 197 402	202 480 700	1 160 629	219 838 731

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Non-Governmental/Private				
ASS. FRANCAISE DE SOUTIEN, FRANCE		7 147	-	7 147
AUSTRALIA FOR UNHCR		32 584	-	32 584
DEUTSCHE STIFTUNG		322 927	-	322 927
ESPANA CON ACNUR, SPAIN		2 747 495	-	2 747 495
GULF EVACUEES R.E.C		21 187	-	21 187
JTUC-RENGO, JAPAN		27 027	-	27 027
JAPAN ASS. FOR UNHCR, JPN		583 509	-	583 509
KUWAIT RED CRESCENT SOCIETY		375 000	66 705	441 705
MISCELLANEOUS		756 008	-	756 008
O.C.O., OMAN		366 902	-	366 902
PAVAROTTI & FRIENDS, ITA		2 336 932	-	2 336 932
PIIONEER GULF, DUBAI		10 000	-	10 000
ROTARY INTERNATIONAL, PAKISTAN		1 173	-	1 173
SOROPTIMIST INT.JPN		18 193	-	18 193
STICHTING VLUCTH.NET		115 207	-	115 207
STATOIL, NOR		88 472	-	88 472
USA FOR UNHCR		101 315	-	101 315
UK FOR UNHCR, GBR		22 439	-	22 439
WORLD CONF.REL.,USA		300 000	-	300 000
ZAKAT HOUSE, KUWAIT		29 995	-	29 995
Total Non-Governmental/Private	-	8 263 512	66 705	8 330 217
Inter-Governmental				
EUROPEAN COMMISSION	4 120 614	17 579 031		21 699 645
UN O.C.H.A.		1 887 028		1 887 028
UNOPS		15 693 440		15 693 440
Total Inter-Governmental	4 120 614	35 159 499	-	39 280 113
Total Supplementary Programme Budget	20 318 016	245 903 711	1 227 334	267 449 061
REVALUATION		2 245 914		

(1) The revalued Total Outstanding Pledges under the Supplementary Programme Budget is \$ 24,235,120.00

Contributions - all Funds
as at 31/12/2003
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Supplementary Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
JAPAN		729 740		729 740
Total Governmental	0	729 740	0	729 740
Total Supplementary Programme Budget - Trust Funds	0	729 740	0	729 740
GRAND TOTAL	52 805 221	874 833 429	1 227 334	928 865 984

GRAND TOTAL REVALUATION

8 231 021

8 231 021

Contributions – all Funds
As at 31/12/2003
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
AFRICA				
<u>West and Central Africa</u>				
BENIN		40 600		40 600
CAMEROON		100 000		100 000
GHANA	234 000	234 000		468 000
GUINEA	336 267	9 207 316		9 543 583
CÔTE D'IVOIRE	149 000	2 836 854		2 985 854
LIBERIA	118 765	5 671 952		5 790 717
NIGERIA		62 717		62 717
SIERRA LEONE	858 479	19 013 891		19 872 370
TOGO	-	41 700		41 700
WEST AFRICA		16 425		16 425
WEST AND CENTRAL AFRICA OVERALL		17 130 119		17 130 119
Total West and Central Africa	1 696 511	54 355 574	-	56 052 085
<u>East and Horn of Africa</u>				
DJIBOUTI	-	1 042 075		1 042 075
EAST & HORN OF AFRICA	-	19 645 365		19 645 365
ERITREA	107 411	11 298 786		11 406 197
ETHIOPIA	204 000	6 517 910		6 721 910
KENYA	379 500	9 228 071		9 607 571
SOMALIA	53 705	5 019 968		5 073 673
SUDAN	-	3 603 931		3 603 931
UGANDA	596 295	6 640 275		7 236 570
Total East and Horn of Africa	1 340 911	62 996 381	-	64 337 292
<u>The Great Lakes</u>				
BURUNDI	6 567 994	2 273 903		8 841 897
CENTRAL AFRICAN REPUBLIC	-	400 000		400 000
CHAD		20 615		20 615
GABON		500 000		500 000
COUNTRIES IN CENTRAL AFRICA		175 162		175 162
CONGO	593 824	1 575 471		2 169 295
DEMOCRATIC REPUBLIC OF THE CONGO	1 010 729	11 864 815		12 875 544
GREAT LAKES	-	18 499 125		18 499 125
RWANDA		2 532 569		2 532 569
UNITED REP. OF TANZANIA	4 390 167	20 229 535		24 619 702
Total The Great Lakes	12 562 714	58 071 195	-	70 633 909
<u>Southern Africa</u>				
ANGOLA		2 100 000		2 100 000
BOTSWANA		100 000		100 000
MALAWI	28 504			28 504
NAMIBIA		926 409		926 409
SOUTH AFRICA		105 600		105 600
SOUTHERN AFRICA	207 500	6 675 233		6 882 733
ZAMBIA	218 341	5 943 542		6 161 883
Total Southern Africa	454 345	15 850 784	-	16 305 129
<u>Other Africa</u>				
AFRICA OVERALL	2 478 247	54 127 186		56 605 433
Total Other Africa	2 478 247	54 127 186	-	56 605 433
Total AFRICA	18 532 728	245 401 120	-	263 933 848

**Contributions – all Funds
As at 31/12/2003
(in United States Dollars)**

Contributions by Programme		Schedule 1 - Report 2		
Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
EUROPE				
<u>Eastern Europe</u>				
ARMENIA	-	378 703		378 703
AZERBAIJAN	-	125 000		125 000
BELARUS	-	2 973		2 973
EASTERN EUROPE		5 454 226		5 454 226
GEORGIA	275 862	411 916		687 778
REPUBLIC OF MOLDOVA	57 136	302 482		359 618
RUSSIAN FEDERATION	291 994	6 854 470		7 146 464
UKRAINE	131 366	820 533		951 899
Total Eastern Europe	756 358	14 350 303	-	15 106 661
<u>Western Europe</u>				
AUSTRIA	39 459	47 824		87 283
BELGIUM		58 910		58 910
FRANCE		581 948		581 948
IRELAND	50 378	20 500		70 878
SPAIN		174 165		174 165
SWITZERLAND		168 066		168 066
WESTERN EUROPE OVERALL		1 500 000		1 500 000
Total Western Europe	89 837	2 551 413	-	2 641 250
<u>Central Europe and Baltic States</u>				
CENTRAL EUROPE AND BALTIC STATES		3 242 075		3 242 075
CZECH REPUBLIC		11 236		11 236
TURKEY	171 800	-		171 800
Total Central Europe and Baltic States	171 800	3 253 311	-	3 425 111
<u>South Eastern Europe</u>				
BOSNIA AND HERZEGOVINA	208 768	3 732 517		3 941 285
CROATIA		134 228		134 228
SOUTH EASTERN EUROPE		25 298 432		25 298 432
YUGOSLAVIA	645 856	9 213 955		9 859 811
Total South Eastern Europe	854 624	38 379 132	-	39 233 756
<u>Other Europe</u>				
EUROPE OVERALL		40 915		40 915
Total Other Europe	-	40 915	-	40 915
Total EUROPE	1 872 619	58 575 074	-	60 447 693
CASWANAME				
<u>North Africa</u>				
ALGERIA		2 239 981		2 239 981
NORTH AFRICA OVERALL	-	3 467 075		3 467 075
WESTERN SAHARA TERRITORY		268		268
Total North Africa	-	5 707 324	-	5 707 324
<u>Middle East</u>				
EGYPT	109 000	109 000		218 000
JORDAN	400 912	-		400 912
MIDDLE EAST OVERALL		7 222 550		7 222 550
SAUDI ARABIA		177 971		177 971
SYRIAN ARAB REPUBLIC	160 000	-		160 000
YEMEN		114 025		114 025
Total Middle East	669 912	7 623 546	-	8 293 458

Contributions – all Funds
As at 31/12/2003
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
South West Asia				
AFGHANISTAN	-	770 176		770 176
IRAN (ISLAMIC REPUBLIC OF)	445 368	3 340 146		3 785 514
OTHER COUNTRIES IN CASWANAME	-	100 000		100 000
PAKISTAN	847 609	4 833 831		5 681 440
SOUTH WEST ASIA OVERALL	-	17 024 133		17 024 133
Total South West Asia	1 292 977	26 068 286	-	27 361 263
Central Asia				
CENTRAL ASIA		2 798 226		2 798 226
TAJIKISTAN		650 805		650 805
Total Central Asia	-	3 449 031	-	3 449 031
Total CASWANAME	1 962 889	42 848 187	-	44 811 076
THE AMERICAS				
North America and the Caribbean				
NORTH AMERICA AND THE CARIBBEAN OVERALL	125 000	125 000		250 000
Total North America and the Caribbean	125 000	125 000	-	250 000
Central America				
CENTRAL AMERICA OVERALL	-	228 050		228 050
COSTA RICA	125 000	75 000		200 000
MEXICO	-	4 420		4 420
Total Central America	125 000	307 470	-	432 470
Northern South America				
COLOMBIA	68 246	4 774 940		4 843 186
ECUADOR	192 432	903 466		1 095 898
Total Northern South America	260 678	5 678 406	-	5 939 084
Southern South America				
SOUTH AMERICA		1 186 174		1 186 174
Total Southern South America	-	1 186 174	-	1 186 174
Other Americas				
AMERICA OVERALL		4 650 125		4 650 125
Total Other Americas	-	4 650 125	-	4 650 125
Total THE AMERICAS	510 678	11 947 175	-	12 457 853
ASIA AND THE PACIFIC				
South Asia				
INDIA	35 170	436 599		471 769
SRI LANKA	(300 000)	3 559 171		3 259 171
MYANMAR	(1 100 000)	3 413 857		2 313 857
NEPAL	205 714	1 380 253		1 585 967
SOUTH ASIA OVERALL		6 728 467		6 728 467
Total South Asia	(1 159 116)	15 518 347	-	14 359 231
East Asia and the Pacific				
EAST ASIA & PACIFIC	829 874	11 727 375		12 557 249
INDONESIA	68 296	722 341		790 637
MALAYSIA	35 600	-		35 600
THAILAND	491 873	2 882 010		3 373 883
Total East Asia and the Pacific	1 425 643	15 331 726	-	16 757 369
Other Asia				
ASIA OVERALL	570 126	2 087 553		2 657 679
Total Other Asia	570 126	2 087 553	-	2 657 679
Total ASIA AND THE PACIFIC	836 653	32 937 626	-	33 774 279

Contributions – all Funds
As at 31/12/2003
(in United States Dollars)

Contributions by Programme		Schedule 1 - Report 2		
Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE		4 045 809		4 045 809
TRAINING		326 718		326 718
GLOBAL OPERATIONS	1 626 879	28 486 390		30 113 269
Total Global Operations	1 626 879	32 858 917	-	34 485 796
Headquarters				
REG. BUREAU FOR AFRICA	-	252 673		252 673
DEP. OF INTERNATIONAL PROTECTION	104 000	168 000		272 000
DIVISION OF OPERATIONAL SUPPORT	62 000	-		62 000
EXECUTIVE DIRECTION & MANAGEMENT		262 261		262 261
HEADQUARTERS	25 500	18 410 616		18 436 116
Total Headquarters	191 500	19 093 550	-	19 285 050
Unearmarked				
UNRESTRICTED	5 953 259	168 070 241		174 023 500
Total Unearmarked	5 953 259	168 070 241	-	174 023 500
Operational Reserve				
OPERATIONAL RESERVE	-	8 740 251		8 740 251
Total Operational Reserve	-	8 740 251	-	8 740 251
Total OTHER	7 771 638	228 762 959	-	236 534 597
Total Annual Programme Budget	31 487 205	620 472 141	-	651 959 346

Contributions – all Funds
As at 31/12/2003
(in United States Dollars)

Contributions by Programme		Schedule 1 - Report 2		
Annual Programme Budget - Trust Funds	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	-1	
OTHER				
Global Operations				
GLOBAL OPERATIONS		499 690		499 690
Total Global Operations	0	499 690	0	499 690
Headquarters				
DIV. COMMUNICATION & INFORMATION		177 737		177 737
Total Headquarters	0	177 737	0	177 737
Total OTHER	0	677 427	0	677 427
Total Annual Programme Budget - Trust Funds	0	677 427	0	677 427

**Contributions – all Funds
As at 31/12/2003
(in United States Dollars)**

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
AFRICA				
West and Central Africa				
CENTRAL AFRICAN REPUBLIC	-	300 000	-	300 000
CHAD	896 292	7 016 884	-	7 913 176
COTE D'IVOIRE	71 259	595 325	-	666 584
LIBERIA	-	214 286	-	214 286
WEST AND CENTRAL AFRICA OVERALL	-	18 102 896	-	18 102 896
Total West and Central Africa	967 551	26 229 391	-	27 196 942
East and Horn of Africa				
ETHIOPIA	-	310 000	-	310 000
KENYA	-	1 182 299	-	1 182 299
UGANDA	-	540 000	-	540 000
Total East and Horn of Africa	-	2 032 299	-	2 032 299
The Great Lakes				
CONGO	-	185 000	-	185 000
DEMOCRATIC REP. OF THE CONGO	69 217	276 869	-	346 086
Total Great Lakes	69 217	461 869	-	531 086
Southern Africa				
ANGOLA	460 679	14 041 521	-	14 502 200
SOUTHERN AFRICA	-	10 317 105	-	10 317 105
ZAMBIA	113 345	566 583	-	679 928
Total Southern Africa	574 024	24 925 209	-	25 499 233
Other Africa				
AFRICA OVERALL	-	1 411 400	-	1 411 400
Total Other Africa	-	1 411 400	-	1 411 400
Total AFRICA	1 610 792	55 060 168	-	56 670 960
CASWANAME				
Middle East				
IRAQ	(2 000 000)	3 089 599	-	1 089 599
JORDAN	-	1 668 350	-	1 668 350
MIDDLE EAST OVERALL	7 000 000	65 579 567	1 160 629	73 740 196
SYRIAN ARAB REPUBLIC	-	370 370	-	370 370
Total Middle East	5 000 000	70 707 886	1 160 629	76 868 515
South West Asia				
AFGHANISTAN	8 600 985	52 156 588	66 705	60 824 278
IRAN (ISLAMIC REPUBLIC OF)	-	147 059	-	147 059
PAKISTAN	-	294 602	-	294 602
SOUTH WEST ASIA OVERALL	1 453 382	62 252 135	-	63 705 517
Total South West Asia	10 054 367	114 850 384	66 705	124 971 456
Total CASWANAME	15 054 367	185 558 270	1 227 334	201 839 971
ASIA AND THE PACIFIC				
South Asia				
SRI LANKA	3 652 857	5 029 805	-	8 682 662
Total South Asia	3 652 857	5 029 805	-	8 682 662
Total ASIA AND THE PACIFIC	3 652 857	5 029 805	-	8 682 662
OTHER				
Headquarters				
HEADQUARTERS	-	255 468	-	255 468
Total Headquarters	-	255 468	-	255 468
Unearmarked				
UNRESTRICTED	-	-	-	-
Total Headquarters	-	-	-	-
Total OTHER	-	255 468	-	255 468
Total Supplementary Programme Budget	20 318 016	245 903 711	1 227 334	267 449 061

Contributions – all Funds
As at 31/12/2003
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Junior Professional Officers	CASH		KIND -1	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS	804 378	5 111 199		5 915 577
Total Global Operations	804 378	5 111 199	0	5 915 577
Headquarters				
HEADQUARTERS	-101 683	1 939 211		1 837 528
Total Headquarters	-101 683	1 939 211	0	1 837 528
Unearmarked				
UNRESTRICTED	297 305	0		297 305
Total Unearmarked	297 305	0	0	297 305
Total OTHER	1 000 000	7 050 410	0	8 050 410
Total Junior Professional Officers	1 000 000	7 050 410	0	8 050 410

**Contributions – all Funds
As at 31/12/2003
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget - Trust Fund	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS		729 740		729 740
Total Global Operations	0	729 740	0	729 740
Total OTHER	0	729 740	0	729 740
Total Supplementary Programme Budget - Trust Fund	0	729 740	0	729 740
GRAND TOTAL	52 805 221	874 833 429	1 227 334	928 865 984
GRAND TOTAL *	44 574 200	874 833 429	1 227 334	920 634 963

**Status of Prior Years' Outstanding Contributions
as at 31/12/2003
(in United States Dollars)**

Schedule 2

Donor	Year	Cash
<u>Governmental</u>		
BENIN		
Annual Programme Budget	2000	2 500
Annual Programme	1999	1 500
		4 000
CHINA		
Annual Programme Budget	2001	250 000
		250 000
CHILE		
Annual Programme Budget	2002	20 000
		20 000
COLUMBIA		
Annual Programme Budget	2002	25 000
		25 000
GERMANY		
Annual Programme Budget	2002	4 694
		4 694
UNITED KINGDOM		
Humanitarian Assistance to former Yugoslavia	1999	130 000
		130 000
GHANA		
Annual Programme Budget	2000	5 000
Annual Programme Budget	2001	5 000
		10 000
HUNGARY		
Annual Programme Budget	2000	30 000
Annual Programme Budget	2001	35 000
		65 000
NETHERLANDS		
Supplementary Programme Budget	2002	98 522
		98 522
PORTUGAL		
Annual Programme	1999	25 000
		25 000
UNITED STATES		
Annual Programme Budget	2001	1 443 329
		1 443 329
YEMEN		
Annual Programme Budget	2000	2 160
Annual Programme Budget	2001	2 160
		4 320
Total Governmental		2 079 865
<u>Inter/Governmental</u>		
EUROPEAN COMMISSION		
Annual Programme Budget	2000	94 080
Annual Programme Budget	2001	1 637 142
Annual Programme	2002	4 229 764
Supplementary Programme Budget	2001	220 385
Supplementary Programme Budget	2002	3 598 197
		9 779 568
Total Inter/Governmental		9 779 568
<u>Non/Governmental/Private</u>		
Humanitarian Assistance to former Yugoslavia	1999	18 157
		18 157
Total Non/Governmental/Private		18 157
Grand Total (1)		11 877 590

(1) The revalued Total Prior Years' Outstanding Contributions is displayed in schedule 1, Statement II Voluntary contributions receivable refers.

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West Africa							
BENIN	845 515	197 271	1 042 786	889 886	41 354	931 240	111 546
CAMEROON	539 063	981 910	1 520 973	1 347 425	124 651	1 472 076	48 897
GAMBIA	704 908	13 525	718 433	543 922	126 999	670 921	47 512
GHANA	1 620 404	1 593 814	3 214 218	2 975 910	164 757	3 140 668	73 550
GUINEA BISSAU	42 900	(100)	42 800	14 196	28 583	42 779	21
GUINEA	23 371 111	2 758 106	26 129 217	23 784 496	1 868 325	25 652 820	476 397
COTE D'IVOIRE	8 930 023	1 227 014	10 157 037	9 578 014	568 640	10 146 654	10 383
LIBERIA	7 297 662	125 063	7 422 725	7 246 389	57 601	7 303 990	118 735
MALI	53 400	(1 650)	51 750	25 561	24 101	49 662	2 088
NIGERIA	1 079 478	108 013	1 187 491	1 111 411	47 500	1 158 911	28 580
SENEGAL	1 143 484	411 293	1 554 777	1 369 683	174 375	1 544 057	10 720
SIERRA LEONE	31 811 834	3 433 769	35 245 603	31 228 186	3 160 812	34 388 998	856 605
WEST AFRICA	2 140 600	87 009	2 227 609	1 985 970	123 817	2 109 787	117 822
West Africa Total	79 580 382	10 935 037	90 515 419	82 101 048	6 511 515	88 612 562	1 902 857
East and Horn of Africa							
DJIBOUTI	4 066 556	(34 860)	4 031 696	3 093 201	382 989	3 476 190	555 506
ERITREA	25 159 104	(8 329 937)	16 829 167	13 520 102	2 964 892	16 484 994	344 173
ETHIOPIA	19 149 457	(361 654)	18 787 803	16 634 196	1 225 259	17 859 454	928 349
KENYA (1)	30 530 839	785 798	31 316 637	28 624 388	2 034 086	30 658 474	658 163
SOMALIA	5 777 228	(37 840)	5 739 388	4 767 019	665 521	5 432 540	306 848
SUDAN	12 397 463	3 304 288	15 701 751	13 743 698	1 494 380	15 238 078	463 673
UGANDA	15 774 204	39 319	15 813 523	14 082 015	752 067	14 834 082	979 441
East and Horn of Africa Total	112 854 851	(4 634 886)	108 219 965	94 464 620	9 519 193	103 983 813	4 236 152

(1) This amount includes \$ 4,256,300 for the Regional Office in Nairobi

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/Deliveries	Unliquidated Obligations	Total	
Central Africa & The Great Lakes							
BURUNDI	6 691 466	3 181 561	9 873 027	8 838 006	856 803	9 694 809	178 218
CENTRAL AFRICAN REPUBLIC (1)	2 110 550	840 578	2 951 128	2 722 023	193 321	2 915 344	35 784
COUNTRIES IN CENTRAL AFRICA	8 220 000	(7 130)	8 212 870	7 998 769	181 225	8 179 994	32 876
CHAD						-	-
CONGO	7 440 393	(38 608)	7 401 785	6 243 807	336 443	6 580 250	821 535
DEMOCRATIC REPUBLIC OF THE CONGO	24 963 567	(1 948 090)	23 015 477	20 732 542	487 136	21 219 678	1 795 799
GABON (1)	3 160 571	747 032	3 907 603	3 347 874	370 059	3 717 933	189 670
RWANDA	8 036 195	(824 741)	7 211 454	6 384 357	319 721	6 704 078	507 376
UNITED REP. OF TANZANIA	27 104 950	1 678 021	28 782 971	24 626 524	2 740 953	27 367 477	1 415 494
Central Africa & The Great Lakes Total	87 727 692	3 628 623	91 356 315	80 893 901	5 485 660	86 379 562	4 976 753
Sub-total Great Lakes and Horn of Africa	200 582 543	(1 006 263)	199 576 280	175 358 521	15 004 854	190 363 375	9 212 905
Southern Africa							
ANGOLA	4 136 384	80 190	4 216 574	4 012 670	124 947	4 137 617	78 957
BOTSWANA	1 701 119	161 270	1 862 389	1 749 476	85 656	1 835 132	27 257
MALAWI	1 597 105	268 751	1 865 856	1 617 136	125 366	1 742 502	123 354
MOZAMBIQUE	1 785 728	210 595	1 996 323	1 881 059	30 453	1 911 511	84 812
NAMIBIA	4 850 446	302 467	5 152 913	4 999 935	41 690	5 041 625	111 288
SOUTH AFRICA	4 285 940	370 242	4 656 182	4 217 826	145 849	4 363 675	292 507
SOUTHERN AFRICA (2)	215 000	90 612	305 612	193 437	26 100	219 537	86 075
DIR OFF FOR SAF (PRETORIA)	573 000	(90 392)	482 608	271 674	67 084	338 758	143 850
SWAZILAND	173 600	71 853	245 453	195 291		195 291	50 162
ZAMBIA	16 515 947	(1 371 671)	15 144 276	13 236 858	609 044	13 845 902	1 298 374
ZIMBABWE	2 345 329	(490 131)	1 855 198	1 453 179	215 929	1 669 108	186 090
Southern Africa Total	38 179 598	(396 214)	37 783 384	33 828 542	1 472 116	35 300 657	2 482 727
Total AFRICA	318 342 523	9 532 560	327 875 083	291 288 111	22 988 484	314 276 594	13 598 489

(1) Central African Republic and Gabon have been moved from West Africa to Central Africa and The Great Lakes

(2) This amount corresponds to activities in Southern Africa region

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE							
Eastern Europe							
ARMENIA	1 822 792	(262 872)	1 559 920	1 520 505	29 888	1 550 394	9 526
AZERBAIJAN	3 076 099	(103 388)	2 972 711	2 926 329	27 490	2 953 819	18 892
BELARUS	958 696	(84 291)	874 405	830 441	20 832	851 273	23 132
OTHER COUNTRIES IN EASTERN EUROPE (1)	505 500	(97 741)	407 759	301 267	5 000	306 267	101 492
GEORGIA	4 826 025	(87 289)	4 738 736	4 479 075	233 481	4 712 556	26 180
REPUBLIC OF MOLDOVA	1 169 534	(25 739)	1 143 795	953 365	144 931	1 098 296	45 499
RUSSIAN FEDERATION	13 651 753	(1 326 111)	12 325 642	11 858 997	330 741	12 189 739	135 903
UKRAINE	2 579 644	(31 567)	2 548 077	2 045 587	62 800	2 108 387	439 690
Eastern Europe Total	28 590 043	(2 018 998)	26 571 045	24 915 566	855 163	25 770 729	800 316
Western Europe							
AUSTRIA	1 503 753	206 285	1 710 038	1 594 379	31 067	1 625 446	84 592
BELGIUM	2 212 918	439 050	2 651 968	2 570 326	30 311	2 600 636	51 332
FRANCE	1 707 421	318 684	2 026 105	1 929 107	52 943	1 982 051	44 054
UNITED KINGDOM	1 148 765	34 287	1 183 052	1 078 178	10 677	1 088 855	94 197
GERMANY	2 155 319	(231 304)	1 924 015	1 868 214	18 149	1 886 363	37 652
GREECE	972 887	164 290	1 137 177	1 122 921	13 966	1 136 886	291
IRELAND	426 418	58 732	485 150	448 454	1 050	449 503	35 647
ITALY	1 468 425	157 052	1 625 477	1 456 340	41 244	1 497 584	127 893
MALTA	146 300	(102 910)	43 390	37 785	4 361	42 146	1 244
NETHERLANDS	266 523	59 508	326 031	296 360	204	296 564	29 467
PORTUGAL	104 100	(1 100)	103 000	96 432	727	97 159	5 841
SPAIN	868 339	218 664	1 087 003	1 051 605	25 949	1 077 554	9 449
SWEDEN	1 259 080	198 818	1 457 898	1 392 287	465	1 392 752	65 146
SWITZERLAND	660 597	194 044	854 641	737 168	30 850	768 019	86 622
Western Europe Total	14 900 845	1 714 100	16 614 945	15 679 555	261 963	15 941 518	673 426

(1) In the EXCOM document (A/AC.96/964) the original approved appropriation includes \$ 323,600 which is now reported under "Other countries in Central Europe"

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central Europe and Baltic States							
BALTIC STATES	270 000	(39 874)	230 126	225 226	4 900	230 126	0
BULGARIA	964 959	2 035	966 994	947 103	12 549	959 652	7 342
CYPRUS	758 098	101 877	859 975	743 134	44 530	787 665	72 310
CZECH REPUBLIC	828 405	120 091	948 496	918 752	15 166	933 917	14 579
HUNGARY	1 914 037	212 115	2 126 152	2 095 730	29 296	2 125 026	1 126
OTHER COUNTRIES IN CENTRAL EUROPE (1)	323 600	(83 440)	240 160	164 659	66 512	231 171	8 989
POLAND	747 232	(38 747)	708 485	650 594	9 303	659 897	48 588
ROMANIA	1 108 865	(7 828)	1 101 037	1 071 395	26 628	1 098 022	3 015
SLOVAKIA	674 578	(14 581)	659 997	606 097		606 097	53 900
SLOVENIA	657 026	5 994	663 020	635 662	13 044	648 706	14 314
TURKEY	5 580 422	65 788	5 646 210	5 424 777	18 849	5 443 626	202 584
Central Europe and Baltic States Total	13 827 222	323 430	14 150 652	13 483 128	240 776	13 723 904	426 748
South Eastern Europe							
ALBANIA	1 737 376	(139 149)	1 598 227	1 476 717	35 294	1 512 011	86 216
BOSNIA AND HERZEGOVINA	17 134 897	(911 131)	16 223 766	15 975 921	176 953	16 152 873	70 893
CROATIA	7 789 183	777 993	8 567 176	8 345 864	51 909	8 397 773	169 403
THE FORMER YUGOSLAV REP.MACEDONIA	4 975 194	(24 011)	4 951 183	4 688 960	259 663	4 948 623	2 560
YUGOSLAVIA	40 110 803	(4 833 526)	35 277 277	32 511 214	2 514 179	35 025 394	251 883
South Eastern Europe Total	71 747 453	(5 129 824)	66 617 629	62 998 676	3 037 998	66 036 674	580 955
Total EUROPE	129 065 563	(5 111 293)	123 954 271	117 076 925	4 395 900	121 472 826	2 481 445

(1) This amount is included under regional activities in the Excom document A/Ac.96/964

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME							
North Africa							
ALGERIA	4 680 287	37 292	4 717 579	3 826 697	776 948	4 603 645	113 934
LIBYAN ARAB JAMAHIRIYA	1 037 744	(3 604)	1 034 140	817 582	41 505	859 087	175 053
MAURITANIA	332 120	20 065	352 185	337 071	7 417	344 488	7 697
MOROCCO	251 741	20 953	272 694	236 099	758	236 856	35 838
TUNISIA	192 719	(11 794)	180 925	174 189	1 796	175 985	4 940
WESTERN SAHARA TERRITORY	290 106	34 150	324 256	246 578	10 869	257 447	66 809
North Africa Total	6 784 717	97 062	6 881 779	5 638 216	839 292	6 477 508	404 271
Middle East							
EGYPT	3 400 450	127 510	3 527 960	3 341 958	39 363	3 381 321	146 639
IRAQ	2 857 250	569 410	3 426 660	2 498 592	127 324	2 625 916	800 744
ISRAEL	58 000	21 000	79 000	74 616	3 641	78 257	743
JORDAN	1 529 689	(1 769)	1 527 920	1 296 310	192 851	1 489 160	38 760
LEBANON	2 939 736	33 314	2 973 050	2 522 180	50 286	2 572 466	400 584
SAUDI ARABIA	1 559 666	91 721	1 651 387	1 515 226	17 957	1 533 183	118 204
SYRIAN ARAB REPUBLIC	1 737 126	(85 480)	1 651 646	1 310 313	29 188	1 339 501	312 145
YEMEN	4 014 292	(24 624)	3 989 668	3 348 745	318 546	3 667 291	322 377
Middle East Total	18 096 209	731 082	18 827 291	15 907 939	779 157	16 687 095	2 140 196
South West Asia							
AFGHANISTAN	600 000	(313 021)	286 979	231 698	55 000	286 698	281
IRAN (ISLAMIC REPUBLIC OF)	16 736 382	(1 583 084)	15 153 298	10 503 650	2 884 913	13 388 562	1 764 736
OTHER COUNTRIES IN CASWANAME	520 000	(69 969)	450 031	391 998	31 897	423 894	26 137
PAKISTAN	26 625 319	(577 629)	26 047 690	23 429 205	2 060 163	25 489 368	558 322
South West Asia Total	44 481 701	(2 543 703)	41 937 998	34 556 550	5 031 973	39 588 523	2 349 476
Central Asia							
KAZAKHSTAN	1 396 598	(17 212)	1 379 386	1 088 972	38 551	1 127 523	251 863
KYRGYZSTAN	1 192 035	(15 574)	1 176 461	1 074 679	45 697	1 120 376	56 085
TAJIKISTAN	1 852 538	(261 375)	1 591 163	1 378 082	17 381	1 395 463	195 700
TURKMENISTAN	873 755	39 490	913 245	788 297	72 794	861 091	52 154
UZBEKISTAN	1 088 148	(14 614)	1 073 534	952 884	27 007	979 891	93 643
Central Asia Total	6 403 074	(269 285)	6 133 789	5 282 914	201 429	5 484 343	649 446
Total CASWANAME	75 765 701	(1 984 844)	73 780 857	61 385 618	6 851 851	68 237 469	5 543 388

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/Deliveries	Unliquidated Obligations	Total	
THE AMERICAS							
North America and the Caribbean							
THE CARIBBEAN	222 400	(43 820)	178 580	119 544	41 600	161 144	17 436
CANADA	1 113 226	167 867	1 281 093	1 211 408	3 470	1 214 878	66 215
CUBA	581 000	(105 600)	475 400	456 787	2 174	458 961	16 439
UNITED STATES OF AMERICA (1)	4 451 952	445 087	4 897 039	4 854 025	2 069	4 856 094	40 945
North America and the Caribbean Total	6 368 578	463 534	6 832 112	6 641 765	49 313	6 691 078	141 034
Central America							
COSTA RICA	1 418 433	70 888	1 489 321	1 330 286	33 209	1 363 494	125 827
MEXICO	1 997 559	(89 308)	1 908 251	1 832 912	9 367	1 842 279	65 972
LATIN AMERICA, NORTHERN	1 564 900	(376 447)	1 188 453	1 106 373	30 749	1 137 122	51 331
Central America Total	4 980 892	(394 867)	4 586 025	4 269 571	73 326	4 342 896	243 129
Northern South America							
COLOMBIA	5 842 993	257 314	6 100 307	5 859 403	158 839	6 018 242	82 065
ECUADOR	1 581 138	412 967	1 994 105	1 893 240	21 511	1 914 751	79 354
PANAMA	461 600	113 998	575 598	515 497	1 309	516 806	58 792
VENEZUELA	2 019 451	(383 481)	1 635 970	1 615 030	14 066	1 629 096	6 874
LATIN AMERICA, N. WESTERN	974 300	(83 021)	891 279	802 843	31 159	834 003	57 276
Northern South America Total	10 879 482	317 777	11 197 259	10 686 012	226 885	10 912 897	284 362
Southern South America							
ARGENTINA	1 076 838	(331 744)	745 094	686 152	35 495	721 648	23 446
BRAZIL							
LATIN AMERICA, SOUTHERN	2 369 700	(420 122)	1 949 578	1 569 612	55 013	1 624 626	324 952
Southern South America Total	3 446 538	(751 866)	2 694 672	2 255 765	90 509	2 346 273	348 399
Total THE AMERICAS	25 675 490	(365 422)	25 310 068	23 853 112	440 032	24 293 144	1 016 924

(1) This amount includes \$ 1,771,000 that is reported under UNHCR Liaison Office New York in the Excom document A/Ac.96/964

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/Deliveries	Unliquidated Obligations	Total	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	2 340 969	407 794	2 748 763	2 559 909	134 995	2 694 905	53 858
INDIA	3 108 342	(42 728)	3 065 614	2 790 871	79 524	2 870 395	195 219
SRI LANKA	6 970 726	(541 243)	6 429 483	5 662 739	658 546	6 321 284	108 199
MYANMAR	3 637 851	435 092	4 072 943	4 027 643	42 304	4 069 947	2 996
NEPAL	5 352 879	531 713	5 884 592	5 599 193	147 862	5 747 055	137 537
OTHER COUNTRIES IN SOUTH ASIA (1)	10 000	4 200	14 200		14 200	14 200	-
South Asia Total	21 420 767	794 828	22 215 595	20 640 355	1 077 430	21 717 785	497 810
East Asia and the Pacific							
AUSTRALIA	882 253	106 143	988 396	960 632	6 988	967 621	20 775
CHINA	3 370 370	397 551	3 767 921	3 456 557	36 426	3 492 983	274 938
INDONESIA	8 026 232	(65 478)	7 960 754	7 159 558	184 053	7 343 611	617 143
JAPAN	2 870 465	284 605	3 155 070	2 862 626	99 755	2 962 382	192 688
CAMBODIA	545 533	56 536	602 069	536 595	25 029	561 625	40 444
REPUBLIC OF KOREA	405 155	3 624	408 779	376 687	12 808	389 495	19 284
MALAYSIA	850 976	616 127	1 467 103	1 267 839	114 091	1 381 931	85 172
MONGOLIA - ULAN BATOR	259 735	(160 811)	98 924	58 603		58 603	40 321
OTHER COUNTRIES IN EAST ASIA (1)	160 000	(66 130)	93 870	58 757	12 275	71 031	22 839
PHILIPPINES	350 201	(9 704)	340 497	334 838	2 037	336 875	3 622
PAPUA NEW GUINEA	278 218	140 140	418 358	311 128	58 553	369 681	48 677
SINGAPORE	57 800		57 800	39 265		39 265	18 535
VIET NAM	107 694	(17 507)	90 187	67 259	4 000	71 259	18 928
THAILAND	5 779 835	504 771	6 284 606	5 358 332	225 520	5 583 852	700 754
EAST TIMOR	1 755 879	(220 778)	1 535 101	1 238 974	175 718	1 414 692	120 409
East Asia and the Pacific Total	25 700 346	1 569 089	27 269 435	24 087 651	957 254	25 044 905	2 224 530
Total ASIA AND THE PACIFIC	47 121 113	2 363 917	49 485 030	44 728 006	2 034 684	46 762 690	2 722 340

(1) The total of these 2 regional amounts is reported under "Regional Activities" in the Excom document A/AC.96/964

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SCE	9 593 668	(1 227 301)	8 366 367	6 916 066	700 343	7 616 409	749 958
FIELD SUPPORT	3 838 385	73 466	3 911 851	2 557 052	655 198	3 212 251	699 600
DEVELOPMENT OF NEW SYSTEMS	16 679 437	(975 414)	15 704 023	7 990 098	3 106 491	11 096 589	4 607 434
TRAINING	3 570 482	(328 880)	3 241 602	2 392 569	303 828	2 696 397	545 205
GLOBAL OPERATIONS	30 467 100	2 879 311	33 346 411	23 104 292	5 989 193	29 093 485	4 252 925
Global Operations Total	64 149 072	421 182	64 570 254	42 960 077	10 755 054	53 715 131	10 855 123
Headquarters							
REG. BUREAU FOR AFRICA	2 906 513	514 299	3 420 812	3 361 181	48 117	3 409 298	11 514
REG. BUREAU FOR ASIA AND OCEANIA	2 276 204	518 960	2 795 164	2 746 722	17 937	2 764 659	30 505
DIV. COMMUNICATION & INFORMATION	7 767 009	2 019 603	9 786 612	9 080 512	257 736	9 338 248	448 364
REG. BUREAU FOR EUROPE	4 206 358	720 385	4 926 743	4 728 226	63 317	4 791 543	135 200
DFSM - JOINT UN ACTIVITIES	8 420 576	1 517 576	9 938 152	8 169 788	1 304 637	9 474 425	463 727
DFSM - HUMAN RES. MANAGEMENT	7 359 966	1 877 686	9 237 652	8 205 636	194 876	8 400 512	837 140
DEP. OF INTERNATIONAL PROTECTION	6 226 147	1 537 536	7 763 683	7 456 650	77 156	7 533 806	229 877
REG. BUREAU FOR THE AMERICAS	1 584 801	296 748	1 881 549	1 860 085	19 453	1 879 538	2 011
REGIONAL BUREAU FOR CASWANAME	2 779 196	558 150	3 337 346	3 301 927	30 478	3 332 405	4 941
DHRM - DIV HUMAN RESOURCE MANAGEMENT	4 903 838	1 461 947	6 365 785	6 103 955	34 176	6 138 132	227 654
DIVISION OF OPERATIONAL SUPPORT	7 321 256	2 699 979	10 021 235	9 189 657	247 926	9 437 583	583 652
EXECUTIVE DIRECTION & MANAGEMENT	3 321 677	1 596 396	4 918 073	4 558 721	143 360	4 702 081	215 992
HORN AFRICA DESK	918 039	283 576	1 201 615	1 185 134	7 082	1 192 216	9 399
DPO - EVALUATION & POLICY SECTION	649 082	262 599	911 681	890 184	20 538	910 722	959
GREAT LAKESLIAISON UNIT	844 568	160 800	1 005 368	975 364	29 044	1 004 409	959
DFSM - HEADQUARTERS OVERALL	5 374 032	(405 864)	4 968 168	2 540 964	533 736	3 074 700	1 893 468
HEADQUARTERS		221 258	221 258		212 434	212 434	8 824
INFORMATION TECHNOLOGY TELECOM SCE	5 764 345	471 076	6 235 421	4 932 190	162 499	5 094 689	1 140 732
SOUTHERN AFRICA DESK	693 543	194 458	888 001	858 295	26 480	884 775	3 226
WEST AND CENTRAL AFRICA DESK	1 067 109	186 163	1 253 272	1 127 964	22 177	1 150 142	103 130
Headquarters Total (2)	74 384 259	16 693 331	91 077 590	81 273 155	3 453 160	84 726 315	6 351 275
Operational Reserve							
OPERATIONAL RESERVE	73 552 872	(22 041 629)	51 511 243			-	51 511 243
Operational Reserve Total	73 552 872	(22 041 629)	51 511 243	-	-	-	51 511 243
GRAND TOTAL ANNUAL PROGRAMME BUDGET	808 056 593	(492 198)	807 564 395	662 565 004	50 919 165	713 484 170	94 080 225

(1) The original EXCOM approved appropriation includes \$ 1,065,200 now reported under Annual Programme Budget -Trust Funds (Schedule 3 page 36 refers).

(2) This amount includes \$ 36,487,200 reported under Programme Support and \$ 37,897,000 reported under Management & Administration in the Excom document A/Ac.96/964

**Schedule of Appropriations under the
Annual Programme Budget - Trust Fund
for the year ended 31 /12/2003
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
LIBERIA		0	0			0	0
West and Central Africa Total	0	0	0	0	0	0	0
East and Horn of Africa							
EAST AND HORN OF AFRICA	0		0			0	0
East and Horn of Africa Total	0	0	0	0	0	0	0
The Great Lakes							
UNITED REP. OF TANZANIA	0		0			0	0
The Great Lakes Total	0	0	0	0	0	0	0
Southern Africa							
SOUTH AFRICA (1)			0			0	0
Southern Africa Total	0	0	0	0	0	0	0
Total AFRICA	0	0	0	0	0	0	0
CASWANAME							
Middle East							
YEMEN	0		0			0	0
Middle East Total	0	0	0	0	0	0	0
Total CASWANAME	0	0	0	0	0	0	0
Global Operations							
GLOBAL OPERATIONS (1)	1 025 000	328 323	1 353 323	1 145 246	0	1 145 246	208 077
Global Operations Total	1 025 000	328 323	1 353 323	1 145 246	0	1 145 246	208 077
Headquarters							
	0	163 875	163 875	120 023	41 429	161 452	2 423
Headquarters Total	0	163 875	163 875	120 023	41 429	161 452	2 423
GRAND TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	1 025 000	492 198	1 517 198	1 265 269	41 429	1 306 698	210 500

(1) Footnote 1 page 35 refers

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Supplementary Programme Budget					
<u>AFRICA</u>					
<u>LIBERIAN REFUGEES</u>					
GUINEA	2 358 853	2 302 602	56 251	2 358 853	0
WEST AND CENTRAL AFRICA OVERALL	478 128	0	0	0	478 128
Total Sierra Leonean Refugees	2 836 981	2 302 602	56 251	2 358 853	478 128
<u>Angolan Refugees and Int. Displaced Persons</u>					
ANGOLA	19 192 592	17 726 700	1 465 892	19 192 592	0
DEMOCRATIC REPUBLIC OF THE CONGO	4 261 448	4 060 157	201 291	4 261 448	0
NAMIBIA	433 208	433 208	0	433 208	0
SOUTH AFRICA	330 981	289 908	41 073	330 981	0
SOUTHERN AFRICA	238 876	0	0	0	238 876
ZAMBIA INITIATIVE	1 397 399	1 348 331	49 069	1 397 399	0
Total Angolan Refugees and Int. Displaced Persons	25 854 504	23 858 304	1 757 325	25 615 628	238 876
<u>COTE D'IVOIRE EMERGENCY</u>					
BENIN	0	62 395	0	62 395	-62 395
GUINEA	0	806 412	134 180	940 592	-940 592
COTE D'IVOIRE	0	4 700 797	430 176	5 130 973	-5 130 973
LIBERIA	0	2 723 762	470 767	3 194 529	-3 194 529
NIGERIA	0	64 684	0	64 684	-64 684
SENEGAL	0	302 229	11 616	313 845	-313 845
WEST AFRICA	0	7 622 251	2 469 421	10 091 672	-10 091 672
Total COTE D'IVOIRE EMERGENCY	0	16 282 530	3 516 160	19 798 690	-19 798 690
1103					
CHAD	0	2 388 368	1 833 620	4 221 987	-4 221 987
Total SUDANESE IN EASTERN CHAD	0	2 388 368	1 833 620	4 221 987	-4 221 987
<u>OTHER (no situation defined)</u>					
AFRICA OVERALL	14 767	0	0	0	14 767
BENIN	62 395	0	0	0	62 395
CHAD	11 868 115	5 430 370	958 708	6 389 078	5 479 037
ETHIOPIA	581 150	298 601	282 549	581 150	0
GHANA	940 592	0	0	0	940 592
COTE D'IVOIRE	5 202 232	0	0	0	5 202 232

**Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(in United States Dollars)**

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
KENYA	1 602 000	834 317	767 628	1 601 945	55
LIBERIA	3 194 529	0	0	0	3 194 529
NIGERIA	64 684	0	0	0	64 684
SENEGAL	313 845	0	0	0	313 845
UGANDA	704 976	458 336	246 640	704 976	0
WEST AFRICA	10 091 672	0	0	0	10 091 672
WEST AFRICA AND AFRICA OVERALL	6 967				6 967
ZAMBIA	996 362	704 065	161 285	865 350	131 012
Total OTHER	35 644 286	7 725 689	2 416 810	10 142 498	25 501 788
Total AFRICA	64 335 771	52 557 492	9 580 166	62 137 658	2 198 114
EUROPE					
AFGHAN REFUGEES					
UNITED KINGDOM	491 761	449 408	42 353	491 761	0
Total Afghan Refugees	491 761	449 408	42 353	491 761	0
IRAQ SITUATION					
GERMANY	19 447	19 447	0	19 447	0
TURKEY	1 551 520	1 531 038	20 482	1 551 520	0
Total IRAQ SITUATION	1 570 967	1 550 485	20 482	1 570 967	0
Total EUROPE	2 062 728	1 999 893	62 835	2 062 728	0

**Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(in United States Dollars)**

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME					
Afghan Refugees					
AFGHANISTAN	92 918 333	78 547 017	11 885 018	90 432 035	2 486 298
IRAN (ISLAMIC REPUBLIC OF)	7 429 972	6 839 717	472 631	7 312 348	117 624
OTHER COUNTRIES IN CASWANAME	163 872	156 463	7 409	163 872	0
PAKISTAN	9 785 939	8 265 438	1 499 959	9 765 397	20 542
SOUTH WEST ASIA OVERALL	18 485 317	0	0	0	18 485 317
TAJIKISTAN	113 867	93 867	20 000	113 867	0
TURKMENISTAN	67 099	60 259	6 840	67 099	0
UZBEKISTAN	181 741	180 941	800	181 741	0
Total Afghan Refugees	129 146 140	94 143 702	13 892 657	108 036 360	21 109 781
IRAQ SITUATION					
IRAN (ISLAMIC REPUBLIC OF)	2 968 262	2 677 737	290 525	2 968 262	0
IRAQ	20 797 854	12 855 186	7 942 669	20 797 854	0
JORDAN	4 720 644	3 963 704	756 939	4 720 644	0
LEBANON	152 911	132 406	20 505	152 911	0
MIDDLE EAST OVERALL	37 592 145	17 990 727	309 040	18 299 766	19 292 378
SYRIAN ARAB REPUBLIC	1 401 773	1 319 472	82 301	1 401 773	0
Total IRAQ SITUATION	67 633 589	38 939 233	9 401 979	48 341 211	19 292 378
OTHER (no situation defined)					
MIDDLE EAST OVERALL	1 160 629	214 575	83 123	297 698	862 931
Total Other (no situation defined)	1 160 629	214 575	83 123	297 698	862 931
Total CASWANAME	197 940 359	133 297 509	23 377 759	156 675 268	41 265 090
ASIA AND THE PACIFIC					
SRI LANKA OPERATION					
SRI LANKA	10 961 249	6 631 344	1 005 010	7 636 354	3 324 895
Total SRI LANKA OPERATION	10 961 249	6 631 344	1 005 010	7 636 354	3 324 895
Total TOTAL ASIA AND THE PACIFIC	10 961 249	6 631 344	1 005 010	7 636 354	3 324 895

**Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2003
(in United States Dollars)**

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
AFGHAN REFUGEES					
REGIONAL BUREAU FOR CASWANAME	1 828 146	1 779 799	48 347	1 828 146	0
Total AFGHAN REFUGEES	1 828 146	1 779 799	48 347	1 828 146	0
ANGOLAN REFUGEES & IDPS					
SOUTHERN AFRICA DESK	218 557	217 689	868	218 557	0
Total ANGOLAN REFUGEES AND IDPS	218 557	217 689	868	218 557	0
SRI LANKA OPERATION					
REG. BUREAU FOR ASIA AND OCEANIA	2 652	1 831	821	2 652	0
Total SRI LANKA OPERATION	2 652	1 831	821	2 652	0
IRAQ SITUATION					
REGIONAL BUREAU FOR CASWANAME	1 343 800	558 527	21 102	579 629	764 171
Total IRAQ SITUATION	1 343 800	558 527	21 102	579 629	764 171
CÔTE D'IVOIRE EMERGENCY					
WEST AND CENTRAL AFRICA DESK	0	241 548	13 424	254 972	-254 972
Total CÔTE D'IVOIRE EMERGENCY	0	241 548	13 424	254 972	-254 972
OTHER					
REPAT & REINTEGR FOR IRAQI					
REGIONAL BUREAU FOR CASWANAME	0	718 046	46 125	764 171	-764 171
Total REPAT & REINTEGR FOR IRAQI	0	718 046	46 125	764 171	-764 171
ENHANCING OVERSIGHT AND ACCOUNTABIL					
ENHANCING OVERSIGHT AND ACCOUNTABIL	0	67 132	810	67 942	-67 942
Total ENHANCING OVERSIGHT AND ACCOUNTABIL	0	67 132	810	67 942	-67 942
OTHER (no situation defined)					
EXECUTIVE DIRECTION & MANAGEMENT	67 942	67 132	810	67 942	0
HEADQUARTERS	169 643	0	0	0	169 643
UNRESTRICTED	4 405 965	0	0	0	4 405 965
WEST AND CENTRAL AFRICA DESK	254 972	0	0	0	254 972
Total Other (no situation defined)	4 898 522	67 132	810	67 942	4 830 580
Total OTHER	8 291 677	3 584 572	131 497	3 716 069	4 575 608
GRAND TOTAL Supplementary Programme Fund	283 591 784	198 070 811	34 157 267	232 228 077	51 363 707

Schedule of Funds Available
 Supplementary Programme Fund - Trust Fund
 for the year ended 31/12/2003
 (in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
ADVISORY BOARD ON HUMAN SECURITY					
ADVISORY BOARD ON HUMAN SECURITY	0		0	0	0
Total ADVISORY BOARD ON HUMAN SECURITY	0	0	0	0	0
OTHER					
Global Operations					
GLOBAL OPERATIONS	734 416	370 220	0	370 220	364 196
Total Global Operations	734 416	370 220	0	370 220	364 196
Total OTHER	734 416	370 220	0	370 220	364 196
GRAND TOTAL Supplementary Programme Fund - Trust Fund	734 416	370 220	0	370 220	364 196
GRAND TOTAL	284 326 201	198 441 031	34 157 267	232 598 297	51 727 903

**Schedule of Funds Available
Junior Professional Officers - Trust Fund
for the year ended 31/12/2003
(in United States Dollars)**

Schedule 4

	Disbursements	Unliquidated Obligations	Total In US Dollars
Africa			-
Europe			-
Others			-
Global Operations	7 171 047	205 621	7 376 668
Headquarters	-		-
Unrestricted	-		-
Total	7 171 047	205 621	7 376 668
Reserves and Funds Balances, 01 January 2003	6 377 436		
Funds received in 2003	8 050 410		
Total Expenditure	(7 376 668)		
Cancellations Prior Periods Obligations	186 179		
Adjustment to priors years (contribution)	(13 402)		
Funds transferred to the Annual Programme Budget – Unearmarked			
Reserve and Fund Balances, 31 December 2003	7 223 955		

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
AFRICA				
West Africa				
BENIN	39 907	33 762	6 145	0
BURKINA FASO	7 795	7 795		0
CAMEROON	195 008	134 083	60 925	0
GAMBIA	63 736	56 317	7 419	0
GHANA	174 506	171 447	3 059	0
GUINEA	1 169 050	771 766	397 284	0
COTE D'IVOIRE	461 167	281 101	180 066	0
LIBERIA	652 412	590 257	62 155	0
NIGER	1 927	573	1 354	0
NIGERIA	24 278	13 994	10 285	0
SENEGAL	153 810	120 485	33 325	0
SIERRA LEONE	1 035 321	371 183	664 139	0
WEST AFRICA	335 365	281 658	53 707	0
Total West Africa	4 314 282	2 834 419	1 479 863	0
East and Horn of Africa				
DJIBOUTI	237 861	145 887	91 975	0
ERITREA	2 278 514	2 097 433	181 082	0
ETHIOPIA	2 184 366	1 451 454	732 912	0
KENYA	1 145 393	795 301	350 092	0
SOMALIA	1 147 764	937 601	210 164	0
SUDAN	2 023 026	1 912 560	110 466	0
UGANDA	823 647	393 578	430 069	0
Total East and Horn of Africa	9 840 572	7 733 813	2 106 759	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>The Great Lakes</u>				
BURUNDI	1 230 591	1 218 143	12 448	0
CENTRAL AFRICAN REPUBLIC	210 836	146 330	64 506	0
COUNTRIES IN CENTRAL AFRICA	791 124	768 746	22 378	0
CONGO	379 374	232 649	146 725	0
DEMOCRATIC REPUBLIC OF THE CONGO	1 560 881	1 188 735	372 146	0
GABON	201 008	193 741	7 267	0
RWANDA	149 105	98 450	50 656	0
UNITED REP. OF TANZANIA	540 699	490 634	50 065	0
Total The Great Lakes	5 063 619	4 337 427	726 191	-0
<u>Southern Africa</u>				
ANGOLA	586 604	507 895	78 709	0
BOTSWANA	7 400	7 400		0
MALAWI	89 892	26 972	62 920	0
MOZAMBIQUE	236 171	205 098	31 072	0
NAMIBIA	308 476	268 621	39 854	0
SOUTH AFRICA	95 827	29 150	66 677	0
SOUTHERN AFRICA	5 878	798	5 080	0
DIR OFF FOR SAF (PRETORIA)	714 872	714 217	655	0
ZAMBIA	838 540	484 718	353 821	0
ZIMBABWE	28 112	309	27 803	0
Total Southern Africa	2 911 770	2 245 179	666 591	-0
TOTAL AFRICA	22 130 242	17 150 838	4 979 404	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
EUROPE				
Eastern Europe				
ARMENIA	27 353,0	16 821,8	10 531,2	0
AZERBAIJAN	77 706,9	66 633,2	11 073,7	0
BELARUS	9 529,9	6 184,6	3 345,3	0
OTHER COUNTRIES IN EASTERN EUROPE	31 150,8	17 921,6	13 229,3	0
GEORGIA	173 412,0	93 534,8	79 877,2	0
REPUBLIC OF MOLDOVA	87 396,9	85 405,5	1 991,4	0
RUSSIAN FEDERATION	186 904,6	119 989,1	66 915,5	0
UKRAINE	16 668,3	3 508,5	13 159,9	0
Total Eastern Europe	610 123	409 999	200 124	-0
Western Europe				
AUSTRIA	10 723,03	7 513,96	3 209,07	0
BELGIUM	27 725,29	15 493,19	12 232,10	0
FRANCE	86 292,96	54 147,43	32 145,53	0
UNITED KINGDOM	16 557,50	5 331,46	11 226,04	0
GERMANY	2 476,77		2 476,77	0
GREECE	4 077,00		4 077,00	0
IRELAND	7 235,44		7 235,44	0
ITALY	21 259,48	17 681,91	3 577,57	0
MALTA	6 696,26		6 696,26	0
SPAIN	24 469,86	19 381,64	5 088,22	0
SWEDEN	10,05		10,05	0
SWITZERLAND	12 823,94	336,72	12 487,22	0
Total Western Europe	220 348	119 886	100 461	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>Central Europe and Baltic States</u>				
BALTIC STATES	3 748,96	837,3	2 911,66	0
BULGARIA	23 573,77	5 197,99	18 375,78	0
CYPRUS	10 348,17	3 573,91	6 774,26	0
CZECH REPUBLIC	4 264,53		4 264,53	0
HUNGARY	6 370,39	3 792,48	2 577,91	0
OTHER COUNTRIES IN CENTRAL EUROPE	32 772,43	17 001,85	15 770,58	0
POLAND	9 187,98	495,41	8 692,57	0
ROMANIA	5,17		5,17	0
SLOVAKIA	14 158,06		14 158,06	0
SLOVENIA	21 746,71	10 885,53	10 861,18	0
TURKEY	44 506,68	34 772,89	9 733,79	0
Total Central Europe and Baltic States	170 683	76 557	94 125	0
<u>South Eastern Europe</u>				
ALBANIA	102 306,52	61 801,51	40 505,01	0
BOSNIA AND HERZEGOVINA	221 390,97	188 080,32	33 310,65	0
CROATIA	78 209,32	41 569,81	36 639,51	0
THE FORMER YUGOSLAV REP.MACEDONIA	319 281,89	251 096,65	68 185,24	0
SOUTH EASTERN EUROPE	4 527,54		4 527,54	0
YUGOSLAVIA	2 058 414,83	1 836 878,54	221 536,29	0
Total South Eastern Europe	2 784 131	2 379 427	404 704	0
Total EUROPE	3 785 284	2 985 869	799 415	-0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
CASWANAME				
North Africa				
ALGERIA	450 308,76	436 878,72	13 430,04	0
LIBYAN ARAB JAMAHIRIYA	126 160,82	28 250,85	97 909,97	0
MAURITANIA	5 151,55		5 151,55	0
MOROCCO	915,61	757,5	158,11	0
TUNISIA	1 200,08	1 175,94	24,14	0
WESTERN SAHARA TERRITORY	1 780,00		1 780,00	0
Total North Africa	585 517	467 063	118 454	0
Middle East				
EGYPT	74 686,26	35 105,02	39 581,24	0
IRAQ	126 498,96	93 280,96	33 218,00	0
ISRAEL	3 665,77	2 272,50	1 393,27	0
JORDAN	53 367,27	42 553,86	10 813,41	0
LEBANON	21 205,90	12 767,23	8 438,67	0
SAUDI ARABIA	120 773,27	84 628,55	36 144,72	0
SYRIAN ARAB REPUBLIC	4 004,00	1 464,00	2 540,00	0
YEMEN	265 089,89	215 656,50	49 433,39	0
Total Middle East	669 291	487 729	181 563	0
South West Asia				
AFGHANISTAN	800 908,88	628 826,63	172 082,25	0
IRAN (ISLAMIC REPUBLIC OF)	4 279 189,78	3 578 099,74	701 090,04	0
OTHER COUNTRIES IN CASWANAME	4 063 666,05	3 887 571,98	176 094,07	0
PAKISTAN	1 685 454,01	994 382,17	691 071,84	0
Total South West Asia	10 829 219	9 088 881	1 740 338	0
Central Asia				
KAZAKHSTAN	41 545,75	5 557,64	35 988,11	0
KYRGYZSTAN	2 214,64		2 214,64	0
TAJKISTAN	49 783,30	29 058,80	20 724,50	0
TURKMENISTAN	22 400,43	8 370,00	14 030,43	0
UZBEKISTAN	9 774,99	825,13	8 949,86	0
Total Central Asia	125 719	43 812	81 908	0
TOTAL CASWANAME	12 209 746	10 087 484	2 122 262	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>THE AMERICAS</u>				
<u>North America and the Caribbean</u>				
THE CARIBBEAN	6 500,48	6 108,58	391,9	0
UNITED STATES OF AMERICA	25 418,33	5 904,00	19 514,33	0
Total North America and the Caribbean	31 919	12 013	19 906	0
<u>Central America</u>				
COSTA RICA	5 371,00		5 371,00	0
MEXICO	29 441,00	11 856,47	17 584,53	0
LATIN AMERICA, NORTHERN	17 309,55	15 926,80	1 382,75	0
Total Central America	52 122	27 783	24 338	0
<u>Northern South America</u>				
COLOMBIA	107 873,61	96 899,31	10 974,30	0
ECUADOR	63 702,37	57 851,00	5 851,37	0
PANAMA	14 702,28	3 074,65	11 627,63	0
VENEZUELA	110 089,90	92 129,39	17 960,51	0
LATIN AMERICA, N. WESTERN	34 731,39	-539,42	35 270,81	0
Total Northern South America	331 100	249 415	81 685	0
<u>Southern South America</u>				
ARGENTINA	8 453,00	1 771,31	6 681,69	0
LATIN AMERICA, SOUTHERN	101 806,19	55 467,79	46 338,40	0
Total Southern South America	110 259	57 239	53 020	0
TOTAL THE AMERICAS	525 399	346 450	178 949	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	162 030,77	146 498,13	15 532,64	0
INDIA	42 512,86	24 631,61	17 881,25	0
SRI LANKA	472 618,53	201 234,38	271 384,15	0
MYANMAR	204 860,18	171 430,24	33 429,94	0
NEPAL	270 565,06	186 025,16	84 539,90	0
OTHER COUNTRIES IN SOUTH ASIA	4 475,00	4 289,76	185,24	
Total South Asia	1 157 062	734 109	422 953	-0
East Asia and the Pacific				
AUSTRALIA	76 066,97	13 569,03	62 497,94	0
CHINA	55 039,14	36 446,98	18 592,16	0
INDONESIA	263 622,20	112 159,68	151 462,52	0
JAPAN	130 209,43	99 986,68	30 222,75	0
CAMBODIA	345 915,00	139 381,38	206 533,62	0
MALAYSIA	7 733,24	973,48	6 759,76	0
MONGOLIA - ULAN BATOR	5 575,26	3 286,26	2 289,00	0
OTHER COUNTRIES IN EAST ASIA	22 634,86	853,46	21 781,40	0
PHILIPPINES	3 625,32		3 625,32	0
PAPUA NEW GUINEA	1 953,49	1 590,00	363,49	0
SINGAPORE	194,28		194,28	0
VIET NAM	8 684,63		8 684,63	0
THAILAND	20 608,09	8 970,33	11 637,76	0
EAST TIMOR	296 668,43	210 659,62	86 008,81	0
Total East Asia and the Pacific	1 238 530	627 877	610 653	0
TOTAL ASIA AND THE PACIFIC	2 395 593	1 361 986	1 033 607	-0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE	2 522 735,54	2 224 761,40	297 974,14	0
FIELD SUPPORT	530 207,14	425 093,64	105 113,50	0
TRAINING	333 229,55	77 980,88	255 248,67	0
GLOBAL OPERATIONS	3 695 118,60	2 950 692,91	744 425,69	0
Total Global Operations	7 081 291	5 678 529	1 402 762	0
Headquarters				
REG. BUREAU FOR AFRICA	38 352,02	21 014,71	17 337,31	0
REG. BUREAU FOR ASIA AND OCEANIA	19 522,69	3 997,12	15 525,57	0
DIV. COMMUNICATION & INFORMATION	213 883,99	149 608,61	64 275,38	0
REG. BUREAU FOR EUROPE	20 814,08	4 460,82	16 353,26	0
DRM - JOINT UN ACTIVITIES	325 612,08	124 737,27	200 874,81	0
DRM - HUMAN RES. MANAGEMENT	30 170,64	9 239,83	20 930,81	0
DEP. OF INTERNATIONAL PROTECTION	50 617,55	13 267,67	37 349,88	0
REG. BUREAU FOR THE AMERICAS	32 958,11	8 178,66	24 779,45	0
REGIONAL BUREAU FOR CASWANAME	102 441,59	79 150,89	23 290,70	0
DRM - DIV RESOURCE MANAGEMENT	28 254,07	8 664,60	19 589,47	0
DIVISION OF OPERATIONAL SUPPORT	70 741,68	33 881,61	36 860,07	0
EXECUTIVE DIRECTION & MANAGEMENT	75 156,67	51 575,41	23 581,26	0
HORN AFR. LIAISON UNIT	6 675,72	5 689,42	986,3	0
DPO - EVALUATION & POLICY SECTION	2 389,00	1 259,40	1 129,60	0
GREAT LAKESLIAISON UNIT	8 279,00	2 633,73	5 645,27	0
DRM - HEADQUARTERS OVERALL	615 826,13	537 490,21	78 335,92	0
INFORMATION TECHNOLOGY TELECOM SCE	230 549,28	147 273,95	83 275,33	0
SOUTHERN AFRICALIAISON UNIT	7 708,00	4 961,96	2 746,04	0
UNIT FOR SOUTH EASTERN EUROPE OPS	8 666,80	3 875,48	4 791,32	0
WEST AND CENTRAL AFRICA LIAISON UNI	6 791,00	4 574,66	2 216,34	0
Total Headquarters	1 895 410	1 215 536	679 874	0
Unearmarked				
UNEARMARKED (1)				0
Total Global Operations	0	0	0	0
TOTAL OTHER	8 976 701	6 894 065	2 082 636	0
TOTAL ANNUAL PROGRAMME BUDGET	50 022 965	38 826 692	11 196 273	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET-TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
AFRICA				
West and Central Africa				
LIBERIA				0
Total West and Central Africa	0	0	0	0
East and Horn of Africa				
KENYA				0
UGANDA				0
Total East and Horn of Africa	0	0	0	0
The Great Lakes				
RWANDA				0
UNITED REP. OF TANZANIA	25 358		25 358	
Total The Great Lakes	25 358	0	25 358	0
Southern Africa				
SOUTH AFRICA	12 975	25	12 950	0
ZAMBIA				
Total Southern Africa	12 975	25	12 950	0
TOTAL AFRICA	38 333	25	38 308	0
CASWANAME				
Middle East				0
YEMEN				
Total Middle East	0	0	0	0
TOTAL CASWANAME	0	0	0	0
OTHER				
Global Operations				
GLOBAL OPERATIONS	163 935	74 298	89 638	0
Total Global Operations	163 935	74 298	89 638	0
Headquarters				
DIV. COMMUNICATION & INFORMATION	59 000	32 898	26 102	0
Total Headquarters	59 000	32 898	26 102	0
TOTAL OTHER	222 935	107 196	115 740	0
TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	261 268	107 221	154 048	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
AFRICA				
West and Central Africa				
GUINEA	951 532,46	908 583,19	42 949,27	0
COTE D'IVOIRE	546 275,76	386 246,21	160 029,55	0
LIBERIA	18 397,00	16 054,42	2 342,58	0
SIERRA LEONE	181 680,45	122 651,85	59 028,60	0
WEST AFRICA	1 186 449,87	1 045 932,48	140 517,39	0
Total West and Central Africa	2 884 336	2 479 468	404 867	0
Southern Africa				
ANGOLA	916 349	913 024	3 325	0
ZAMBIA	3 421	2 893	528	0
Total Southern Africa	919 770	915 917	3 853	0
TOTAL AFRICA	3 804 106	3 395 385	408 721	0
Europe				
South Eastern Europe				
ALBANIA				0
Total South Eastern Europe	0	0	0	0
Total Europe	0	0	0	0
CASWANAME				
South West Asia				
AFGHANISTAN	21 094 375	16 146 882	4 947 493	0
IRAN (ISLAMIC REPUBLIC OF)	792 414	481 838	310 576	0
OTHER COUNTRIES IN CASWANAME	12 626	11 165	1 461	0
PAKISTAN	1 873 022	1 249 907	623 114	0
Total South West Asia	23 772 437	17 889 792	5 882 645	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
Central Asia				
TAJIKISTAN	39 564	30 314	9 250	0
TURKMENISTAN	37 290	4 600	32 690	0
UZBEKISTAN	111 238	89 950	21 288	0
Total Central Asia	188 092	124 864	63 228	0
Total CASWANAME	23 960 529	18 014 656	5 945 873	0
ASIA AND THE PACIFIC				
South Asia				
SRI LANKA	204 631,60	169 369,09	35 262,51	0
Total South Asia	204 632	169 369	35 263	0
East Asia and the Pacific				
AUSTRALIA				0
Total East Asia and the Pacific	0	0	0	0
TOTAL ASIA AND THE PACIFIC	204 632	169 369	35 263	0
OTHER				
Headquarters				
GLOBAL OPERATIONS	22 698	6 790	15 908	0
REGIONAL BUREAU FOR CASWANAME	47 497	25 264	22 233	0
Total Headquarters	70 195	32 054	38 141	0
Total Other	70 195	32 054	38 141	0
TOTAL SUPPLEMENTARY PROGRAMME BUDGET	28 039 461	21 611 465	6 427 996	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
OTHER				
Headquarters				
EXECUTIVE DIRECTION & MANAGEMENT		0		0
Total Headquarters	0	0	0	0
TOTAL SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUND	0	0	0	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>AFRICA</u>				
<u>West and Central Africa</u>				
GUINEA	1 240	1 240	0	0
COTE D'IVOIRE	6 390	39	6 351	0
SIERRA LEONE				
West and Central Africa	7 630	1 279	6 351	0
<u>East and Horn of Africa</u>				
ERITREA	5 332		5 332	0
ETHIOPIA	8 457		8 457	0
KENYA	10 536		10 536	0
SOMALIA	2 410	540	1 870	0
UGANDA	2 294		2 294	0
East and Horn of Africa	29 029	540	28 489	0
<u>The Great Lakes</u>				
RWANDA	2 230	248	1 982	0
UNITED REP. OF TANZANIA	8 249	2 145	6 104	0
Total The Great Lakes	10 479	2 393	8 086	0
<u>Southern Africa</u>				
MALAWI	650		650	0
MOZAMBIQUE	1 690		1 690	0
SOUTH AFRICA	10 160	0	10 160	0
Total Southern Africa	12 500	0	12 500	0
TOTAL AFRICA	59 638	4 212	55 426	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>EUROPE</u>				
<u>Eastern Europe</u>				
ARMENIA	3 500		3 500	0
AZERBAIJAN	5 605		5 605	0
REPUBLIC OF MOLDOVA	1 160		1 160	0
RUSSIAN FEDERATION	8 972	2 256	6 716	0
Total Eastern Europe	19 237	2 256	16 981	0
<u>Western Europe</u>				
SWITZERLAND	3 740		3 740	0
Total Western Europe	3 740	0	3 740	0
<u>Central Europe and the Baltic States</u>				
CYPRUS				0
LATVIA	600		600	0
TURKEY	10 663		10 663	0
Total Central Europe and the Baltic States	11 263	0	11 263	0
<u>South Eastern Europe</u>				
BOSNIA AND HERZEGOVINA	7 459	414	7 045	0
CROATIA	2 354		2 354	0
Total South Eastern Europe	9 813	414	9 399	0
TOTAL EUROPE	44 053	2 671	41 382	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>CASWANAME</u>				
<u>North Africa</u>				
LIBYAN ARAB JAMAHIRIYA	732		732	0
Total North Africa	732	0	732	0
<u>Middle East</u>				
EGYPT	15 993		15 993	0
JORDAN	6 006		6 006	0
YEMEN	581		581	0
Total Middle East	22 580	0	22 580	0
<u>South West Asia</u>				
AFGHANISTAN	780		780	0
IRAN(ISLAMIC REPUBLIC OF)	4 001	813	3 188	0
PAKISTAN	1 890		1 890	0
Total South West Asia	6 671	813	5 858	0
<u>Central Asia</u>				
KYRGYZTAN	5 033		5 033	0
TRUKMENISTAN	4 221	462	3 759	0
Total Central Asia	9 254	462	8 792	0
TOTAL CASWANAME	39 237	1 275	37 962	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>THE AMERICAS</u>				
<u>North America and the Caribbean</u>				
UNITED STATES OF AMERICA				0
Total North America and the Caribbean	0	0	0	0
<u>Central America</u>				
COSTA RICA				0
MEXICO				0
Total Central America	0	0	0	0
<u>Northern South America</u>				
COLOMBIA				0
Total Northern South America	0	0	0	0
TOTAL THE AMERICAS	0	0	0	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
As at 31/12/2003
(in United States Dollars)**

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2003	Cancellations During 2003	Unliquidated Obligations 31/12/2003
<u>ASIA AND THE PACIFIC</u>				
<u>South Asia</u>				
SRI LANKA	8 685	1 572	7 113	0
MYANMAR	10 332	3 813	6 519	0
NEPAL	9 077		9 077	0
Total South Asia	28 094	5 385	22 709	0
<u>East Asia and the Pacific</u>				
INDONESIA				0
CAMBODIA				
LAO PEOPLE'S DEMOCRATIC REPUBLIC				
MALAYSIA				
THAILAND	5 370	649	4 721	0
Total East Asia and the Pacific	5 370	649	4 721	0
TOTAL ASIA AND THE PACIFIC	33 464	6 034	27 430	0
<u>OTHER</u>				
<u>Headquarters</u>				
EDM - EMERGENCY & SECURITY SCE	864		864	0
DIV. COMMUNICATION & INFORMATION	6 060	587	5 473	0
DRM - HUMAN RES. MANAGEMENT	8 949	521	8 428	0
DEP. OF INTENATIONAL PROTECTION	8 608	5 225	3 383	0
DIVISION OF OPERATIONAL SUPPORT	5 831	0	5 831	0
DPO - EVALUATION & POLICY SECTION	795	795	0	0
Total Headquarters	31 107	7 128	23 979	0
TOTAL OTHER	31 107	7 128	23 979	0
TOTAL JUNIOR PROFESSIONAL OFFICERS	207 499	21 319	186 179	0
GRAND TOTAL PRIOR YEARS	78 531 194	60 566 697	17 964 496	0

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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
AFRICA								
<u>West and Central Africa</u>								
BENIN	41	-	931	3	6	881	-	-
BURKINA FASO	-	-	-	-	-	-	-	-
CAMEROON	100	-	1 472	(6)	61	1 317	-	-
GAMBIA	-	-	670	18	7	645	-	-
GHANA	468	-	3 141	5	3	2 515	150	-
GUINEA BISSAU	-	-	43	-	-	43	-	-
GUINEA	9 544	-	25 653	(451)	397	16 122	41	-
COTE D'IVOIRE	2 986	-	10 147	171	180	6 810	-	-
LIBERIA	5 791	-	7 304	119	62	1 263	69	-
MALI	-	-	50	-	-	50	-	-
NIGER	-	-	-	2	1	(9)	6	-
NIGERIA	63	-	1 159	7	10	1 079	-	-
SENEGAL	-	-	1 544	22	34	1 488	-	-
SIERRA LEONE	19 872	-	34 389	127	664	13 782	16	72
TOGO	42	-	-	-	-	(42)	-	-
WEST AFRICA	16	-	2 110	119	54	1 921	-	-
WEST AND CENTRAL AFRICA OVERALL	17 130	-	-	-	-	(17 130)	-	-
Total West and Central Africa	56 053	-	88 613	136	1 479	30 735	282	72
<u>East and Horn of Africa</u>								
DJIBOUTI	1 042	-	3 477	(114)	92	2 315	142	-
EAST & HORN OF AFRICA	19 645	-	-	-	-	(19 645)	-	-
ERITREA	11 406	-	16 485	404	181	4 222	396	124
ETHIOPIA	6 722	-	17 859	264	733	9 760	380	-
KENYA	9 608	-	30 658	135	350	20 496	69	-
SOMALIA	5 074	-	5 433	10	210	139	-	-
SUDAN	3 604	-	15 238	578	111	10 951	148	154
UGANDA	7 236	-	14 834	135	430	6 821	334	122
Total East and Horn of Africa	64 337	-	103 984	1 412	2 107	35 059	1 469	400

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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>The Great Lakes</u>								
BURUNDI	8 842	-	9 695	4	13	792	44	-
CENTRAL AFRICAN REPUBLIC	400	-	2 915	85	64	2 343	23	-
COUNTRIES IN CENTRAL AFRICA	175	-	8 180	13	22	7 953	17	-
CHAD	21	-	-	2	-	(23)	-	-
CONGO	2 169	-	6 580	37	147	4 227	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	12 875	-	21 220	(14)	372	7 783	204	-
GABON	500	-	3 718	-	7	3 211	-	-
GREAT LAKES	18 499	-	-	-	-	(18 499)	-	-
RWANDA	2 533	-	6 704	69	51	4 032	19	-
UNITED REP. OF TANZANIA	24 620	-	27 367	337	50	2 340	108	88
DEMOCRATIC REPUBLIC OF CONGO	-	-	-	-	-	-	-	-
Total The Great Lakes	70 634	-	86 379	533	726	14 159	415	88
<u>Southern Africa</u>								
ANGOLA	2 100	-	4 138	88	79	1 871	-	-
BOTSWANA	100	-	1 835	29	-	1 706	-	-
MALAWI	29	-	1 743	23	63	1 657	-	29
MOZAMBIQUE	-	-	1 911	106	31	1 763	11	-
NAMIBIA	926	-	5 042	140	40	3 937	150	151
SOUTH AFRICA	106	1	4 363	24	66	4 166	-	-
SOUTHERN AFRICA	6 883	-	220	1	5	(6 669)	-	-
DIR OFF FOR SAF (PRETORIA)	-	-	339	1	1	337	-	-
SWAZILAND	-	1	195	14	-	180	-	-
ZAMBIA	6 162	-	13 846	171	354	6 881	278	-
ZIMBABWE	-	-	1 669	(2)	28	1 643	-	-
Total Southern Africa	16 306	2	35 301	595	667	17 472	439	180
<u>Other Africa</u>								
AFRICA OVERALL	56 605	-	-	-	-	(56 605)	-	-
Total Other Africa	56 605	-	-	-	-	(56 605)	-	-
TOTAL AFRICA	263 935	2	314 277	2 676	4 979	40 820	2 605	740

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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								
Eastern Europe								
ARMENIA	379	-	1 551	4	11	1 146	11	-
AZERBAIJAN	125	-	2 954	16	11	2 802	-	-
BELARUS	3	-	851	2	3	843	-	-
OTHER COUNTRIES IN EASTERN EUROPE	-	-	306	1	13	292	-	-
EASTERN EUROPE	5 454	-	-	-	-	(5 454)	-	-
GEORGIA	688	-	4 713	25	80	3 911	9	-
REPUBLIC OF MOLDOVA	360	-	1 098	10	2	726	-	-
RUSSIAN FEDERATION	7 146	-	12 190	45	67	4 578	354	-
UKRAINE	952	-	2 108	20	13	1 079	44	-
Total Eastern Europe	15 107	-	25 771	123	200	9 923	418	-
Western Europe								
AUSTRIA	87	-	1 625	-	3	1 535	-	-
BELGIUM	59	-	2 601	-	12	2 530	-	-
FRANCE	582	-	1 982	-	32	978	390	-
UNITED KINGDOM	-	-	1 089	-	11	1 078	-	-
GERMANY	-	-	1 886	-	3	1 883	-	-
GREECE	-	-	1 137	2	4	1 131	-	-
IRELAND	71	-	450	-	7	372	-	-
ITALY	-	-	1 498	-	4	1 494	-	-
MALTA	-	-	42	1	7	34	-	-
NETHERLANDS	-	-	297	-	-	297	-	-
PORTUGAL	-	-	97	-	-	97	-	-
SPAIN	174	-	1 077	3	5	895	-	-
SWEDEN	-	-	1 393	2	-	1 391	-	-
SWITZERLAND	168	-	768	-	12	508	80	-
WESTERN EUROPE OVERALL	1 500	-	-	-	-	(1 500)	-	-
Total Western Europe	2 641	-	15 942	8	100	12 723	470	-

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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>Central Europe and Baltic States</u>								
BALTIC STATES	-	-	230	-	3	227	-	-
BULGARIA	-	-	959	-	18	941	-	-
CENTRAL EUROPE AND BALTIC STATES	3 242	-	-	-	-	(3 242)	-	-
CYPRUS	-	-	788	1	7	780	-	-
CZECH REPUBLIC	11	-	934	-	4	919	-	-
HUNGARY	-	-	2 125	6	2	2 117	-	-
OTHER COUNTRIES IN CENTRAL EUROPE	-	-	231	-	16	215	-	-
POLAND	-	-	660	2	9	649	-	-
ROMANIA	-	-	1 098	1	-	1 097	-	-
SLOVAKIA	-	-	606	17	14	575	-	-
SLOVENIA	-	-	649	-	11	638	-	-
TURKEY	172	-	5 444	(142)	10	5 079	535	210
Total Central Europe and Baltic States	3 425	-	13 724	(115)	94	9 995	535	210
<u>South Eastern Europe</u>								
ALBANIA	-	-	1 512	44	41	1 426	1	-
BOSNIA AND HERZEGOVINA	3 941	-	16 153	(206)	33	12 378	7	-
CROATIA	134	-	8 398	75	37	8 147	5	-
THE FORMER YUGOSLAV REP.MACEDONIA	-	-	4 949	26	68	4 855	-	-
SOUTH EASTERN EUROPE	25 299	-	-	-	4	(24 809)	-	494
YUGOSLAVIA	9 860	-	35 025	446	222	24 232	265	-
Total South Eastern Europe	39 234	-	66 037	385	405	26 229	278	494
<u>Other Europe</u>								
EUROPE OVERALL	41	-	-	-	-	(41)	-	-
Total Other Europe	41	-	-	-	-	(41)	-	-
TOTAL EUROPE	60 448	-	121 474	401	799	58 829	1 701	704

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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>CASWANAME</u>								
<u>North Africa</u>								
ALGERIA	2 240	-	4 604	(10)	13	2 162	199	-
LIBYAN ARAB JAMAHIRIYA	-	-	859	11	98	750	-	-
MAURITANIA	-	-	344	(7)	5	346	-	-
MOROCCO	-	-	237	-	-	237	-	-
NORTH AFRICA OVERALL	3 467	-	-	-	-	(3 467)	-	-
TUNISIA	-	-	176	1	-	175	-	-
WESTERN SAHARA TERRITORY	-	-	257	-	2	255	-	-
Total North Africa	5 707	-	6 477	(5)	118	458	199	-
<u>Middle East</u>								
EGYPT	218	-	3 381	33	40	3 090	-	-
IRAQ	-	-	2 626	-	33	2 593	-	-
ISRAEL	-	-	78	2	1	75	-	-
JORDAN	401	-	1 489	6	11	1 071	-	-
LEBANON	-	-	2 573	23	8	2 542	-	-
MIDDLE EAST OVERALL	7 223	-	-	-	-	(7 223)	-	-
SAUDI ARABIA	178	-	1 533	-	36	1 319	-	-
SYRIAN ARAB REPUBLIC	160	-	1 340	-	3	1 177	-	-
YEMEN	114	-	3 667	5	50	3 479	19	-
Total Middle East	8 294	-	16 687	69	182	8 123	19	-
<u>South West Asia</u>								
AFGHANISTAN	770	-	287	94	172	-	532	1 281
IRAN (ISLAMIC REPUBLIC OF)	3 786	-	13 389	73	701	8 579	271	21
OTHER COUNTRIES IN CASWANAME	100	-	424	23	176	388	-	263
PAKISTAN	5 681	-	25 489	314	691	18 005	821	23
SOUTH WEST ASIA OVERALL	17 024	-	-	-	-	(23 940)	6 916	-
Total South West Asia	27 361	-	39 589	504	1 740	3 032	8 540	1 588

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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
Central Asia								
CENTRAL ASIA	2 798	-	-	-	-	(2 798)	-	-
KAZAKHSTAN	-	-	1 128	3	36	1 089	-	-
KYRGYZSTAN	-	-	1 120	-	2	1 101	17	-
TAJIKISTAN	651	-	1 396	15	21	695	14	-
TURKMENISTAN	-	-	861	4	14	843	-	-
UZBEKISTAN	-	-	980	1	9	967	3	-
Total Central Asia	3 449	-	5 485	23	82	1 897	34	-
TOTAL CASWANAME	44 811	-	68 238	591	2 122	13 510	8 792	1 588

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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
THE AMERICAS								
<u>North America and the Caribbean</u>								
NORTH AMERICA AND CARIBBEAN OVERALL	-	-	-	-	-	-	-	-
THE CARIBBEAN	250	-	161	-	-	-	36	125
CANADA	-	-	1 215	21	-	1 194	-	-
CUBA	-	-	459	20	-	439	-	-
UNITED STATES OF AMERICA	-	-	4 856	43	20	4 793	-	-
Total North America and the Caribbean	250	-	6 691	84	20	6 426	36	125
<u>Central America</u>								
CENTRAL AMERICA OVERALL	228	-	-	-	-	(228)	-	-
COSTA RICA	200	-	1 363	26	5	1 132	-	-
MEXICO	4	-	1 842	-	18	1 820	-	-
LATIN AMERICA, NORTHERN	-	-	1 137	11	1	1 125	-	-
Total Central America	432	-	4 342	37	24	3 849	-	-
<u>Northern South America</u>								
COLOMBIA	4 843	-	6 018	46	11	369	755	6
ECUADOR	1 096	-	1 915	13	6	800	-	-
PANAMA	-	-	517	9	12	494	2	-
VENEZUELA	-	-	1 629	-	18	1 611	-	-
LATIN AMERICA, N. WESTERN	-	-	834	9	35	790	-	-
Total Northern South America	5 939	-	10 913	77	82	4 064	757	6
<u>Southern South America</u>								
SOUTH AMERICA	1 186	-	-	-	-	(1 186)	-	-
ARGENTINA	-	-	722	-	7	715	-	-
LATIN AMERICA, SOUTHERN	-	-	1 624	114	46	1 464	-	-
Total Southern South America	1 186	-	2 346	114	53	993	-	-
<u>Other Americas</u>								
AMERICA OVERALL	4 650	-	-	-	-	(4 650)	-	-
Total Other Americas	4 650	-	-	-	-	(4 650)	-	-
TOTAL THE AMERICAS	12 457	-	24 292	312	179	10 682	793	131

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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
ASIA AND THE PACIFIC								
South Asia								
BANGLADESH	-	-	2 695	35	16	2 622	22	-
INDIA	472	-	2 870	25	18	2 355	-	-
SRI LANKA	3 259	-	6 321	131	271	757	1 903	-
MYANMAR	2 314	-	4 070	40	33	1 660	23	-
NEPAL	1 586	-	5 747	3	85	4 003	70	-
OTHER COUNTRIES IN SOUTH ASIA	-	-	14	-	-	14	-	-
SOUTH ASIA OVERALL	6 728	-	-	-	-	(6 857)	129	-
Total South Asia	14 359	-	21 717	234	423	4 554	2 147	-
East Asia and the Pacific								
AUSTRALIA	-	-	968	-	62	900	6	-
CHINA	-	-	3 493	57	19	3 412	5	-
EAST ASIA & PACIFIC	12 557	-	-	-	-	(12 557)	-	-
INDONESIA	791	-	7 344	119	151	6 270	13	-
JAPAN	-	-	2 962	3	30	2 513	798	382
CAMBODIA	-	-	562	155	207	182	18	-
REPUBLIC OF KOREA	-	-	389	-	-	389	-	-
MALAYSIA	35	-	1 382	-	7	1 337	3	-
MONGOLIA - ULAN BATOR	-	-	59	-	3	54	2	-
OTHER COUNTRIES IN EAST ASIA	-	-	71	2	22	41	6	-
PHILIPPINES	-	-	337	1	3	333	-	-
PAPUA NEW GUINEA	-	-	369	-	-	368	1	-
SINGAPORE	-	-	39	2	-	36	1	-
VIET NAM	-	-	71	-	9	62	-	-
THAILAND	3 374	-	5 584	3	12	2 171	24	-
EAST TIMOR	-	-	1 415	643	86	787	6	107
Total East Asia and the Pacific	16 757	-	25 045	985	611	6 298	883	489
Other Asia								
ASIA OVERALL	2 658	-	-	-	-	(2 658)	-	-
Total Other Asia	2 658	-	-	-	-	(2 658)	-	-
TOTAL ASIA AND THE PACIFIC	33 774	-	46 762	1 219	1 034	8 194	3 030	489

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SCE	4 046	-	7 617	-	298	3 273	-	-
FIELD SUPPORT	-	-	3 212	-	105	3 107	-	-
DEVELOPMENT OF NEW SYSTEMS	-	-	11 097	-	-	11 097	-	-
TRAINING	327	-	2 696	-	255	2 114	-	-
GLOBAL OPERATIONS	30 113	507	29 070	(205)	701	(281)	2 841	4 606
STAFF HOUSING	-	-	-	-	23	-	448	471
PI - INCOME GEN. ACTIVITIES	-	56	23	-	21	-	358	412
Total Global Operations	34 486	563	53 715	(205)	1 403	19 310	3 647	5 489
Headquarters								
REG. BUREAU FOR AFRICA	253	-	3 409	-	17	3 139	-	-
REG. BUREAU FOR ASIA AND OCEANIA	-	-	2 765	-	16	2 749	-	-
DIV. COMMUNICATION & INFORMATION	-	-	9 338	-	64	9 274	-	-
REG. BUREAU FOR EUROPE	-	-	4 792	-	16	4 776	-	-
DRM - JOINT UN ACTIVITIES	-	-	9 474	-	201	9 273	-	-
DRM - HUMAN RES. MANAGEMENT	-	-	8 401	-	21	8 380	-	-
DEP. OF INTERNATIONAL PROTECTION	272	-	7 534	-	38	7 120	104	-
REG. BUREAU FOR THE AMERICAS	-	-	1 880	-	25	1 855	-	-
REGIONAL BUREAU FOR CASWANAME	-	-	3 332	-	23	3 309	-	-
DRM - DIV RESOURCE MANAGEMENT	-	-	6 138	-	20	6 118	-	-
DIVISON OF OPERATIONAL SUPPORT	62	-	9 438	-	37	9 339	-	-
EXECUTIVE DIRECTION & MANAGEMENT	262	-	4 702	-	23	4 322	95	-
HORN AFR. LIAISON UNIT	-	-	1 192	-	1	1 191	-	-
DPO - EVALUATION & POLICY SECTION	-	-	911	-	1	910	-	-
GREAT LAKESLIAISON UNIT	-	-	1 004	-	6	998	-	-
DRM - HEADQUARTERS OVERALL	-	-	3 075	-	78	2 997	-	-
HEADQUARTERS	18 436	-	212	(18)	-	(18 091)	42	157
INFORMATION TECHNOLOGY TELECOM SCE	-	-	5 094	-	83	5 011	-	-
SOUTHERN AFRICALIAISON UNIT	-	-	885	-	3	882	-	-
UNIT FOR SOUTH EASTERN EUROPE OPS	-	-	-	-	5	(5)	-	-
WEST AND CENTRAL AFRICA LIAISON UNI	-	-	1 150	-	2	1 148	-	-
Total Headquarters	19 285	-	84 726	(18)	680	64 695	241	157

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	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
Unearmarked								
UNEARMARKED	0	42 325	0	1 944	0	-	29 283	73 552
UNRESTRICTED	174 023	1 984	-	368	-	(191 872)	(29 247)	(44 744)
Total Unearmarked	174 023	44 309	-	2 312	-	(191 872)	36	28 808
Operational Reserve								
OPERATIONAL RESERVE	8 740	-	-	-	-	(8 740)	10 000	10 000
Total Operational Reserve	8 740	-	-	-	-	(8 740)	10 000	10 000
TOTAL OTHER	236 534	44 872	138 441	2 089	2 083	(116 607)	13 924	44 454
Total Annual Programme Budget	651 959	44 874	713 484	7 288	11 196	15 428	30 845	48 106

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget-Trust Funds	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>AFRICA</u>								
<u>West and Central Africa</u>								
SIERRA LEONE	-	-	-	-	-	-	-	-
Total West and Central Africa	0	0	0	0	0	0	0	0
<u>The Great Lakes</u>								
UNITED REP. OF TANZANIA	-	-	-	-	25	-	-	25
Total The Great Lakes	0	0	0	0	25	0	0	25
<u>Southern Africa</u>								
SOUTH AFRICA	-	2	-	6	13	(21)	-	-
ZAMBIA	-	-	-	-	-	-	-	-
Total Southern Africa	0	2	0	6	13	-21	0	0
Total AFRICA	0	2	0	6	38	-21	0	25
<u>OTHER</u>								
<u>Global Operations</u>								
GLOBAL OPERATIONS	500	12	1 145	18	90	571	293	339
Total Global Operations	500	12	1 145	18	90	571	293	339
<u>Headquarters</u>								
DIV. COMMUNICATION & INFORMATION	177	-	-	-	26	(203)	-	-
DIVISION OF OPERATIONAL SUPPORT	-	-	162	-	-	162	-	-
Total Headquarters	177	0	162	0	26	-41	0	0
Total OTHER	677	12	1 307	18	116	530	293	339
Total Annual Programme Budget-Trust Funds	677	14	1 307	24	154	509	293	364

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	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
AFRICA								
West and Central Africa								
BENIN	-	-	62	-	-	62	-	-
GHANA	-	-	760	-	-	760	-	-
GUINEA	-	-	2 540	(21)	43	2 516	2	-
COTE D'IVOIRE	667	-	5 131	-	160	4 375	-	71
LIBERIA	214	-	3 194	-	2	2 973	5	-
NIGERIA	-	-	65	-	-	65	-	-
SENEGAL	-	-	314	-	-	314	-	-
SIERRA LEONE	-	-	-	212	59	(271)	-	-
WEST AFRICA	-	-	10 092	-	141	9 638	313	-
WEST AND CENTRAL AFRICA OVERALL	18 103	-	-	-	-	(17 742)	124	485
Total West and Central Africa	18 984	0	22 158	191	405	2 690	444	556
East and Horn of Africa								
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-	-
ETHIOPIA	310	-	581	-	-	271	-	-
KENYA	1 182	-	1 602	-	-	420	-	-
UGANDA	540	-	705	-	-	165	-	-
Total East and Horn of Africa	2 032	0	2 888	0	0	856	0	0
Central Africa & The Great Lakes								
CENTRAL AFRICAN REPUBLIC	300	0	514	0	0	214	0	-
CHAD	7 913	0	9 848	0	0	3 192	0	1 257
CONGO	185	0	306	0	0	121	0	-
DEMOCRATIC REPUBLIC OF CONGO	346	0	4 205	0	0	3 859	0	-
UNITED REP. OF TANZANIA	-	-	-	-	-	-	-	-
Total The Great Lakes	8 744	0	14 873	0	0	7 386	0	1 257
Southern Africa								
ANGOLA	14 502	-	19 192	(11)	3	4 651	47	-
NAMIBIA	-	-	433	-	-	433	-	-
SOUTH AFRICA	-	-	331	-	-	331	-	-
SOUTHERN AFRICA	10 317	-	-	-	-	(10 078)	-	239
ZAMBIA	680	-	2 263	2	1	715	996	131
Total Southern Africa	25 499	0	22 219	-9	4	-3 948	1 043	370
Other Africa								
AFRICA OVERALL	1 412	0	0	0	0	-1 397	0	15
Total Other Africa	1 412	0	0	0	0	-1 397	0	15
Total AFRICA	56 671	0	62 138	182	409	5 587	1 487	2 198

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	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								
Eastern Europe								
RUSSIAN FEDERATION	-	-	-	-	-	-	0	-
Total Eastern Europe	0	0	0	0	0	0	0	0
Western Europe								
UNITED KINGDOM			492			492		-
GERMANY	-	-	19	-	-	19	0	-
Total Western Europe	0	0	511	0	0	511	0	0
Central Europe and Baltic States								
TURKEY			1 551			1 551		-
Total Central Europe and Baltic States	0	0	1 551	0	0	1 551	0	0
South Eastern Europe								
ALBANIA						(15)	15	-
THE FORMER YUGOSLAV REP. MACEDONIA						(535)	535	-
SOUTH EASTERN EUROPE						(515)	515	-
Total South Eastern Europe	0	0	0	0	0	-1 065	1 065	0
Total EUROPE	0	0	2 062	0	0	997	1 065	0

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	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>CASWANAME</u>								
<u>Middle East</u>								-
IRAQ	1 090	-	20 798	-	-	19 708	0	-
JORDAN	1 669	-	4 721	-	-	3 052	0	-
KUWAIT	-	-	-	-	-	-	0	-
LEBANON	-	-	153	-	-	153	0	-
MIDDLE EAST OVERALL	73 740	-	18 598	-	-	(34 987)	0	20 155
SAUDI ARABIA	-	-	865	-	-	865	0	-
SYRIAN ARAB REPUBLIC	370	-	536	-	-	166	0	-
Total Middle East	76 869	0	45 671	0	0	-11 043	0	20 155
<u>South West Asia</u>								
AFGHANISTAN	60 824	-	90 432	1 095	4 947	25 265	787	2 486
IRAN (ISLAMIC REPUBLIC OF)	147	-	10 281	114	311	5 835	3 991	117
OTHER COUNTRIES IN CASWANAME	-	-	164	20	1	143	-	-
PAKISTAN	295	-	9 765	442	623	8 298	128	21
SOUTH WEST ASIA OVERALL	63 705	-	-	-	-	(47 977)	2 757	18 485
Total South West Asia	124 971	0	110 642	1 671	5 882	-8 436	7 663	21 109
<u>Central Asia</u>								
TAJIKISTAN	-	-	114	-	9	105	-	-
TURKMENISTAN	-	-	67	-	33	34	-	-
UZBEKISTAN	-	-	182	-	22	130	30	-
Total Central Asia	0	0	363	0	64	269	30	0
Total CASWANAME	201 840	0	156 676	1 671	5 946	-19 210	7 693	41 264

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	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
ASIA AND THE PACIFIC								
South Asia								
SRI LANKA	8 683	-	7 636	30	35	(610)	2 823	3 325
Total South Asia	8 683	0	7 636	30	35	-610	2 823	3 325
East Asia and the Pacific								
EAST ASIA and the PACIFIC	-	-	-	-	-	-	-	-
INDONESIA	-	-	-	-	-	(3 630)	3 630	-
EAST TIMOR	-	-	-	-	-	(787)	787	-
Total East Asia and the Pacific	0	0	0	0	0	-4 417	4 417	0
Total ASIA AND THE PACIFIC	8 683	0	7 636	30	35	-5 027	7 240	3 325
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SCE	-	-	-	-	-	-	-	-
GLOBAL OPERATIONS	-	-	-	-	16	(16)	-	-
Total Global Operations	0	0	0	0	16	-16	0	0
Headquarters								
REG. BUREAU FOR ASIA AND OCENIA	-	-	3	-	-	3	-	-
REGIONAL BUREAU FOR CASWANAME	-	-	3 172	-	22	3 150	-	-
EXECUTIVE DIRECTION & MANAGEMENT	-	-	68	-	-	68	-	-
GREAT LAKES LIAISON UNIT	-	-	-	-	-	-	-	-
DRM - HEADQUARTERS OVERALL	-	-	-	(35)	-	35	-	-
HEADQUARTERS	255	-	-	-	-	(85)	-	170
SOUTHERN AFRICA LIAISON UNIT	-	-	218	-	-	218	-	-
WEST AND CENTRAL AFRICA LIAISON UNIT	-	-	255	-	-	255	-	-
Total Headquarters	255	0	3 716	-35	22	3 644	0	170
Unearmarked								
UNRESTRICTED	-	1 617	-	-	-	-	544	2 161
Total Unearmarked	0	1 617	0	0	0	0	544	2 161
Total OTHER	255	1 617	3 716	-35	38	3 628	544	2 331
Total Supplementary Programme Budget	267 449	1 617	232 228	1 848	6 428	-14 025	18 029	49 118

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country

For the period ending 31/12/2003
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget - Trust 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
OTHER								
Global Operations								
GLOBAL OPERATIONS	730	-	370	168	-	(509)	345	364
Total Global Operations	730	0	370	168	0	-509	345	364
Headquarters								
EXECUTIVE DIRECTION MANAGEMENT		-		-			-	-
Total Headquarters	0	0	0	0	0	0	0	0
Total OTHER	730	0	370	168	0	-509	345	364
Total Supp. Programme Budget - Trust Fund	730	0	370	168	0	-509	345	364

Statement of Income Expenditure
By Fund/ExCom Region/Global Appeal Region/Country
For the period ending 31/12/2003
(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
OTHER								
Global Operations								
GLOBAL OPERATIONS	5 916	-	5 783	(13)	163	(284)	5 922	5 921
Total Global Operations	5 916	0	5 783	-13	163	-284	5 922	5 921
Headquarters								
HEADQUARTERS	1 837	-	1 593	-	23	284	455	1 006
Total Headquarters	1 837	0	1 593	0	23	284	455	1 006
UNEARMARKED								
UNRESTRICTED	297	-						297
Total Unearmarked	297	0	0	0	0	0	0	297
Total OTHER	8 050	0	7 376	-13	186	0	6 377	7 224
Total Junior Professional Officers	8 050	0	7 376	-13	186	0	6 377	7 224

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
AFRICA							
<u>West and Central Africa</u>							
BENIN	(43)	55	12	41	(29)	-	12
BURKINA FASO	1	-	1	-	1	-	1
CÔTE D'IVOIRE	304	351	655	569	86	-	655
CAMEROON	92	47	139	125	14	-	139
GAMBIA	90	36	126	127	(1)	-	126
GHANA	(196)	372	176	165	11	-	176
GUINEA	1 220	742	1 962	1 868	94	-	1 962
GUINEA BISSAU	22	-	22	29	(7)	-	22
LIBERIA	(308)	434	126	58	68	-	126
MALI	(54)	101	47	24	23	-	47
NIGER	(6)	5	(1)	-	(1)	-	(1)
NIGERIA	41	45	86	47	39	-	86
SENEGAL	109	79	188	174	14	-	188
SIERRA LEONE	2 120	1 190	3 310	3 161	77	72	3 310
TOGO	(2)	-	(2)	-	(2)	-	(2)
WEST AFRICA	124	-	124	124	-	-	124
TOTAL West and Central Africa	3 514	3 457	6 971	6 512	387	72	6 971
<u>East and Horn of Africa</u>							
DJIBOUTI	389	78	467	383	84	-	467
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-
ERITREA	2 772	344	3 116	2 965	27	124	3 116
ETHIOPIA	740	676	1 416	1 225	191	-	1 416
KENYA	1 563	661	2 224	2 034	190	-	2 224
SOMALIA	587	80	667	665	2	-	667
SUDAN	1 556	146	1 702	1 495	53	154	1 702
UGANDA	60	841	901	752	27	122	901
TOTAL East and Horn of Africa	7 667	2 826	10 493	9 519	574	400	10 493

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	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>The Great Lakes</u>							
BURUNDI	(5 837)	6 729	892	857	35	-	892
CENTRAL AFRICAN REPUBLIC	50	156	206	193	13	-	206
CHAD	(155)	178	23	-	23	-	23
CONGO	(299)	637	338	336	2	-	338
COUNTRIES IN CENTRAL AFRICA	167	14	181	181	-	-	181
DEMOCRATIC REPUBLIC OF CONGO	(31)	31	-	-	-	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	(617)	1 520	903	487	416	-	903
GABON	350	12	362	370	(8)	-	362
GREAT LAKES	-	-	-	-	-	-	-
RWANDA	191	163	354	320	34	-	354
UNITED REP. OF TANZANIA	(2 076)	5 038	2 962	2 741	133	88	2 962
TOTAL The Great Lakes	(8 257)	14 478	6 221	5 485	648	88	6 221
<u>Southern Africa</u>							
ANGOLA	186	150	336	125	211	-	336
BOTSWANA	145	39	184	86	98	-	184
DIR OFF FOR SAF (PRETORIA)	67	-	67	67	-	-	67
LESOTHO	-	-	-	-	-	-	-
MALAWI	100	64	164	125	10	29	164
MOZAMBIQUE	(47)	107	60	30	30	-	60
NAMIBIA	427	18	445	42	252	151	445
SOUTH AFRICA	87	41	128	146	(18)	-	128
SOUTHERN AFRICA	(181)	207	26	26	-	-	26
SWAZILAND	19	-	19	-	19	-	19
ZAMBIA	140	558	698	609	89	-	698
ZIMBABWE	244	(25)	219	216	3	-	219
TOTAL Southern Africa	1 187	1 159	2 346	1 472	694	180	2 346
Other Africa							
AFRICA OVERALL	(3 478)	3 478	-	-	-	-	-
TOTAL Other Africa	(3 478)	3 478	-	-	-	-	-
TOTAL AFRICA	633	25 398	26 031	22 988	2 303	740	26 031

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	30	-	30	30	-	-	30
AZERBAIJAN	(782)	828	46	27	19	-	46
BELARUS	21	2	23	21	2	-	23
EASTERN EUROPE	-	-	-	-	-	-	-
GEORGIA	(33)	280	247	233	14	-	247
MOLDOVA	(34)	9	(25)	-	(25)	-	(25)
OTHER COUNTRIES IN EASTERN EUROPE	(316)	389	73	5	68	-	73
REPUBLIC OF MOLDOVA	113	57	170	145	25	-	170
RUSSIAN FEDERATION	39	292	331	331	-	-	331
UKRAINE	(81)	145	64	63	1	-	64
TOTAL Eastern Europe	(1 043)	2 002	959	855	104	-	959
Western Europe							
AUSTRIA	(41)	72	31	31	-	-	31
BELGIUM	35	1	36	30	6	-	36
FRANCE	10	32	42	53	(11)	-	42
GERMANY	135	42	177	18	159	-	177
GREECE	(3)	17	14	14	-	-	14
IRELAND	(61)	67	6	1	5	-	6
ITALY	34	1	35	41	(6)	-	35
MALTA	4	-	4	4	-	-	4
NETHERLANDS	(17)	6	(11)	-	(11)	-	(11)
PORTUGAL	1	-	1	1	-	-	1
SPAIN	21	5	26	26	-	-	26
SWEDEN	(45)	39	(6)	1	(7)	-	(6)
SWITZERLAND	566	37	603	31	572	-	603
UNITED KINGDOM	(59)	88	29	11	18	-	29
TOTAL Western Europe	580	407	987	262	725	-	987

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>CASWANAME</u>							
<u>North Africa</u>							
ALGERIA	754	26	780	777	3	-	780
LIBYAN ARAB JAMAHIRIYA	5	37	42	42	-	-	42
MAURITANIA	11	1	12	7	5	-	12
MOROCCO	19	2	21	1	20	-	21
NORTH AFRICA OVERALL	(370)	370	-	-	-	-	-
TUNISIA	2	-	2	1	1	-	2
WESTERN SAHARA TERRITORY	10	1	11	11	-	-	11
TOTAL North Africa	431	437	868	839	29	-	868
<u>Middle East</u>							
EGYPT	(112)	151	39	39	-	-	39
IRAQ	136	83	219	127	92	-	219
ISRAEL	2	2	4	4	-	-	4
JORDAN	(291)	484	193	193	-	-	193
KUWAIT	(11)	8	(3)	-	(3)	-	(3)
LEBANON	37	13	50	50	-	-	50
MIDDLE EAST OVERALL	-	-	-	-	-	-	-
SAUDI ARABIA	(87)	104	17	18	(1)	-	17
SYRIAN ARAB REPUBLIC	(180)	198	18	29	(11)	-	18
YEMEN	309	14	323	319	4	-	323
TOTAL Middle East	(197)	1 057	860	779	81	-	860

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
South West Asia							
AFGHANISTAN	1 037	373	1 410	55	74	1 281	1 410
IRAN (ISLAMIC REPUBLIC OF)	1 598	1 340	2 938	2 885	32	21	2 938
OTHER COUNTRIES IN CASWANAME	295	-	295	32	-	263	295
PAKISTAN	(285)	2 497	2 212	2 060	129	23	2 212
SOUTH WEST ASIA OVERALL	-	-	-	-	-	-	-
TOTAL South West Asia	2 645	4 210	6 855	5 032	235	1 588	6 855
Central Asia							
CENTRAL ASIAN REPUBLICS	700	(700)	-	-	-	-	-
KAZAKHSTAN	(2)	41	39	39	-	-	39
KYRGYZSTAN	57	7	64	46	18	-	64
TAJIKISTAN	12	10	22	17	5	-	22
TURKMENISTAN	74	1	75	73	2	-	75
UZBEKISTAN	30	-	30	27	3	-	30
TOTAL Central Asia	871	(641)	230	202	28	-	230
TOTAL CASWANAME	3 750	5 063	8 813	6 852	373	1 588	8 813

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
CANADA	(8)	12	4	4	-	-	4
CUBA	2	-	2	2	-	-	2
THE CARIBBEAN	42	125	167	42	-	125	167
UNITED STATES OF AMERICA	(6)	8	2	2	-	-	2
TOTAL North America and the Caribbean	30	145	175	50	-	125	175
Central America							
COSTA RICA	(85)	131	46	33	13	-	46
GUATEMALA	22	4	26	-	26	-	26
LATIN AMERICA, NORTHERN	31	-	31	31	-	-	31
MEXICO	(6)	34	28	9	19	-	28
TOTAL Central America	(38)	169	131	73	58	-	131
Northern South America							
COLOMBIA	(336)	499	163	159	(2)	6	163
ECUADOR	(196)	224	28	22	6	-	28
LATIN AMERICA, N. WESTERN	31	-	31	31	-	-	31
PANAMA	2	2	4	1	3	-	4
VENEZUELA	(47)	60	13	14	(1)	-	13
TOTAL Northern South America	(546)	785	239	227	6	6	239
Southern South America							
ARGENTINA	40	(5)	35	35	-	-	35
CHILE	15	7	22	-	22	-	22
LATIN AMERICA, SOUTHERN	55	-	55	55	-	-	55
TOTAL Southern South America	110	2	112	90	22	-	112
AMERICA OVERALL	-	-	-	-	-	-	-
TOTAL Other Americas	-	-	-	-	-	-	-
TOTAL THE AMERICAS	(444)	1 101	657	440	86	131	657

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	(511)	656	145	135	10	-	145
INDIA	8	79	87	79	8	-	87
MYANMAR	606	(542)	64	42	22	-	64
NEPAL	(226)	398	172	148	24	-	172
OTHER COUNTRIES IN SOUTH ASIA	14	-	14	14	-	-	14
SRI LANKA	541	129	670	659	11	-	670
TOTAL South Asia	432	720	1 152	1 077	75	-	1 152
East Asia and the Pacific							
AUSTRALIA	(24)	49	25	7	18	-	25
CAMBODIA	(69)	94	25	25	-	-	25
CHINA	91	(22)	69	37	32	-	69
EAST ASIA & THE PACIFIC	(1 688)	1 688	-	-	-	-	-
EAST TIMOR	283	-	283	176	-	107	283
HONG KONG SAR	(28)	12	(16)	-	(16)	-	(16)
INDONESIA	(172)	412	240	184	56	-	240
JAPAN	497	-	497	100	15	382	497
KAMBODIA	6	6	12	-	12	-	12
LAO PEOPLE'S DEMOCRATIC REPUBLIC	5	2	7	-	7	-	7
MALAYSIA	50	73	123	114	9	-	123
MONGOLIA - ULAN BATUR	6	-	6	-	6	-	6
OTHER COUNTRIES IN EAST ASIA	12	-	12	12	-	-	12
PAPUA NEW GUINEA	54	4	58	58	-	-	58
PHILIPPINES	(56)	57	1	2	(1)	-	1
REPUBLIC OF KOREA	29	23	52	13	39	-	52
SINGAPORE	10	-	10	-	10	-	10
THAILAND	(337)	573	236	226	10	-	236
VIET NAM	4	1	5	4	1	-	5
TOTAL East Asia and the Pacific	(1 327)	2 972	1 645	958	198	489	1 645
ASIA OVERALL	(570)	570	-	-	-	-	-
TOTAL ASIA Overall	(570)	570	-	-	-	-	-
TOTAL ASIA AND THE PACIFIC	(1 465)	4 262	2 797	2 035	273	489	2 797

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
OTHER							
Global Operations							
DEVELOPMENT OF NEW SYSTEMS	3 107	-	3 107	3 107	-	-	3 107
EDM - EMERGENCY & SECURITY SERVICE	700	-	700	700	-	-	700
FIELD SUPPORT	655	-	655	655	-	-	655
GLOBAL OPERATIONS	(2 176)	12 747	10 571	5 989	-	4 582	10 571
PI - INCOME GEN. ACTIVITIES	435	-	435	-	-	435	435
STAFF HOUSING	472	-	472	-	-	472	472
TRAINING	1 291	(987)	304	304	-	-	304
TOTAL Global Operations	4 484	11 760	16 244	10 755	-	5 489	16 244
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(62)	139	77	77	-	-	77
DIV. COMMUNICATION & INFORMATION	258	-	258	258	-	-	258
DIVISION OF OPERATIONAL SUPPORT	186	62	248	248	-	-	248
DPO - EVALUATION AND POLICY SECTION	21	-	21	21	-	-	21
DRM - DIV. OF RESOURCE MANAGEMENT	34	-	34	34	-	-	34
DRM - HEADQUARTERS OVERALL	534	-	534	534	-	-	534
DRM - HUMAN RESOURCE MANAGEMENT	195	-	195	195	-	-	195
DRM - JOINT UN ACTIVITIES	1 305	-	1 305	1 305	-	-	1 305
EXECUTIVE DIRECTION & MANAGEMENT	143	-	143	143	-	-	143
GREAT LAKES LIAISON UNIT	29	-	29	29	-	-	29
HEADQUARTERS	14 217	17 113	31 330	213	30 961	156	31 330
HORN OF AFRICA LIAISON UNIT	7	-	7	7	-	-	7
INFO. TECHNOLOGY TELECOM SERVICES	163	-	163	163	-	-	163
REG. BUREAU FOR AFRICA	48	-	48	48	-	-	48
REG. BUREAU FOR ASIA AND OCEANIA	18	-	18	18	-	-	18
REG. BUREAU FOR EUROPE	63	-	63	63	-	-	63
REG. BUREAU FOR THE AMERICAS	19	-	19	19	-	-	19
REG. BUREAU FOR CASWANAME	30	-	30	30	-	-	30
SOUTHERN AFRICA LIAISON UNIT	26	-	26	26	-	-	26
WEST AND CENTRAL AFRICA LIAISON UNIT	22	-	22	22	-	-	22
TOTAL Headquarters	17 256	17 314	34 570	3 453	30 961	156	34 570

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex To Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Unearmarked							
UNEARMARKED	53 275	(9 005)	44 270	-	-	44 270	44 270
UNRESTRICTED	(27 519)	12 058	(15 461)	-	-	(15 461)	(15 461)
TOTAL Unearmarked	25 756	3 053	28 809	-	-	28 809	28 809
Operational Reserve							
OPERATIONAL RESERVE	10 000	-	10 000	-	-	10 000	10 000
TOTAL Operational Reserve	10 000	-	10 000	-	-	10 000	10 000
TOTAL OTHER	57 496	32 127	89 623	14 208	30 961	44 454	89 623
TOTAL Annual Programme Budget	62 127	71 981	134 108	50 919	35 083	48 106	134 108

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget - Trust Funds	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
AFRICA							
West and Central Africa							
LIBERIA			-				-
TOTAL West and Central Africa	-	-	-	-	-	-	-
East and Horn of Africa							
EAST AND HORN OF AFRICA			-				-
TOTAL East and Horn of Africa	-	-	-	-	-	-	-
The Great Lakes							
RWANDA			-				-
UNITED REP. OF TANZANIA	25	-	25	-	-	25	25
TOTAL The Great Lakes	25	-	25	-	-	25	25
Southern Africa							
SOUTH AFRICA	-	-	-	-	-	-	-
ZAMBIA	-	-	-	-	-	-	-
TOTAL Southern Africa	-	-	-	-	-	-	-
TOTAL AFRICA	25	-	25	-	-	25	25
CASWANAME							
Middle East							
YEMEN			-				-
TOTAL Middle East	-	-	-	-	-	-	-
TOTAL CASWANAME	-	-	-	-	-	-	-
OTHER							
Global Operations							
GLOBAL OPERATIONS	339	-	339	-	-	339	339
TOTAL Global Operations	339	-	339	-	-	339	339
Headquarters							
DIVISION OF OPERATIONAL SUPPORT	41	-	41	41	-	-	41
TOTAL Headquarters	41	-	41	41	-	-	41
TOTAL OTHER	380	-	380	41	-	339	380
TOTAL Annual Programme Budget-Trust Funds	405	-	405	41	-	364	405

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	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>AFRICA</u>							
<u>West and Central Africa</u>							
COTE D'IVOIRE	430	71	501	430	-	71	501
GHANA	132	-	132	132	-	-	132
GUINEA	(55)	114	59	59	-	-	59
LIBERIA	471	-	471	471	-	-	471
SENEGAL	12	-	12	12	-	-	12
SIERRA LEONE	(486)	486	-	-	-	-	-
WEST AFRICA	2 469	-	2 469	2 469	-	-	2 469
WEST AND CENTRAL AFRICA OVERALL	485	-	485	-	-	485	485
TOTAL West and Central Africa	3 458	671	4 129	3 573	-	556	4 129
<u>East and Horn of Africa</u>							
ETHIOPIA	282	-	282	282	-	-	282
ERITREA	-	-	-	-	-	-	-
KENYA	768	-	768	768	-	-	768
UGANDA	247	-	247	247	-	-	247
TOTAL East and Horn of Africa	1 297	-	1 297	1 297	-	-	1 297
<u>The Great Lakes</u>							
CENTRAL AFRICAN REPUBLIC	106	-	106	106	-	-	106
CHAD	2 991	897	3 888	2 631	-	1 257	3 888
CONGO	56	-	56	56	-	-	56
DEMOCRATIC REPUBLIC OF THE CONGO	132	69	201	201	-	-	201
UNITED REP. OF TANZANIA	-	-	-	-	-	-	-
TOTAL Southern Africa	3 285	966	4 251	2 994	-	1 257	4 251

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Other Africa							
AFRICA OVERALL	15	-	15	-	-	15	15
TOTAL Other Africa	15	-	15	-	-	15	15
TOTAL AFRICA	9 568	2 211	11 779	9 581	-	2 198	11 779
EUROPE							
Eastern Europe							
RUSSIAN FEDERATION	-	-	-	-	-	-	-
TOTAL Eastern Europe	-	-	-	-	-	-	-
Western Europe							
UNITED KINGDOM	42	-	42	42	-	-	42
TOTAL Western Europe	42	-	42	42	-	-	42
Central Europe and Baltic State							
TURKEY	20	-	20	20	-	-	20
TOTAL Central Europe and Baltic State	20	-	20	20	-	-	20
South Eastern Europe							
ALBANIA	-	-	-	-	-	-	-
SOUTH EASTERN EUROPE	-	-	-	-	-	-	-
THE FORMER YUGOSLAV REP. MACEDONIA	(98)	98	-	-	-	-	-
YUGOSLAVIA	-	-	-	-	-	-	-
TOTAL South Eastern Europe	(98)	98	-	-	-	-	-
TOTAL EUROPE	(36)	98	62	62	-	-	62

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	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							
<u>Middle East</u>							
IRAQ	9 943	(2 000)	7 943	7 943	-	-	7 943
JORDAN	757	-	757	757	-	-	757
LEBANON	21	-	21	21	-	-	21
MIDDLE EAST	13 547	7 000	20 547	392	-	20 155	20 547
SAUDI ARABIA	80	-	80	80	-	-	80
SYRIAN ARAB REPUBLIC	2	-	2	2	-	-	2
TOTAL Middle East	24 350	5 000	29 350	9 195	-	20 155	29 350
<u>South West Asia</u>							
AFGHANISTAN	3 903	10 468	14 371	11 885	-	2 486	14 371
IRAN (ISLAMIC REPUBLIC OF)	471	409	880	763	-	117	880
OTHER COUNTRIES IN CASWANAME	7	-	7	7	-	-	7
PAKISTAN	458	1 063	1 521	1 500	-	21	1 521
SOUTH WEST ASIA OVERALL	17 032	1 453	18 485	-	-	18 485	18 485
TOTAL South West Asia	21 871	13 393	35 264	14 155	-	21 109	35 264
<u>Central Asia</u>							
TAJIKISTAN	20	-	20	20	-	-	20
TURKMENISTAN	7	-	7	7	-	-	7
UZBEKISTAN	1	-	1	1	-	-	1
TOTAL Central Asia	28	-	28	28	-	-	28
TOTAL CASWANAME	46 249	18 393	64 642	23 378	-	41 264	64 642

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	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							
South Asia							
SRI LANKA	677	3 653	4 330	1 005	-	3 325	4 330
TOTAL South Asia	677	3 653	4 330	1 005	-	3 325	4 330
East Asia and the Pacific							
EAST TIMOR	-	-	-	-	-	-	-
INDONESIA	-	-	-	-	-	-	-
TOTAL East Asia and the Pacific	-	-	-	-	-	-	-
TOTAL ASIA AND THE PACIFIC	677	3 653	4 330	1 005	-	3 325	4 330

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SCE	(500)	500	-	-	-	-	-
GLOBAL OPERATIONS	500	(500)	-	-	-	-	-
TOTAL Global Operations	-	-	-	-	-	-	-
Headquarters							
DRM - HEADQUARTERS OVERALL	-	-	-	-	-	-	-
EXECUTIVE DIRECTION & MANAGEMENT	1	-	1	1	-	-	1
HEADQUARTERS	170	-	170	-	-	170	170
REG. BUREAU FOR ASIA AND OCEANIA	1	-	1	1	-	-	1
REG. BUREAU FOR CASWANAME	115	-	115	115	-	-	115
SOUTHERN AFRICALIAISON UNIT	1	-	1	1	-	-	1
WEST AND CENTRAL AFRICA LIAISON UNIT	13	-	13	13	-	-	13
TOTAL Headquarters	301	-	301	131	-	170	301
Unearmarked							
UNRESTRICTED	(86)	2 247	2 161	-	-	2 161	2 161
TOTAL Earmarked	(86)	2 247	2 161	-	-	2 161	2 161
Operational Reserve							
OPERATIONAL RESERVE	-	-	-	-	-	-	-
TOTAL Operational Reserve	-	-	-	-	-	-	-
TOTAL OTHER	215	2 247	2 462	131	-	2 331	2 462
TOTAL Supplementary Programme Budget	56 673	26 602	83 275	34 157	-	49 118	83 275

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget - Trust Fund	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
GLOBAL OPERATIONS	364	-	364	-	-	364	364
TOTAL Global Operations	364	-	364	-	-	364	364
Headquarters							
EXECUTIVE DIRECTION MANAGEMENT			-		-		-
TOTAL Headquarters	-	-	-	-	-	-	-
TOTAL OTHER	364	-	364	-	-	364	364
TOTAL Supp. Programme Budget - Trust Fund	364	-	364	-	-	364	364

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
AFRICA							
<u>West and Central Africa</u>							
CÔTE D'IVOIRE	(96)	-	(96)	-	-	(96)	(96)
GHANA	(42)	-	(42)	1	-	(43)	(42)
GUINEA	(90)	-	(90)	-	-	(90)	(90)
SENEGAL	(22)	-	(22)	3	-	(25)	(22)
SIERRA LEONE	(83)	-	(83)	7	-	(90)	(83)
TOTAL West and Central Africa	(333)	-	(333)	11	-	(344)	(333)
<u>East and Horn of Africa</u>							
DJIBOUTI	(13)	-	(13)	-	-	(13)	(13)
ERITREA	(67)	-	(67)	-	-	(67)	(67)
ETHIOPIA	(417)	-	(417)	7	-	(424)	(417)
KENYA	(349)	-	(349)	5	-	(354)	(349)
UGANDA	(227)	-	(227)	6	-	(233)	(227)
TOTAL East and Horn of Africa	(1 073)	-	(1 073)	18	-	(1 091)	(1 073)
<u>The Great Lakes</u>							
DEMOCRATIC REPUBLIC OF THE CONGO	(64)	-	(64)	-	-	(64)	(64)
RWANDA	(96)	-	(96)	8	-	(104)	(96)
UNITED REP. OF TANZANIA	(138)	-	(138)	14	-	(152)	(138)
TOTAL The Great Lakes	(298)	-	(298)	22	-	(320)	(298)
<u>Southern Africa</u>							
ANGOLA	(50)	-	(50)	3	-	(53)	(50)
MALAWI	(67)	-	(67)	-	-	(67)	(67)
MOZAMBIQUE	(21)	-	(21)	-	-	(21)	(21)
NAMIBIA	(64)	-	(64)	-	-	(64)	(64)
SOUTHERN AFRICA	(78)	-	(78)	2	-	(80)	(78)
ZAMBIA	(92)	-	(92)	-	-	(92)	(92)
TOTAL Southern Africa	(372)	-	(372)	5	-	(377)	(372)
TOTAL AFRICA	(2 076)	-	(2 076)	56	-	(2 132)	(2 076)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
EUROPE							
<u>Eastern Europe</u>							
ARMENIA	(81)	-	(81)	-	-	(81)	(81)
AZERBAIJAN	(190)	-	(190)	18	-	(208)	(190)
GEORGIA	(59)	-	(59)	-	-	(59)	(59)
REPUBLIC OF MOLDOVA	(39)	-	(39)	1	-	(40)	(39)
RUSSIAN FEDERATION	(256)	-	(256)	-	-	(256)	(256)
TOTAL Eastern Europe	(625)	-	(625)	19	-	(644)	(625)
<u>Western Europe</u>							
BELGIUM	(76)	-	(76)	-	-	(76)	(76)
SWITZERLAND	(66)	-	(66)	-	-	(66)	(66)
TOTAL Western Europe	(142)	-	(142)	-	-	(142)	(142)
<u>Central Europe and Baltic States</u>							
CZECH REPUBLIC	(74)	-	(74)	-	-	(74)	(74)
SLOVENIA	(50)	-	(50)	2	-	(52)	(50)
TURKEY	(206)	-	(206)	2	-	(208)	(206)
TOTAL Central Europe and Baltic States	(330)	-	(330)	4	-	(334)	(330)
<u>South Eastern Europe</u>							
BOSNIA AND HERZEGOVINA	(433)	-	(433)	5	-	(438)	(433)
CROATIA	(139)	-	(139)	-	-	(139)	(139)
THE FORMER YUGOSLAV REP. MACEDONIA	(48)	-	(48)	7	-	(55)	(48)
YUGOSLAVIA	(96)	-	(96)	-	-	(96)	(96)
TOTAL South Eastern Europe	(716)	-	(716)	12	-	(728)	(716)
TOTAL EUROPE	(1 813)	-	(1 813)	35	-	(1 848)	(1 813)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
CASWANAME							
North Africa							
LIBYAN ARAB JAMAHIRIYA	(5)	-	(5)	-	-	(5)	(5)
TOTAL North Africa	(5)	-	(5)	-	-	(5)	(5)
Middle East							
EGYPT	(78)	-	(78)	-	-	(78)	(78)
JORDAN	(67)	-	(67)	-	-	(67)	(67)
SYRIAN ARAB REPUBLIC	(77)	-	(77)	5	-	(82)	(77)
YEMEN	(74)	-	(74)	-	-	(74)	(74)
TOTAL Middle East	(296)	-	(296)	5	-	(301)	(296)
South West Asia							
AFGHANISTAN	(110)	-	(110)	-	-	(110)	(110)
IRAN (ISLAMIC REPUBLIC OF)	(106)	-	(106)	-	-	(106)	(106)
PAKISTAN	(9)	-	(9)	-	-	(9)	(9)
TOTAL South West Asia	(225)	-	(225)	-	-	(225)	(225)
Central Asia							
KYRGYZSTAN	-	-	-	-	-	-	-
TURKMENISTAN	(10)	-	(10)	-	-	(10)	(10)
TOTAL Central Asia	(10)	-	(10)	-	-	(10)	(10)
TOTAL CASWANAME	(536)	-	(536)	5	-	(541)	(536)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
THE AMERICAS							
North America and the Caribbean							
UNITED STATES OF AMERICA	(50)	-	(50)	4	-	(54)	(50)
TOTAL North America and the Caribbean	(50)	-	(50)	4	-	(54)	(50)
Central America							
COSTA RICA	-	-	-	-	-	-	-
TOTAL Central America	-	-	-	-	-	-	-
Northern South America							
COLOMBIA	(88)	-	(88)	-	-	(88)	(88)
VENEZUELA	(117)	-	(117)	9	-	(126)	(117)
TOTAL Northern South America	(205)	-	(205)	9	-	(214)	(205)
TOTAL THE AMERICAS	(255)	-	(255)	13	-	(268)	(255)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
<u>ASIA AND THE PACIFIC</u>							
<u>South Asia</u>							
INDIA	(61)	-	(61)	2	-	(63)	(61)
MYANMAR	(168)	-	(168)	-	-	(168)	(168)
NEPAL	(129)	-	(129)	10	-	(139)	(129)
SRI LANKA	(158)	-	(158)	7	-	(165)	(158)
TOTAL South Asia	(516)	-	(516)	19	-	(535)	(516)
<u>East Asia and the Pacific</u>							
CAMBODIA	(74)	-	(74)	7	-	(81)	(74)
CHINA	(59)	-	(59)	-	-	(59)	(59)
INDONESIA	(16)	-	(16)	-	-	(16)	(16)
MALAYSIA	(10)	-	(10)	-	-	(10)	(10)
THAILAND	(220)	-	(220)	7	-	(227)	(220)
TOTAL East Asia and the Pacific	(379)	-	(379)	14	-	(393)	(379)
TOTAL ASIA AND THE PACIFIC	(895)	-	(895)	33	-	(928)	(895)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
By Fund/ExCom Region/Global Appeal Region/Country
As at 31/12/2003
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	(65)	-	(65)	2	-	(67)	(65)
GLOBAL OPERATIONS	14 416	(2 713)	11 703	-	-	11 703	11 703
TOTAL Global Operations	14 351	(2 713)	11 638	2	-	11 636	11 638
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(194)	-	(194)	5	-	(199)	(194)
DIV. COMMUNICATION & INFORMATION	(443)	-	(443)	17	-	(460)	(443)
DIVISION OF OPERATIONAL SUPPORT	(464)	-	(464)	26	-	(490)	(464)
DPO - EVALUATION AND POLICY SECTION	(18)	-	(18)	2	-	(20)	(18)
DRM - HUMAN RESOURCE MANAGEMENT	(245)	-	(245)	11	-	(256)	(245)
EXECUTIVE DIRECTION & MANAGEMENT	(98)	-	(98)	-	-	(98)	(98)
HEADQUARTERS	2 702	(102)	2 600	-	-	2 600	2 600
REG. BUREAU FOR EUROPE	(68)	-	(68)	1	-	(69)	(68)
TOTAL Headquarters	1 172	(102)	1 070	62	-	1 008	1 070
Unearmarked							
UNRESTRICTED	(3 518)	3 815	297	-	-	297	297
TOTAL Unearmarked	(3 518)	3 815	297	-	-	297	297
TOTAL OTHER	12 005	1 000	13 005	64	-	12 941	13 005
TOTAL Junior Professional Officers	6 430	1 000	7 430	206	-	7 224	7 430

2003 Extra-Budgetary In Kind Donations to UNHCR
(In United States Dollars)

Appendix I

Donor	Amount
Norway	964 950
Republic of Korea	564 055
Saudi Arabia	305 385
Switzerland	2 763 000
Fuji Optical Co., Ltd. Japan	76 501
International Islamic Relief Org., Saudi Arabia	277 948
Human Appeal International, United Arab Emirates	154 172
Lutheran World Relief, USA	941 331
DHL Danzas, Austria	6 520
Hennes & Mauritz, Austria	121 525
Palmers Textil, Austria	47 348
Nike Emea, Belgium	594 215
Ericsson - Sweden	9 766
Merck & Co. Inc. USA	23 960
TOTAL	6 850 676

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

The basic mandate of UNHCR is found in 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 present statute and of seeking permanent solutions for the problem of refugees.

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

Notes to the financial statements

Note 1

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

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

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

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. The Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of the Standing Committee of the Whole. In 2003 the Executive Committee consisted of 64 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.

A United Nations regular budget line, which amounted to \$28,227,329 in 2003, supported 220 posts in UNHCR. This includes the staff costs and related costs of the High Commissioner and the Deputy High Commissioner's posts. It also includes staff costs and related costs of 218 posts under Management and Administration in UNHCR.

Note 2

Summary of significant accounting policies

(a) Financial rules for voluntary funds

The accounts of UNHCR voluntary funds are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner (A/AC.96/503/Rev.7) approved by the Executive Committee at its fiftieth session (hereinafter referred to as the Financial Rules). The financial statements and schedules also conform to the common accounting standards for the United Nations system (A/48/530, annex), as noted by the

General Assembly in its resolution 48/216 C of 23 December 1993 and as subsequently revised.

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

(b) Fund accounting

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

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

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

(c) Use of estimates

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

(d) Funds

Funds reported in the accounts are the following:

(i) The *Working Capital and Guarantee Fund* has an established ceiling of \$50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years’ programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated.

(ii) The *Annual Programme Fund* covers the financial activities that are approved annually by the Executive Committee for programmed activities for individual countries or areas and for certain costs incurred by Headquarters. It also includes the operational reserve that is established at an amount equivalent to 10 per cent of the programmed activities in the annual programme budget. The High Commissioner may make allocations from the operational reserve to other parts of the annual programme budget and to supplementary programmes.

(iii) 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. Furthermore, at the end of 2002, a supplementary

budget support cost system was introduced in UNHCR: document EC/53/SC/INF.4 and the UNHCR annual programme budget 2004 (A/AC.96/979, para 26) provide the background.

(iv) *Trust Funds* under both the annual programme and the supplementary programme cover activities for which UNHCR received monies from donors without assuming ownership of the funds. In 2003, UNHCR administered the following four trust funds: 1. Reproductive health in communities in crisis; 2. Addressing micro-nutrient deficiency in refugee situations; 3. Secretariat for the Commission on Human Security; 4. Advisory Board on Human Security. 1 and 2 are funded from the United Nations Fund for International Partnerships project and 3 and 4 from the United Nations Trust Fund for Human Security project for emergency training for the Asian and Pacific region.

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

(vi) The *Medical Insurance Plan* was established by the General Assembly at its forty-first session in accordance with the United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and related contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs. Coverage under the Plan is limited to locally recruited General Service staff and National Professional Officers in the field. (All other staff members are covered by the United Nations Office at Geneva (UNOG) insurance scheme, the United Nations Staff Mutual Insurance Society against Sickness and Accident (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 recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute are recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme.

Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary 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. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

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

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

(g) Interest Income

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

(h) Currency exchange adjustments

Currency exchange adjustments include exchange losses and gains on transactions, and losses and gains from the revaluation of year-end asset and liability balances, based on the United Nations operational rate of exchange. Apart from the unrealized gains or losses on contributions receivable, which are charged to the respective funds, exchange differences are charged to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(i) Miscellaneous income

Miscellaneous income includes income from the sale of used or surplus property and the settlement of insurance claims. The annual programme includes, as miscellaneous income, net recoveries relating to the transfer of emergency stockpile items to operational projects.

(j) Expenditure

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

(k) Deferred charges

In accordance with United Nations system accounting standards (para. 41), the organization has recorded commitments incurred against future financial periods as deferred charges (see note 12 below).

(l) Ex gratia payments

The granting of ex gratia payments is governed by rule 10.5 of the Financial Rules. Ex gratia payments are approved by the Controller up to an amount not exceeding \$5,000, when such payments are considered desirable in the interest of the organization. Payments over \$5,000 require the personal approval of the High Commissioner. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts. In 2003, UNHCR made ex gratia payments totalling \$19,426.

(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. At UNHCR, write-offs are recorded as adjustments to prior-years' expenditures. The writing off of amounts up to \$10,000 can be approved by the Controller after a full investigation. 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.

The writing-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such write-offs after a full investigation of each case.

(n) Provision against doubtful accounts receivable

UNHCR provides for an allowance for doubtful accounts receivable equal to the estimated uncollectible amounts.

(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 voluntary funds is not included in the fixed assets on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful life of the related assets.

Note 3

Working Capital Fund

In accordance with the Financial Rules, article VI, paragraph 6.4, UNHCR utilized \$28 million from the Working Capital and Guarantee Fund at

28 November 2003 to fund obligations pending the receipt of anticipated contributions. As a result of pledges received before 31 December 2003, UNHCR was able to refund the full amount within the financial year.

Note 4

Transfers between programmes and funds

(a) In line with note 2 (d), an amount of \$24,082,000 was transferred from the Supplementary Programme Fund to the Annual Programme Fund. Of this amount, \$5,476,000, representing fund balances for supplementary programmes that became part of the annual programme, were transferred from the Supplementary Programme Fund to the Annual Programme Fund at the beginning of the year. In addition, UNHCR has established a supplementary programme budget for which expenditure in 2003 totalled \$235 million. Of the total contributions to the supplementary programme budget, an amount of \$18,606,000 representing support costs has been transferred to the Annual Programme Fund. This amount is reflected under transfers from the Supplementary Programme Fund to the Annual Programme Fund.

(b) In line with note 2 (b), an amount of \$10,296,000 was transferred from the Annual Programme Fund to the Supplementary Programme Fund during 2003. Some supplementary programmes experienced a shortfall in funding during the course of their implementation in 2003. As such, allocations from the operational reserve were approved to cover emergency requirements while awaiting contributions. At year-end 2003, a total amount of \$10,296,000 remained uncovered by contributions to the supplementary programmes. This amount is reflected under transfers to and from other funds and operational reserve.

Note 5

Breakdown of expenditure

The following table shows the total UNHCR expenditure in 2003, broken down between funds and category.

Table V.1

UNHCR expenditure in 2003

(In thousands of United States dollars)

	<i>Programme (a)</i>	<i>Programme support (b)</i>	<i>Management and administration (c)</i>	<i>Total</i>
Annual programme	471 207	199 145	43 132	713 484
Annual Programme – Trust	1 146	161	0	1 307
Supplementary Programme	213 345	18 883	0	232 228
Supplementary Programme – Trust	370	0	0	370
Subtotal	686 068	218 189	43 132	947 389
Junior Professional Officers Fund (d)				7 376
Working Capital and Guarantee Fund				1 008
Medical Insurance Plan (e)				1 634
Grand total				957 407

(a) (i) The expenditure under the programme corresponds to the direct financial inputs needed used to achieve the objectives of a specific project or programme, including the costs of experts, support personnel, supplies and equipment, subcontracts, cash assistance and individual or group training.

(a) (ii) The expenditure amount under "Programme" in the above table, includes instalments paid to implementing partners during 2003. Implementing partners are required to report on disbursements made against instalments received from UNHCR, at established reporting dates. In 2003, UNHCR disbursed a total of \$304.6 million as instalments to implementing partners, of which \$185.7 million have been reported as at 31 December 2003, leaving a balance of \$118.9 million for which implementing partners will submit reports in 2004 as and when due, in accordance with the terms and conditions of project sub-agreements between UNHCR and the implementing partners.

(a) (iii) Of the instalments reported by the implementing partners, an amount of \$70 million corresponds to salaries and other staff costs incurred. A further \$5 million of programme expenditure relates to similar staff costs under the United Nations Volunteers scheme.

(b) The expenditure under "Programme support" corresponds to the costs of organizational units the primary functions of which are the formulation, development, delivery and evaluation of UNHCR programmes, including those units that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

(c) The expenditure under "Management and administration" corresponds to the costs of organizational units the primary function of which is the maintenance of the identity, direction and well-being of UNHCR, including the units that carry out the functions of executive direction, organizational policy and evaluation, external relations, information and administration.

(d) Junior Professional Officers Fund

The following table shows the expenditure, by region, under this fund, as well as the fund balance at the end of 2003.

Table V.2
Expenditure under the Junior Professional Officers Fund
(In thousands of United States dollars)

	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Total</i>
Africa	2 075 930	56 359	2 132 289
Europe	1 813 047	34 797	1 847 844
Central Asia, South-West Asia, North Africa and the Middle East	535 822	4 575	540 397
The Americas	254 658	12 749	267 407
Asia and the Pacific	895 440	32 966	928 406
Headquarters	1 596 150	64 175	1 660 325
Total	7 171 047	205 621	7 376 668

	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Total</i>
Reserve and funds balances as at 1 January 2003			6 377 436
Funds received in 2003			8 050 410
Total expenditure			-7 376 668
Other adjustments			186 179
Adjustment to prior year contribution			-13 402
Reserve and fund balances as at 31 December 2003			7 223 955

(e) Medical claims

In 2003, the Medical Insurance Plan received a total income of \$3,285,897 from premiums and \$216,650 in interest earned. Under this plan, UNHCR paid out to its subscribers an amount of \$1,633,399 in medical claims.

Note 6

Accounts receivable

(i) Provision:

Accounts receivable are presented in the statement of assets, liabilities, reserves and fund balances net of a provision for doubtful accounts receivable.

During 2003, provisions of \$2,696,404 were created and charged in relation to the following:

Implementing partners balances	\$825,120
Bank balances	\$1,250,675
VAT	\$620,609

(ii) Due from implementing agencies:

The increase of receivables from implementing partners between 2002 and 2003 (\$1,170,686) was largely related to the change from the legacy system (FMIS) to Peoplesoft software. For the 2003 closure, the aggregated amounts of unreported or unspent implementing partner balances from 1994 to 2002 were transferred to this receivable account. This treatment will allow follow-up of these outstanding balances and also better reflects the nature of such balances as being receivable after a longer time period.

Note 7

Write-offs during 2003

Liquid assets	\$601,349
Non-liquid assets	\$1,277,839
Total	\$1,879,188

During 2003 UNHCR had to write-off a total amount of \$601,349 in respect of unrecoverable balances due from various entities and theft or losses of cash that occurred in various locations where UNHCR operates.

\$290,704 of this had been provided for in 2002 and related to the write-off of long outstanding amounts under payments to implementing partners

from 1994 to 2001. All efforts undertaken to obtain reports on and/or recover the outstanding balances paid to implementing partners yielded no result.

A further \$37,511 provided for in 2002 related to the write-off of long outstanding amounts of VAT as reported through the Headquarters Asset Management Board.

The remaining \$273,134 related to the write-off of receivables for which no prior provision had been made, as well as losses due to theft, looting, etc. as reported through the Headquarters Asset Management Board.

A further total of \$1,277,839 for non-liquid assets was written off during 2003.

Note 8

Cash and term deposits

The amount shown for cash and term deposits represents the net total of all cash balances (including funds held in non-convertible currencies), less any overdrafts.

Table V.3 shows the breakdown between current and deposit accounts for the years 1999 to 2003.

Table V.3

Current and deposit accounts as at 31 December

(In thousands of United States dollars)

	1999	2000	2001	2002	2003
Cash deposit on 31 December					
Cash and current accounts	48 985	50 497	47 994	29 425	65 825
48-hours account	50	15 204	29 780	2 989	1 124
Deposit accounts	139 820	58 000	62 714	106 315	124 823
	188 855	123 701	140 488	138 729	191 772
Average in hand during year					
In current accounts	41 334	51 231	63 672	88 007	106 503
Invested (call and time deposit, securities)	140 664	65 631	77 467	63 686	62 025
	181 998	116 862	141 139	151 693	168 528
Interest earned					
On current accounts	1 089	1 633	1 485	1 399	1 004
On invested funds	6 933	3 962	3 193	2 006	1 508
	8 022	5 595	4 678	3 405	2 512
Average rate of interest earned					
On funds in hand and bank	4.41%	4.79%	3.64%	2.24%	1.49%
On invested funds	4.93%	4.93%	4.12%	3.15%	2.43%

Table V.4 shows details of cash and term deposits as at 31 December 2003.

Table V.4
Cash and term deposits as at 31 December 2003

<i>Banks</i>	<i>Period</i>	<i>Rate % p.a.</i>	<i>Maturity</i>	<i>Amount</i>	<i>Equivalent in USD</i>	<i>Accrued Interest</i>
Bank of Tokyo-Mitsubishi, London	34 days	2.13000	15.01.04	EUR 10 000 000	12 484 394	13 352
Lloyds TSBT, London	31 days	3.84000	30.01.04	GBP 15 000 000	26 642 984	2 688
Fortis Banque, Brussels	8 days	2.08000	07.01.04	EUR 20 000 000	24 968 789	1 372
BNP-Paribas, Paris	7 days	2.09000	07.01.04	EUR 15 000 000	18 726 592	0
Citicorp Banking Corp., Jersey	7 days	1.09000	07.01.04	USD 21 000 000	21 000 000	0
Citicorp Banking Corp., Jersey	12 days	1.09000	12.01.03	USD 21 000 000	21 000 000	0
Total					124 822 759	17 412

Table V.5 shows details of the dollar equivalent of non-convertible currencies held at 31 December 2003.

Table V.5
United States dollar equivalent of non-convertible currencies held at 31 December 2003

<i>Country^a</i>	<i>Currency</i>	<i>United States dollar equivalent</i>
Afghanistan	Afghani	17 704.13
Albania	Lek	7 882.16
Angola	Kwanza	2 185.38
Azerbaijan	Manat	30 711.77
Bosnia and Herzegovina	Convertible mark	180 311.44
Burundi	Franc	98 129.15
Colombia	Peso	23 219.05
Democratic Republic of the Congo	Congo franc	4 238.42
Egypt	Pound	17 895.87
Eritrea	Nafka	363 637.86
Ethiopia	Birr	53 119.94
Iran (Islamic Republic of)	Rial	203 588.76
Iraq	Dinar	277.88
Mozambique	Metical	2 169.67
Myanmar	Kyat	8 195.11
Nigeria	Naira	68 427.78
Somalia	Shilling	3 810.13
Sudan	Dinar	11 568.79
Syrian Arab Republic	Pound	17 735.77
Tajikistan	Somoni	127.51

<i>Country^a</i>	<i>Currency</i>	<i>United States dollar equivalent</i>
Turkmenistan	Manat	580.10
Uzbekistan	Som	3 115.51
Viet Nam	Dong	1 171.10
Total		1 119 803.28

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

Note 9

Voluntary contributions receivable

The receivable balance represents contributions outstanding from donors, the details of which are reflected in schedule 1 for 2003 and schedule 2 for prior years. The age of contributions outstanding is shown below:

	<i>United States dollars</i>
2003	52 805 221
2002	9 419 506
2001	2 149 687
2000	133 740
1999	174 657
Subtotal	64 682 811
Revaluation 31 December 2003	8 231 021
Total	72 913 832

Note 10

Due from United Nations and other agencies

The amount in statement II of \$722,267 is net of inter-office vouchers owed to UNDP. The amounts due from entities within the United Nations system in excess of \$10,000 are given below:

	<i>United States dollars</i>
Department of Peacekeeping Operations	366 584
Office for the Coordination of Humanitarian Affairs	368 356
Office of the United Nations Security Coordinator	201 929
Office of the Personal Representative of the Secretary-General for South Lebanon	261 161
World Food Programme	111 921
United Nations Office at Geneva	42 585
United Nations Development Programme	32 096
United Nations Headquarters	32 021
World Health Organization	14 096
International Organization for Migration	19 818

Note 11
Other receivables

	2003	2002
Amounts paid through UNOG	\$11 108 227	\$9 470 521
Other receivables	\$8 159 103	\$7 514 773
Consolidated balance 31 December	\$19 267 330	\$16 985 294

(a) The above-mentioned consolidated balance contains:

\$8,403,525 for education grant advances;

\$1,511,394 for travel advances;

\$1,742,760 for outstanding value added taxes;

\$ 1,231,985 for rental advances.

(b) In addition, an amount of \$777,412 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 2003. These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in the UNHCR accounts.

Table V.6

Loans made to or on behalf of refugees refundable to UNHCR as at 31 December 2003

	<i>For the year 2003</i>	<i>Cumulative to 31 December 2003</i>
Total loans made		\$16 362 777
Adjustments		
Unused funds refunded by implementing agencies		(817 068)
Transferred to the Refugee Committee established with the Austrian Ministry of the Interior		(4 105 721)
Exchange differences	172 010	5 800 225
		\$17 240 213

	<i>For the year 2003</i>	<i>Cumulative to 31 December 2003</i>
Liquidations		
<i>Repayments</i>	(114 766)	(14 768 833)
<i>Write-offs/conversion into grants</i>		(803 765)
<i>Agencies' collection fees and charges</i>	(14 506)	(683 335)
		(16 255 933)
Total loans outstanding at 31 December 2003		984 280
<i>Of which refundable upon receipt to implementing agencies for collection fees</i>		(206 868)
Total loans refundable to UNHCR at 31 December 2003^a		\$777 412
^a Breakdown by source of funds:		
–Major aid programmes	\$777 016	
–Other trust funds	<u>396</u>	
	\$777 412	

Note 12

Other assets: deferred charges

The increase in other assets reflected the increase in deferred charges recorded in UNHCR accounts related to multi-year contractual agreements. In particular, in 2003 UNDP and UNHCR signed a memorandum of understanding on sharing outsourcing services for their respective PeopleSoft Enterprise Resource Planning (ERP) project/Management Systems Renewal Project (MRSP). The UNHCR share of the costs is 72 monthly instalments, which began in November 2003. The charges incurred against future financial years of \$4,191,560 as at 31 December 2003 have been recorded in the financial statements, in order to present a true and fair view of the financial position of the organization regarding MSRP outsourcing services.

Note 13

Non-expendable property

As of 31 December 2002, the acquisition value of non-expendable property recorded in the UNHCR AssetTrak database was \$288,775,067 and the depreciated value was \$66,089,862.

On 31 December 2003, the acquisition value of non-expendable property recorded in the AssetTrak database was \$385,261,292 and the depreciated value was \$120,307,163.

The increase in both the historical value and the depreciated value demonstrates the continuing efforts of UNHCR in recording and monitoring its non-expendable property. While these values are not yet comprehensive, it is estimated that they represent 48 per cent of headquarters items by number and include data from 138 of the 200 field offices. The introduction of the asset management module in Peoplesoft will integrate this area into the UNHCR accounting and purchasing system, which will lead to enhanced reliability of such records in future.

Note 14
Accounts payable

The accounts payable include, inter alia, the following amounts due to other agencies:

<i>United States dollars</i>	
Other agencies:	
United Nations Office at Geneva	2 356 837
United Nations Development Programme	5 441 521
United Nations Headquarters	972 582
United Nations Volunteers	378 817
United Nations Children's Fund	32 588
International Organization for Migration	24 622
International Catholic Migration Commission	21 988
Agency subtotal	9 228 955
Staff related:	
Payroll (GS)	2 042 312
Payroll (P)	1 342 421
Death benefit	200 000
Payroll (United Nations Joint Staff Pension Fund)	54 041
Others	899 872
Total	13 767 601

The above-mentioned balance with UNOG includes UNHCR payroll and other staff costs (\$1,420,165) and repatriation grants (\$936,672) for former UNHCR staff. The UNOG amount payable in 2002 was \$5 million. With the assumption of the payroll function by UNHCR on 1 January 2004, \$1,102,886 (including the repatriation grants) of the above-mentioned UNOG balance became a payable due directly to UNHCR staff or former staff.

The above-mentioned balance with UNDP includes \$4,191,560 due under the memorandum of understanding on sharing outsourcing services for the UNHCR and UNDP Peoplesoft (ERP/MSRP) projects for which a related deferred charge has been set up (see note 12).

Note 15

Liabilities for end-of-service and post-retirement benefits

In accordance with the United Nations common practice, UNHCR has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or the liabilities for other types of end-of-service payments that will be owed when staff members leave the organization. Therefore, UNHCR has not created any reserve to fund these liabilities. Such expenses are budgeted for in the corresponding operations budget and the actual costs incurred in each financial period, when staff members terminate, are reported as current year expenditure.

(a) After-service health insurance

The financial dimension of the organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, it has been estimated that the UNHCR liability for after-service health insurance as of 31 December 2003 is as follows:

	<i>Present value of future benefits</i>	<i>Accrued liability</i>
Gross liability	\$258 916 000	\$184 844 000
Offset from retiree contributions	\$69 682 000	\$48 739 000
Net liability	\$189 234 000	\$136 105 000

The present value of future benefits is the discounted value of all benefits to be paid in the future to all current retirees and active staff expected to retire in the future. 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. Active staff members' benefits are fully accrued when staff members have reached the date of full eligibility for after-service benefits. The liabilities were valued based on a discount rate of 5.5 per cent.

(b) Accrued annual leave

Terminating staff are entitled to payment for any unused vacation days they may have accrued up to a maximum of 60 days. The organization's total liability for such unpaid accrued vacation compensation is estimated to be \$25 million approximately.

(c) Termination benefits

In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to a repatriation grant and reimbursement of related relocation expenses upon termination of their employment with the organization, based on the number of years of service. The organization's total liability at the end of 2003 for such unpaid repatriation and relocation entitlement is estimated to be \$129 million. This estimate has been based on the actual number of UNHCR staff by duty station and representative averages for both salaries and years of service.

(d) Pension plan

UNHCR is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the Fund consists of its mandated contribution at the rate established by the General Assembly together with any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report, the General Assembly has not invoked this provision. The result of the actuarial valuation as of 31 December 2001 was an actuarial surplus of 2.92 per cent of pensionable remuneration.
