



# General Assembly

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## Executive Committee of the High Commissioner's Programme

Sixty-first session

Geneva, 4-8 October 2010

Item 5 (b) of the provisional agenda

Consideration of reports on the work of the Standing Committee

Programme budgets, management, financial control  
and administrative oversight

## Voluntary funds administered by the United Nations High Commissioner for Refugees (Accounts for the year 2009)

Report by the High Commissioner

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## Letter of transmittal of 2009 financial statements

21 April 2010

Sir,

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

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

1. We are responsible for preparing financial statements, which properly present the activities of the organisation, and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions, which properly occurred in the financial period by the organisation, have been properly reflected and recorded, in the accounting records. All other records and related information have been made available to you.
2. The financial statements were prepared in accordance with:
  - (a) The United Nations System Accounting Standards;
  - (b) The Financial Regulations of the United Nations;
  - (c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;
  - (d) The accounting policies of the organisation, as summarised in Note 2 to the financial statements and these accounting policies have been applied on a basis consistent with the preceding financial periods.
3. The non-expendable property, disclosed in Note 15 to the financial statements, was owned by the organisation and was free from any charge. The cost of the non-expendable property in existence at 31 December 2009, as disclosed in the note, was fairly stated.
4. The value of cash and inter-agency balances recorded are not impaired and, in our opinion, are fairly stated.
5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectible amounts, recorded under the provision for doubtful accounts receivable, we expect all significant accounts receivable at 31 December 2009 to be collected.
6. All known accounts payable have been included in the accounts.

The Chairman of the United Nations Board of Auditors  
One UN Plaza  
DC1-2680  
New York, NY 10017  
cc: Richard Bellin, External Auditors Office (UNHCR)

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

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

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

## I. Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the Accounts of the Voluntary Funds Administered by the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To 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 appended financial statements, comprising Statements I to III, Schedules 1 to 5, Annexes I to II, Appendix I and Supporting Notes, were prepared in accordance with UNHCR Financial Rules (A/AC./96/503/Rev.8) and the United Nations System Accounting Standards. In Management's opinion, the accompanying financial statements present fairly the financial position of the Office as of 31 December 2009, and the results of its operations and its cash flows of individual Programmes, Funds and Accounts for the year then ended.

The Accounts are hereby

Certified:

Approved:

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

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

Geneva, Switzerland  
21 April 2010

## **II. Statement of UNHCR'S objectives and activities**

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 problems of refugees.

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

## **III. Financial highlights for the year ended 31 December 2009**

### **A. Introduction**

1. These financial highlights are complementary to UNHCR's Accounts for the year 2009. They present an overview of the consolidated results and analysis of the financial statements, by fund, highlighting significant trends and changes. To enable meaningful comparison of trends, the analysis excludes the financial results of the Staff Benefits Fund (in which the end-of-service and post-retirement liabilities are recorded), except as mentioned in paragraphs 35 and 36.

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

### **B. Overview**

3. In 2009, the total funds available<sup>1</sup> of \$1,208.4 million for the Annual Programme Fund fell short, by \$72.1 million, of the budget approved by the Executive Committee of \$1,280.5 million. In 2008 and 2007, the total funds available for the Annual Programme Fund exceeded the approved budget, in the amount of \$6.6 million and \$10.4 million respectively. The funding level of the Annual Programme Budget in 2009 was 94.4 per cent, compared to 101 per cent in 2008 and 2007. The comparatively lower result for 2009 can be attributed to the global economic crisis affecting most of donor countries during this period. Figure 1.1 provides a graphic comparison of the total budgets, funds available and overall expenditures for the past five years for the Annual Programme Fund, excluding the Junior Professional Officers programme.

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

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

5. Funds available for the Supplementary Programmes in 2009 were \$729.5 million compared to \$565.5 million in 2008, representing a funding level of 72.9 per cent of the Supplementary Programmes Budget of \$1,000.8 million in 2009 and 83.6 per cent in 2008. Figure 1.2 provides a graphic comparison of total budget, funds available and overall expenditures for the past five years for the Supplementary Programmes Fund.

6. The combined funds available for the Annual Programme (including the Regular Budget) and Supplementary Programmes Fund in 2009 of \$1,937.9 million exceeded total expenditures of \$1,742.4 million by \$195.5 million, compared to \$148.9 million in 2008 and \$110.6 million in 2007. In the past five years, the excess of total funds available over total expenditures has ranged from \$67.2 million to \$195.5 million. Figure 1.3 provides a comparison of total budget, funds available and overall expenditures for the combined Annual and Supplementary Programmes Funds for the past five years.

7. The cost structure of the Unified Budget remained stable in 2009. Management and Administration costs continued to make up 4 per cent of these total costs (in 2008, 4 per cent). Programme Support costs represented 18 per cent (in 2008, 21 per cent) and Programme costs represented 78 per cent (in 2008, 75 per cent) of the costs under the Unified Budget.

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

Figure 1.1

#### Comparative figures for the Annual Programme Fund

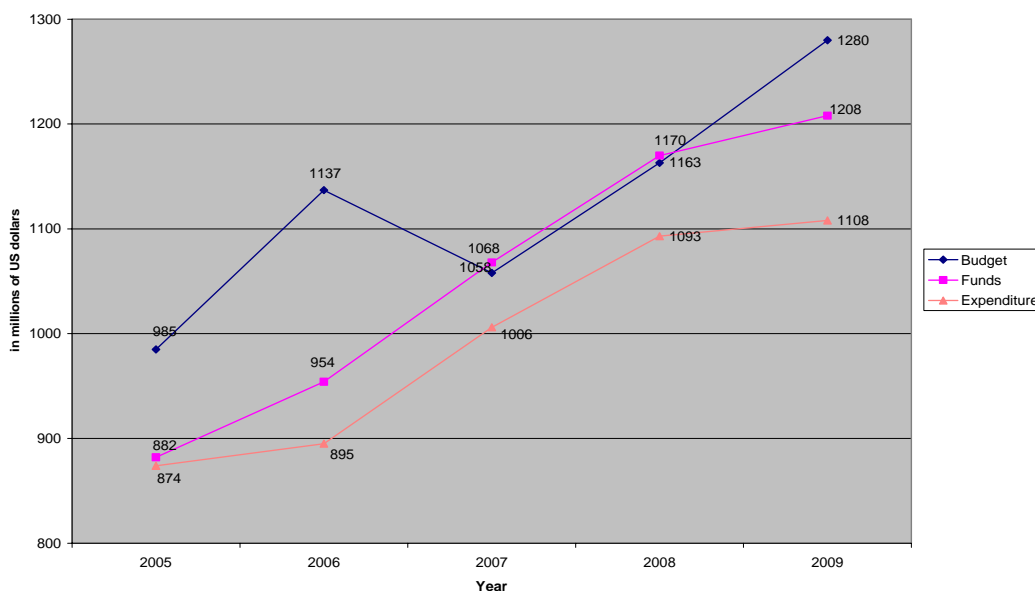


Figure 1.2

**Comparative figures for the Supplementary Programmes Fund**

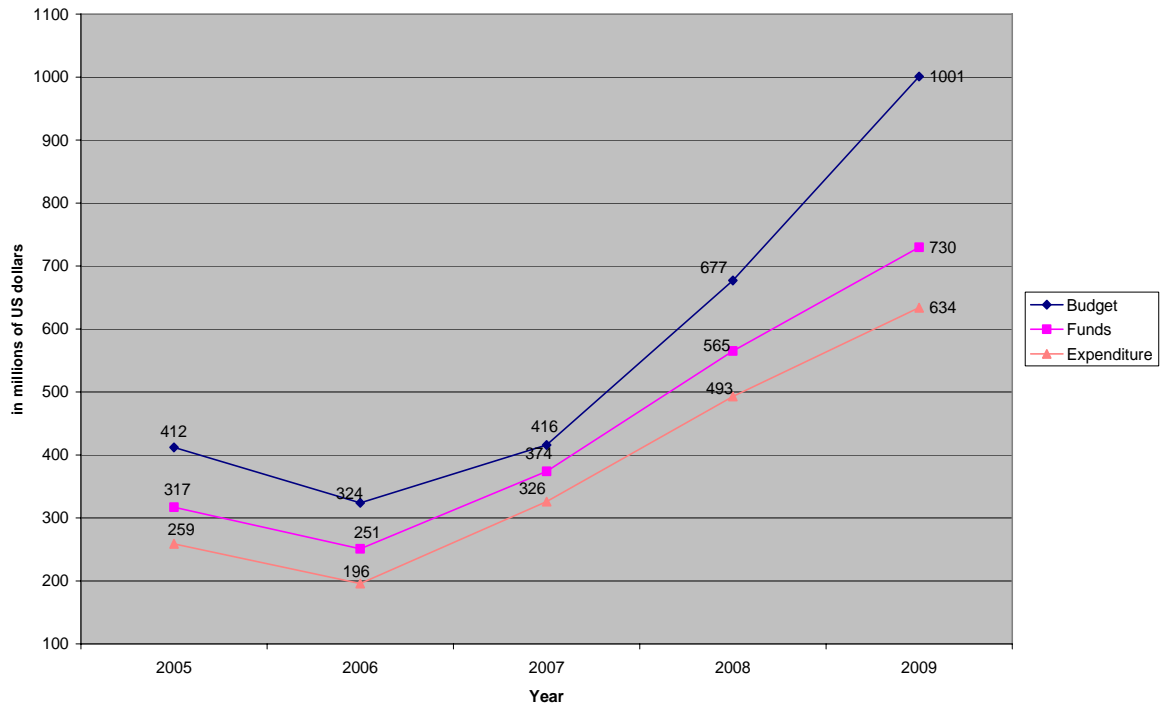
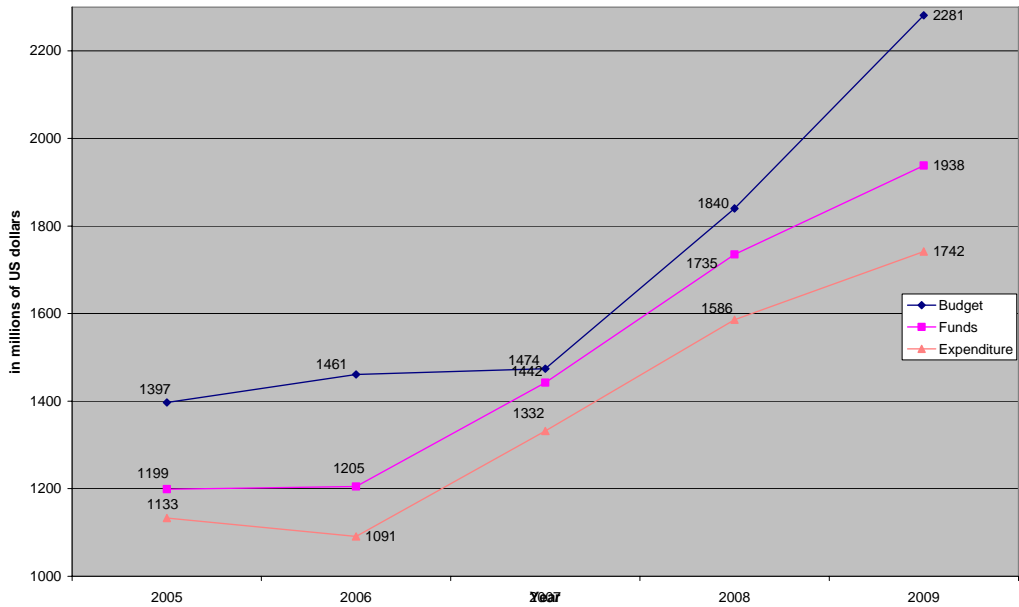


Figure 1.3

**Combined figures for the Annual and Supplementary Programmes Funds**





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

### **(a) Contributions**

9. In 2009, UNHCR received voluntary contributions towards its Annual Programme Budget, including the Regular Budget, in the amount of \$1,077.8 million. This amount represented 84.2 per cent of the Annual Programme Budget, including the “New or additional activities-mandate-related” Reserve. In 2008 and 2007, voluntary contributions against the Annual Programme Budget amounted to \$1,070.8 million (92.1 per cent) and \$961.0 million (90.8 per cent), respectively. This represents an increase in voluntary contributions to the Annual Programme Budget of \$7.0 million or 0.6 per cent compared to 2008.

### **(b) Expenditures**

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

### **(c) Reserves and fund balances**

11. The reserves and fund balances for the Annual Programme Fund for 2009 amounted to \$100.4 million. This amount is comprised of \$69.5 million in unearmarked funds, and \$30.9 million funds for the “New or additional activities - mandate-related” Reserve.

### **(d) Cash balances**

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

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

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

### **(a) Interest income**

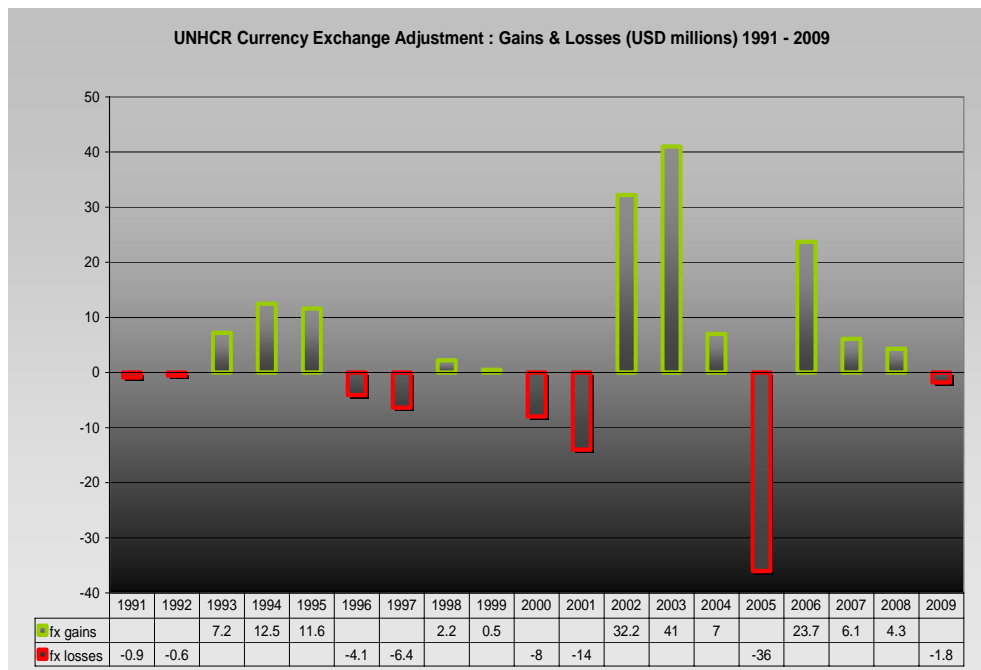
14. The organization earns interest income primarily from term deposit balances it maintains throughout the year. In 2009, interest income was \$2.3 million compared to \$7.1 million in 2008, representing a decrease of \$4.8 million. The decrease is due to the impact of the worldwide financial crises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

### **(b) Currency exchange adjustments**

15. Figure 1.4 below provides a view of the overall trends of currency exchange gains and losses for UNHCR.

Figure 1.4

**Overall trends on currency exchange gains and losses**



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

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

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

19. High foreign exchange volatilities prevailed in 2009 throughout the global financial crisis. The US dollar built up support for the first five months of 2009 against major currencies and then substantially weakened towards the year end with the lowest point of US dollar weakness reached on 31 December 2009.

Table 1.1

**Changes in major currencies against the US dollar**

Currency	<i>Currency units per US Dollar</i>		
	31-Dec-09	31-Dec-08	Percentage change in 2009
Australian dollar	1.112	1.437	-22.6%
Canadian dollar	1.038	1.219	-14.8%
Danish krone	5.15	5.211	-1.2%
Japanese yen	91.7	90.3	1.6%
Norwegian kroner	5.77	6.949	-17.0%
Swedish krona	7.17	7.69	-6.8%
Swiss franc	1.03	1.046	-1.5%
United Kingdom pound sterling	0.625	0.684	-8.6%
Euro	0.693	0.699	-0.9%

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

## **E. Supplementary Programmes Fund**

### **(a) Voluntary contributions**

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

22. There were 29 Supplementary Programmes in 2009, as compared to 27 in 2008. Of the 2009 Supplementary Programmes, there were 13 operations to meet the needs of internally displaced persons. The major Supplementary Programmes for 2009 were the Iraq Situation Response and the Internally Displaced Persons (IDP) programme in Pakistan, followed by: the operations in Sudan for the return and reintegration of Sudanese refugees and IDPs and the protection and assistance to refugees and IDPs in Darfur; the Somalia situation; the IDP programme in Sri Lanka; and the IDP operations in the Democratic Republic of the Congo.

**(b) Reserves and fund balances**

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

**(c) Cash balances**

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

**F. Unified Budget**

25. The Unified Budget reports on the combined results of the Annual Programme Fund (excluding the Regular Budget and the Junior Professional Officers programme) and the Supplementary Programmes Fund.

**(a) Cost structure of the Unified Budget**

26. In 2009, the Unified Budget was \$2,235.3 million. As against this, the total expenditures for programmed activities under the Unified Budget amounted to \$1,696.3 million, compared to \$1,552.6 in 2008, representing an increase of \$143.7 million or 9.3 per cent from 2008. The combined expenditures of the Annual Programme and the Supplementary Programmes Fund were 89.7 per cent of the funds available in 2009, as compared to 91 per cent for 2008. The cost structure of the Unified Budget, as it relates to the relative share of programme support and programme, has changed slightly compared to the preceding year. Table 1.2 provides a comparison with the preceding four years.

Table 1.2

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

	2005	2006	2007	2008	2009
Management and administration	4%	5%	4%	4%	4%
Programme support	24%	24%	22%	21%	18%
Programme	72%	71%	74%	75%	78%

**(b) Implementing partner expenditures**

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

**G. All Funds**

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

**(a) Voluntary contributions**

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

**(b) Expenditures**

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

**(c) Reserves and fund balances**

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

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

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

**(d) Cash balances**

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

**(e) Unfunded liabilities**

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

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

**(f) Unliquidated obligations**

37. While the amount of unliquidated obligations increased in 2009, the percentage of unliquidated obligations compared to total expenditures marginally increased during the year. At the end of 2009, unliquidated obligations were \$145.6 million or 8.3 per cent of total expenditure, compared to \$120.5 million or 7.5 per cent in 2008, and \$108.0 million or 8.0 per cent in 2007.

**(g) Cancellation of prior years' obligations**

38. In 2009, the cancellation of prior years' obligations amounted to \$12.1 million. This amount represents 10.0 per cent of unliquidated obligations at the end of 2008. Comparable figures for previous years are \$15.9 million or 14.7 per cent in 2008, and \$9.1 million or

10.8 per cent in 2007. Management continues to pay close attention to the verification of amounts recorded as unliquidated obligations.

**(h) Central Emergency Response Fund**

39. During 2009, UNHCR did not borrow from the Central Emergency Response Fund (CERF), a fund created by the General Assembly in 2005 (expanding on the previous Central Emergency Revolving Fund) for use of operational organizations in the early stages of emergencies. However, UNHCR received contributions, in the form of CERF grants, amounting to \$16.1 million for the Annual Programme Fund and \$22.3 million for the Supplementary Programmes Fund in 2009.

**H. Other items of interest**

**(a) Voluntary Separation Programme**

40. The process of Structural and Management Change was launched by the High Commissioner in February 2006, with the aim of attaining cost-effective structures, processes and workforce composition in UNHCR, and thereby enabling the organization to devote a maximum level of its resources to its beneficiaries. As part of the measures to mitigate the impact resulting from the review of the structures and processes at Headquarters and in the Field, a Voluntary Separation Programme was introduced in August 2008. Of the total costs of \$22.7 million, \$2.6 million were paid during 2008 and \$17.4 million were paid in 2009.

**(b) Global Learning Centre, Budapest**

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

**(c) New Budget Structure**

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

**(d) Out-posting of Programme Budget Service functions to Budapest**

43. During 2009, functions related to Positions Management and Budgetary transfers, which had been performed previously at the Programme Budget Service in Geneva, were transferred to the Global Service Centre in Budapest.

## IV. Financial statements for the year ended 31 December 2009

### Statement I

#### Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2009 (in thousands of United States Dollars)

	<i>Schedule or Note Reference</i>	<b>Working Capital and Guarantee Fund</b>	<b>Annual Programme Fund</b>	<b>UN Regular Budget Fund</b>	<b>Supplementary Programmes Fund</b>	<b>Junior Professional Officers Fund <i>Note 2 (b)</i></b>
<b>INCOME:</b>						
Voluntary Contributions	<i>Note 2 (d), Sch 1</i>	0	1 031 782	46 031	671 844	12 002
Other/Miscellaneous Income						
Interest Income	<i>Note 2 (e)</i>	1 733				
Currency exchange adjustments	<i>Note 2 (f)</i>	(1 779)				
Other/Miscellaneous Income	<i>Note 2 (g)</i>	219	5 118		151	
<b>TOTAL INCOME</b>		<b>173</b>	<b>1 036 900</b>	<b>46 031</b>	<b>671 995</b>	<b>12 002</b>
<b>EXPENDITURE:</b>						
Expenditure	<i>Note 2 (h)</i>	1 891	1 061 969	46 031	634 375	12 122
<b>TOTAL EXPENDITURE</b>		<b>1 891</b>	<b>1 061 969</b>	<b>46 031</b>	<b>634 375</b>	<b>12 122</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>(1 718)</b>	<b>(25 069)</b>		<b>37 620</b>	<b>(120)</b>
Adjustments to prior years' contributions			(131)		(27)	(105)
Adjustments to prior years' expenditure			6 776		11 551	59
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>(1 718)</b>	<b>(18 424)</b>		<b>49 144</b>	<b>(166)</b>
Cancellation of prior years' obligations	<i>Sch 5</i>		10 134		1 941	8
Transfer Supplementary Programme to Annual Programme	<i>Note 5 (a)</i>		46 001		(46 001)	
Transfer to/from other funds	<i>Note 5 (b) (c)</i>	1 718	(17 753)		17 421	(1 465)
Adjustments for prior period end-of-service liabilities	<i>Note 18 (e)</i>					
Adjustment for first-time recognition of land and buildings	<i>Note 3</i>		4 142			
<b>RESERVES AND FUND BALANCES, BEGINNING OF YEAR</b>		<b>50 000</b>	<b>76 339</b>		<b>72 605</b>	<b>8 519</b>
<b>RESERVES AND FUND BALANCES, END OF YEAR</b>		<b>50 000</b>	<b>100 439</b>		<b>95 110</b>	<b>6 896</b>

## Statement II

### Statement of assets, liabilities, reserves and fund balances as of 31 December 2009 (in thousands of United States Dollars)

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund	UN Regular Budget Fund	Supplementary Programmes Fund	Junior Professional Officers Note 2 (b)	Staff Benefits Fund	Medical Insurance Plan Note 2 (b)	2009	2008
<b>ASSETS:</b>										
Cash and term deposits	Note 10	49,974	172,452	0	117,423	6,815	1,519	34,432	382,615	342,127
Accounts receivable										
Voluntary contributions receivable	Note 11		49,613	496	38,257	89			88,455	81,585
Due from United Nations agencies	Note 13		3,082						3,082	3,131
Due from implementing agencies, net	Note 6 (a)		2,216		509				2,725	346
Other receivables	Note 14	0	25,654						25,654	28,499
Other assets	Note 15	26	2,202						2,228	2,632
Land and Buildings	Note 21		4,142						4,142	
<b>TOTAL ASSETS</b>		<b>50,000</b>	<b>259,362</b>	<b>496</b>	<b>156,189</b>	<b>6,904</b>	<b>1,519</b>	<b>34,432</b>	<b>508,902</b>	<b>458,320</b>
<b>LIABILITIES:</b>										
Contributions received in advance			32,552						32,552	48,885
Unliquidated obligations			84,564	34	61,034	8			145,640	120,482
Accounts payable	Note 17	0	41,807	462	45		448,384	(0)	490,698	419,063
<b>TOTAL LIABILITIES</b>		<b>0</b>	<b>158,923</b>	<b>496</b>	<b>61,079</b>	<b>8</b>	<b>448,384</b>	<b>(0)</b>	<b>668,890</b>	<b>588,430</b>
<b>RESERVES AND FUND BALANCES</b>		<b>50,000</b>	<b>100,439</b>	<b>(0)</b>	<b>95,110</b>	<b>6,896</b>	<b>(446,865)</b>	<b>34,432</b>	<b>(159,988)</b>	<b>(130,110)</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>50,000</b>	<b>259,362</b>	<b>496</b>	<b>156,189</b>	<b>6,904</b>	<b>1,519</b>	<b>34,432</b>	<b>508,902</b>	<b>458,320</b>



### Statement III

#### Statement of cash flows for the year ended 31 December 2009 (in thousands of United States Dollars)

	Working Capital and Guarantee	Annual Programme Fund	UN Regular Budget Fund	Supplementary Programme Fund	Junior Professional Officers Fund	Staff Benefits Fund	Medical Insurance Plan	TOTAL	
								2009	2008
<b>Cash Flows from Operating Activities</b>									
Net excess (shortfall) of income over expenditure (Statement I)	(1 718)	(18 424)	0	49 144	(166)	(6 848)	2 973	24 961	31 811
(Increase) decrease in contribution receivable		3 331	(496)	(9 967)	262			(6 870)	(14 271)
(Increase) decrease in other accounts receivable	0	1 023		(509)				514	(624)
(Increase) decrease in other assets	228	176						404	(587)
(Increase) decrease in land and buildings		(4 142)						(4 142)	
Increase (decrease) in contributions received in advance		(16 333)		0				(16 333)	(8 164)
Increase (decrease) in unliquidated obligations		12 791	34	12 366	(4)		(29)	25 158	12 443
Increase (decrease) in accounts payable	0	11 181	462			59 992		71 635	4 605
Less: Interest income	(1 733)						(562)	(2 295)	(7 093)
Currency exchange adjustments	1 779							1 779	(4 289)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(1 444)</b>	<b>(10 397)</b>	<b>0</b>	<b>51 034</b>	<b>92</b>	<b>53 144</b>	<b>2 382</b>	<b>94 811</b>	<b>13 830</b>
<b>Cash flows from investing and financing activities</b>									
Interest income	1 733						562	2 295	7 093
Currency exchange adjustments	(1 779)							(1 779)	4 289
<b>NET CASH FROM INVESTING AND FINANCING</b>	<b>(46)</b>						<b>562</b>	<b>516</b>	<b>11 382</b>
<b>Cash flows from other sources</b>									
Cancellation of prior years obligations		10 134		1 941	8	1 140		13 223	16 159
Transfer to (from) other funds	1 718	28 248		(28 580)	(1 465)	79		0	
Adjustments for prior end-of-service liabilities						(72 204)		(72 204)	
Adjustment for first-time recognition of land and building		4 142						4 142	
<b>NET CASH FROM OTHER SOURCES</b>	<b>1 718</b>	<b>42 524</b>		<b>(26 639)</b>	<b>(1 457)</b>	<b>(70 985)</b>		<b>(54 839)</b>	<b>16 159</b>
Net Increase (decrease) in cash and term deposits	228	32 127	0	24 395	(1 365)	(17 841)	2 944	40 489	41 371
<b>Cash and term deposits at beginning of year</b>	<b>49 746</b>	<b>140 325</b>		<b>93 028</b>	<b>8 180</b>	<b>19 360</b>	<b>31 488</b>	<b>342 127</b>	<b>300 756</b>
<b>CASH AND TERM DEPOSITS AT END OF YEAR</b>	<b>49 974</b>	<b>172 452</b>	<b>0</b>	<b>117 423</b>	<b>6 815</b>	<b>1 519</b>	<b>34 433</b>	<b>382 616</b>	<b>342 127</b>

## Schedule 1

**Contributions by programme – all funds for the year ended  
31 December 2009 (in thousands of United States Dollars)**

Schedule 1 Report 1			
ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b><u>FIELD OPERATIONS</u></b>			
<b><u>AFRICA</u></b>			
<b>AFRICA OVERALL</b>	54 784		54 784
<b><u>WEST AFRICA</u></b>			
WEST AFRICA OVERALL	12 625		12 625
COTE D'IVOIRE	709		709
GHANA	112		112
GUINEA	259		259
LIBERIA	5 431		5 431
NIGERIA	8		8
SENEGAL	100		100
SIERRA LEONE	767		767
<b>WEST AFRICA</b>	20 012		20 012
<b><u>EAST AND HORN OF AFRICA</u></b>			
EAST & HORN OF AFRICA OVERALL	16 300		16 300
OTHER COUNTRIES IN EAST & HORN OF AFRICA	190		190
DJIBOUTI	543		543
ERITREA	1 044		1 044
ETHIOPIA	11 245		11 245
KENYA	35 927	760	36 687
SOMALIA	4 556		4 556
SUDAN	18 035		18 035
UGANDA	12 409	460	12 868
<b>EAST AND HORN OF AFRICA</b>	100 250	1 219	101 469
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>			
CENTRAL AFRICA & GREAT LAKES	19 870		19 870
BURUNDI	29 094	555	29 650
CAMEROON	933		933
CENTRAL AFRICAN REPUBLIC	487		487
CHAD	51 749	953	52 702
CONGO	3 245		3 245
DEMOCRATIC REP OF THE CONGO	44 931	887	45 818
GABON	5		5
RWANDA	4 469	131	4 600
UNITED REPUBLIC OF TANZANIA	12 290	249	12 539
<b>CENTRAL AFRICA AND GREAT LAKES</b>	167 074	2 775	169 849
<b><u>SOUTHERN AFRICA</u></b>			
SOUTHERN AFRICA OVERALL	4 551		4 551
ANGOLA	183		183
BOTSWANA	233		233
MALAWI	50		50
MOZAMBIQUE	80		80
SOUTH AFRICA	433		433
ZAMBIA	4 463		4 463
ZIMBABWE	70		70
<b>SOUTHERN AFRICA</b>	10 063		10 063
<b>AFRICA</b>	352 182	3 994	356 177
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>			
MIDDLE EAST AND NORTH AFRICA OVERALL	409		409
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	409		409
<b><u>NORTH AFRICA</u></b>			
NORTH AFRICA OVERALL	1 716		1 716
ALGERIA	5 134		5 134
LIBYAN ARAB JAMAHIRIYA	1 310		1 310
MAURITANIA	132		132
MOROCCO	630		630
<b>NORTH AFRICA</b>	8 922		8 922
<b><u>MIDDLE EAST</u></b>			
MIDDLE EAST OVERALL	9 572		9 572
EGYPT	1 720		1 720
ISRAEL	91		91
JORDAN	216		216
LEBANON	167		167
SAUDI ARABIA	309		309
SYRIAN ARAB REPUBLIC	17		17
YEMEN	7 953		7 953
<b>MIDDLE EAST</b>	20 046		20 046
<b>MIDDLE EAST AND NORTH AFRICA</b>	29 377		29 377

## Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b><u>ASIA AND THE PACIFIC</u></b>			
<b>ASIA AND PACIFIC OVERALL</b>	4 448		4 448
<b><u>SOUTH ASIA</u></b>			
BANGLADESH	5 534		5 534
INDIA	1 871		1 871
NEPAL	8 048		8 048
SRI LANKA	5 620		5 620
<b>SOUTH ASIA</b>	21 073		21 073
<b><u>EAST ASIA AND THE PACIFIC</u></b>			
EAST ASIA AND PACIFIC OVERALL	10 800		10 800
AUSTRALIA	153		153
INDONESIA	658		658
JAPAN	1 128		1 128
MALAYSIA	1 305		1 305
PAPUA NEW GUINEA	24		24
MYANMAR	7 616		7 616
THAILAND	7 898		7 898
<b>EAST ASIA AND THE PACIFIC</b>	29 581		29 581
<b><u>SOUTH-WEST ASIA</u></b>			
SOUTH-WEST ASIA OVERALL	34 120		34 120
AFGHANISTAN	45 484	300	45 784
ISLAMIC REPUBLIC OF IRAN	6 856		6 856
PAKISTAN	9 243		9 243
<b>SOUTH-WEST ASIA</b>	95 704	300	96 004
<b><u>CENTRAL ASIA</u></b>			
CENTRAL ASIA OVERALL	2 500		2 500
KAZAKHSTAN	100		100
KYRGYSTAN	178		178
TURKMENISTAN	155		155
<b>CENTRAL ASIA</b>	2 933		2 933
<b>ASIA AND THE PACIFIC</b>	153 739	300	154 039
<b><u>EUROPE</u></b>			
<b>EUROPE OVERALL</b>	257		257
<b><u>EASTERN EUROPE</u></b>			
EASTERN EUROPE OVERALL	6 239		6 239
ARMENIA	632		632
AZERBAIJAN	1 260		1 260
BELARUS	650		650
GEORGIA	14 936		14 936
REPUBLIC OF MOLDOVA	746		746
RUSSIAN FEDERATION	4 361		4 361
UKRAINE	683		683
<b>EASTERN EUROPE</b>	29 509		29 509
<b><u>CENTRAL EUROPE</u></b>			
CENTRAL EUROPE AND BALTIC STATES	3 660		3 660
CYPRUS	53		53
HUNGARY	389		389
ROMANIA	192		192
SLOVAKIA	305		305
TURKEY	114		114
<b>CENTRAL EUROPE</b>	4 711		4 711
<b><u>WESTERN EUROPE</u></b>			
WESTERN EUROPE OVERALL	5 200		5 200
AUSTRIA	65		65
BELGIUM	517		517
FRANCE	542		542
GERMANY	603		603
GREECE	121		121
IRELAND	174		174
ITALY	2 197		2 197
MALTA	66		66
SPAIN	666		666
SWEDEN	21		21
SWITZERLAND	36		36
UNITED KINGDOM	510		510
<b>WESTERN EUROPE</b>	10 720		10 720

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b><u>SOUTH EASTERN EUROPE</u></b>			
SOUTH EASTERN EUROPE OVERALL	12 701		12 701
BOSNIA AND HERZEGOVINA	868		868
CROATIA	845		845
MONTENEGRO	199		199
SERBIA	3 085		3 085
THE FORMER YUG. REP. OF MACEDONIA	160		160
<b>SOUTH EASTERN EUROPE</b>	<b>17 858</b>		<b>17 858</b>
<b>EUROPE</b>	<b>63 054</b>		<b>63 054</b>
<b><u>AMERICAS</u></b>			
<b>AMERICAS OVERALL</b>	<b>1 845</b>		<b>1 845</b>
<b><u>NORTHERN SOUTH AMERICA</u></b>			
VENEZUELA (BOLIVARIAN REP. OF) REGIONAL OFFICE	1 830		1 830
ECUADOR	6 915		6 915
COLOMBIA	353		353
COSTA RICA	1 199		1 199
PANAMA	634		634
<b>NORTHERN SOUTH AMERICA</b>	<b>10 930</b>		<b>10 930</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>			
ARGENTINA REGIONAL OFFICE	942		942
BRAZIL	608		608
<b>SOUTHERN SOUTH AMERICA</b>	<b>1 550</b>		<b>1 550</b>
<b><u>CENTRAL AMERICA AND MEXICO</u></b>			
MEXICO REGIONAL OFFICE	340		340
<b>CENTRAL AMERICA AND MEXICO</b>	<b>340</b>		<b>340</b>
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>			
UNITED STATES OF AMERICA	296		296
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>296</b>		<b>296</b>
<b>AMERICAS</b>	<b>14 962</b>		<b>14 962</b>
<b>FIELD OPERATIONS OVERALL</b>	<b>2 363</b>		<b>2 363</b>
<b>FIELD OPERATIONS</b>	<b>615 678</b>	<b>4 294</b>	<b>619 972</b>
<b><u>GLOBAL PROGRAMMES</u></b>			
EXECUTIVE DIRECTION AND MANAGEMENT	75		75
DIVISION OF INTERNATIONAL PROTECTION	5 947		5 947
DIVISION OF INFORMATION SYSTEMS & TELECOMS	214		214
DIVISION OF EXTERNAL RELATIONS	175		175
DEPARTMENT OF OPERATIONS	12 613	192	12 805
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	3 845	1 677	5 522
DIVISION OF HUMAN RESOURCES MANAGEMENT	1 100		1 100
GLOBAL PROGRAMMES OVERALL	25 242		25 242
<b>GLOBAL PROGRAMMES</b>	<b>49 210</b>	<b>1 869</b>	<b>51 079</b>
<b><u>HEADQUARTERS</u></b>			
DIVISION OF INTERNATIONAL PROTECTION	351		351
GLOBAL SERVICE CENTRE		1 850	1 850
HEADQUARTERS OVERALL	23 651		23 651
<b>HEADQUARTERS</b>	<b>24 003</b>	<b>1 850</b>	<b>25 853</b>
<b>OPERATIONAL RESERVE</b>	<b>30 029</b>		<b>30 029</b>
<b>OVERALL</b>	<b>304 850</b>		<b>304 850</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>1 023 769</b>	<b>8 013</b>	<b>1 031 782</b>

## Schedule 1 Report 1

UN REGULAR BUDGET FUND	Cash	In-Kind	Total
HEADQUARTERS	46,031		46,031
<b>TOTAL UN REGULAR BUDGET FUND</b>	<b>46,031</b>		<b>46,031</b>

Schedule 1 Report 1

JUNIOR PROFESSIONAL OFFICERS FUND	Cash	In-Kind	Total
GLOBAL PROGRAMMES	12,002		12,002
TOTAL JUNIOR PROFESSIONAL OFFICERS FUND	12,002		12,002

## Schedule 1 Report 1

SUPPLEMENTARY PROGRAMMES FUND	Cash	In-Kind	Total
<b><u>FIELD OPERATIONS</u></b>			
<b><u>AFRICA</u></b>			
<b><u>WEST AFRICA</u></b>			
WEST AFRICA OVERALL	884		884
COTE D'IVOIRE	1,842		1,842
GAMBIA	146		146
GHANA	498		498
GUINEA	937		937
<b>WEST AFRICA</b>	<b>4,305</b>		<b>4,305</b>
<b><u>EAST AND HORN OF AFRICA</u></b>			
EAST & HORN OF AFRICA OVERALL	1,667		1,667
DJIBOUTI	2,033		2,033
ETHIOPIA	9,476		9,476
KENYA	19,416	79	19,494
SOMALIA	17,706		17,706
SUDAN	56,841	557	57,399
UGANDA	8,050	22	8,071
<b>EAST AND HORN OF AFRICA</b>	<b>115,189</b>	<b>658</b>	<b>115,846</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>			
CENTRAL AFRICA & GREAT LAKES	2,051		2,051
BURUNDI	2,371	35	2,406
CENTRAL AFRICAN REPUBLIC	1,896		1,896
CHAD	6,030		6,030
DEMOCRATIC REP OF THE CONGO	24,888	228	25,116
UNITED REPUBLIC OF TANZANIA	14,803	212	15,016
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>52,039</b>	<b>475</b>	<b>52,515</b>
<b><u>SOUTHERN AFRICA</u></b>			
ZIMBABWE	4,896		4,896
<b>SOUTHERN AFRICA</b>	<b>4,896</b>		<b>4,896</b>
<b>AFRICA</b>	<b>176,429</b>	<b>1,133</b>	<b>177,562</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>			
MIDDLE EAST AND NORTH AFRICA OVERALL	1,330		1,330
<b><u>NORTH AFRICA</u></b>			
MAURITANIA	5,978		5,978
WESTERN SAHARA	2,400		2,400
<b>NORTH AFRICA</b>	<b>8,378</b>		<b>8,378</b>
<b><u>MIDDLE EAST</u></b>			
MIDDLE EAST OVERALL	160,986		160,986
IRAQ	44,349		44,349
JORDAN	5,260		5,260
LEBANON	2,528		2,528
SYRIAN ARAB REPUBLIC	15,232		15,232
YEMEN	14,162		14,162
<b>MIDDLE EAST</b>	<b>242,516</b>		<b>242,516</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>252,225</b>		<b>252,225</b>
<b><u>ASIA AND THE PACIFIC</u></b>			
<b><u>SOUTH ASIA</u></b>			
SRI LANKA	31,114	2,492	33,605
<b>SOUTH ASIA</b>	<b>31,114</b>	<b>2,492</b>	<b>33,605</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>			
MYANMAR	1,099		1,099
<b>EAST ASIA AND THE PACIFIC</b>	<b>1,099</b>		<b>1,099</b>
<b><u>SOUTH-WEST ASIA</u></b>			
PAKISTAN	117,456	632	118,088
<b>SOUTH-WEST ASIA</b>	<b>117,456</b>	<b>632</b>	<b>118,088</b>
<b>ASIA AND THE PACIFIC</b>	<b>149,668</b>	<b>3,124</b>	<b>152,792</b>
<b><u>EUROPE</u></b>			
<b><u>EASTERN EUROPE</u></b>			
GEORGIA	16,660		16,660
<b>EASTERN EUROPE</b>	<b>16,660</b>		<b>16,660</b>
<b><u>CENTRAL EUROPE</u></b>			
TURKEY	540		540
<b>CENTRAL EUROPE</b>	<b>540</b>		<b>540</b>
<b><u>SOUTH EASTERN EUROPE</u></b>			
SERBIA	1,040		1,040
<b>SOUTH EASTERN EUROPE</b>	<b>1,040</b>		<b>1,040</b>
<b>EUROPE</b>	<b>18,239</b>		<b>18,239</b>

## Schedule 1 Report 1

<b>SUPPLEMENTARY PROGRAMMES FUND</b>	<b>Cash</b>	<b>In-Kind</b>	<b>Total</b>
<b><u>AMERICAS</u></b>			
<b><u>NORTHERN SOUTH AMERICA</u></b>			
COLOMBIA	20,925		20,925
<b>NORTHERN SOUTH AMERICA</b>	<b>20,925</b>		<b>20,925</b>
<b>AMERICAS</b>	<b>20,925</b>		<b>20,925</b>
<b>FIELD OPERATIONS</b>	<b>617,486</b>	<b>4,257</b>	<b>621,743</b>
<b><u>GLOBAL PROGRAMMES</u></b>			
DIV INTERNATIONAL PROTECTION	47		47
DEPARTMENT OF OPERATIONS	2,843		2,843
OTHER GLOBAL PROGRAMMES	46,001		46,001
<b>GLOBAL PROGRAMMES</b>	<b>48,891</b>		<b>48,891</b>
<b>OVERALL</b>	<b>1,210</b>		<b>1,210</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>667,587</b>	<b>4,257</b>	<b>671,844</b>



## Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b>DONOR</b>			
<b><u>GOVERNMENTAL DONORS</u></b>			
ALGERIA	100		100
ANDORRA	64		64
AUSTRALIA	18 496		18 496
AUSTRIA	2 071		2 071
AZERBAIJAN	20		20
BAHAMAS	2		2
BELGIUM	17 327		17 327
BURUNDI	1		1
BULGARIA	7		7
CANADA	24 671		24 671
CHILE	100		100
CHINA	250		250
COSTA RICA	15		15
CROATIA	24		24
CYPRUS	76		76
CZECH REPUBLIC	289		289
DENMARK	45 624		45 624
ECUADOR	85		85
ESTONIA	139		139
FINLAND	20 782		20 782
FRANCE	17 508		17 508
GERMANY	27 332	4 294	31 627
GREECE	1 651		1 651
HOLY SEE	20		20
HUNGARY	193	1 850	2 043
INDIA	8		8
IRELAND	9 228		9 228
ISRAEL	50		50
ITALY	9 513		9 513
JAPAN	82 029		82 029
KUWAIT	1 000		1 000
LIECHTENSTEIN	287		287
LUXEMBOURG	10 173		10 173
MALTA	71		71
MEXICO	100		100
MONACO	157		157
MOROCCO	500		500
NETHERLANDS	68 385		68 385
NEW ZEALAND	3 501		3 501
NORWAY	48 301	136	48 438
OMAN	100		100
PHILIPPINES	2		2
PORTUGAL	1 779		1 779
REPUBLIC OF KOREA	2 900		2 900
ROMANIA	70		70
RUSSIAN FEDERATION	1 000		1 000
SAUDI ARABIA	421		421
SINGAPORE	10		10
SLOVAKIA	14		14
SLOVENIA	40		40
SPAIN	25 817		25 817
SWEDEN	81 049	55	81 104
SWITZERLAND	19 929	1 677	21 606
THAILAND	20		20
TURKEY	200		200
UNITED ARAB EMIRATES	54		54
UNITED KINGDOM	35 925		35 925
UNITED STATES OF AMERICA	298 237		298 237
URUGUAY	10		10
<b>GOVERNMENTAL DONORS</b>	<b>877 728</b>	<b>8 013</b>	<b>885 741</b>
<b>EUROPEAN COMMISSION</b>	<b>73 524</b>		<b>73 524</b>
<b><u>INTERGOVERNMENTAL DONORS</u></b>			
INTERNATIONAL CRIMINAL COURT	69		69
INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT	2 488		2 488
GREAT LAKES INITIATIVE ON AIDS	2 816		2 816
COUNCIL OF EUROPE DEVELOPMENT BANK	487		487
OPEC FUND FOR INTERNATIONAL DEVELOPMENT	1 142		1 142
<b>INTERGOVERNMENTAL DONORS</b>	<b>7 002</b>		<b>7 002</b>

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b><u>UN DONORS</u></b>			
UNITED NATIONS CHILDREN'S FUND	47		47
EMERGENCY RELIEF FUND	119		119
POOLED FUNDS FOR DEM. REP. OF THE CONGO	146		146
COMMON HUMANITARIAN FUND FOR SUDAN	1 131		1 131
CENTRAL EMERGENCY RESPONSE FUND	16 056		16 056
UN PROGRAMME ON HIV/AIDS	3 633		3 633
UN TRUST FUND ON HUMAN SECURITY	1 452		1 452
UN PEACEBUILDING FUND	1 532		1 532
UN DELIVERING AS ONE	430		430
UN MILLENNIUM DEVELOPMENT GOALS	483		483
UN ACTION MULTI-DONOR TRUST FUND	59		59
WORLD FOOD PROGRAMME	100		100
<b>UN DONORS</b>	<b>25 189</b>		<b>25 189</b>
<b><u>PRIVATE DONORS</u></b>			
PRIVATE DONORS IN AZERBAIJAN	65		65
PRIVATE DONORS IN AUSTRIA	4		4
PRIVATE DONORS IN AUSTRALIA	3 276		3 276
PRIVATE DONORS IN CANADA	1 014		1 014
PRIVATE DONORS IN CHINA	969		969
PRIVATE DONORS IN CYPRUS	11		11
PRIVATE DONORS IN DENMARK	3		3
PRIVATE DONORS IN FINLAND	5		5
PRIVATE DONORS IN FRANCE	4		4
PRIVATE DONORS IN GERMANY	977		977
PRIVATE DONORS IN GREECE	414		414
PRIVATE DONORS IN ITALY	4 641		4 641
PRIVATE DONORS IN ISRAEL	98		98
PRIVATE DONORS IN JAPAN	5 100		5 100
PRIVATE DONORS IN KOREA	124		124
PRIVATE DONORS IN LUXEMBOURG	1		1
PRIVATE DONORS IN MALYSIA	5		5
PRIVATE DONORS IN NETHERLANDS	1 374		1 374
PRIVATE DONORS IN NORWAY	52		52
PRIVATE DONORS IN PORTUGAL	791		791
PRIVATE DONORS IN QATAR	250		250
PRIVATE DONORS IN SAUDI ARABIA	2		2
PRIVATE DONORS IN SERBIA	220		220
PRIVATE DONORS IN SPAIN	8 722		8 722
PRIVATE DONORS IN SWEDEN	463		463
PRIVATE DONORS IN SWITZERLAND	145		145
PRIVATE DONORS IN THAILAND	1 430		1 430
PRIVATE DONORS IN TURKEY	7		7
PRIVATE DONORS IN UNITED ARAB EMIRATES	373		373
PRIVATE DONORS IN UNITED KINGDOM	101		101
PRIVATE DONORS IN UNITED STATES	9 685		9 685
<b>PRIVATE DONORS</b>	<b>40 326</b>		<b>40 326</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>1 023 769</b>	<b>8 013</b>	<b>1 031 782</b>

Schedule 1 - Report 2

UN REGULAR BUDGET FUND	Cash	In-Kind	Total
<i>DONOR</i> <i>UNITED NATIONS</i>	46,031		46,031
<b>TOTAL UN REGULAR BUDGET FUND</b>	<b>46,031</b>		<b>46,031</b>

JUNIOR PROFESSIONAL OFFICERS FUND	Cash	In-Kind	Total
<b>DONOR</b>			
<b><u>GOVERNMENTAL DONORS</u></b>			
AUSTRALIA	69		69
AUSTRIA	177		177
BELGIUM	716		716
CANADA	113		113
DENMARK	898		898
FINLAND	867		867
FRANCE	8		8
GERMANY	1,210		1,210
ITALY	1,597		1,597
JAPAN	421		421
LIECHTENSTEIN	147		147
LUXEMBOURG	117		117
NETHERLANDS	1,334		1,334
NORWAY	930		930
REPUBLIC OF KOREA	28		28
SPAIN	802		802
SWEDEN	701		701
SWITZERLAND	515		515
UNITED STATES OF AMERICA	1,350		1,350
<b>GOVERNMENTAL DONORS</b>	<b>12,002</b>		<b>12,002</b>
<b>TOTAL JUNIOR PROFESSIONAL OFFICERS FUND</b>	<b>12,002</b>		<b>12,002</b>

## Schedule 1 - Report 2

SUPPLEMENTARY PROGRAMMES FUND	Cash	In-Kind	Total
<b>DONOR</b>			
<b><u>GOVERNMENTAL DONORS</u></b>			
ANDORRA	21		21
AUSTRALIA	14 309		14 309
BELGIUM	5 798		5 798
BRAZIL	50		50
CANADA	20 778		20 778
CROATIA	7		7
CZECH REPUBLIC	260		260
DENMARK	5 610		5 610
ESTONIA	129		129
FINLAND	5 231		5 231
FRANCE	5 693		5 693
GERMANY	20 560	1 133	21 693
GREECE	100		100
INDIA		2 492	2 492
IRELAND	2 566	57	2 622
ITALY	4 025	314	4 340
JAPAN	28 103		28 103
LIECHTENSTEIN	43		43
LUXEMBOURG	787		787
NETHERLANDS	10 898		10 898
NORWAY	11 014	261	11 275
OMAN	2 000		2 000
REPUBLIC OF KOREA	300		300
ROMANIA	520		520
RUSSIAN FEDERATION	3 000		3 000
SAUDI ARABIA	6 000		6 000
SLOVENIA	70		70
SPAIN	12 920		12 920
SWEDEN	26 081		26 081
SWITZERLAND	3 486		3 486
TURKEY	200		200
UNITED ARAB EMIRATES	30 000		30 000
UNITED KINGDOM	6 073		6 073
UNITED STATES OF AMERICA	341 140		341 140
<b>GOVERNMENTAL DONORS</b>	<b>567 774</b>	<b>4 257</b>	<b>572 031</b>
<b>EUROPEAN COMMISSION</b>	<b>53 424</b>		<b>53 424</b>
<b><u>INTERGOVERNMENTAL DONORS</u></b>			
ARAB GULF PROG. FOR UN DEV. ORGS	165		165
<b>INTERGOVERNMENTAL DONORS</b>	<b>165</b>		<b>165</b>
<b><u>UN DONORS</u></b>			
UNITED NATIONS CHILDREN'S FUND	1 777		1 777
CENTRAL FUND FOR INFLUENZA ACTION	2 970		2 970
EMERGENCY RELIEF FUND	376		376
POOLED FUNDS FOR DEM. REP. OF THE CONGO	2 516		2 516
COMMON HUMANITARIAN FUND FOR SUDAN	4 830		4 830
CENTRAL EMERGENCY RESPONSE FUND	22 327		22 327
UN DEVELOPMENT PROGRAMME	137		137
UN TRUST FUND FOR HUMAN SECURITY	534		534
UN MILLENNIUM DEVELOPMENT GOALS	373		373
<b>UN DONORS</b>	<b>35 840</b>		<b>35 840</b>
<b><u>PRIVATE DONORS</u></b>			
PRIVATE DONORS IN AUSTRALIA	1 746		1 746
PRIVATE DONORS IN CANADA	222		222
PRIVATE DONORS IN CHINA	20		20
PRIVATE DONORS IN FRANCE	286		286
PRIVATE DONORS IN GERMANY	936		936
PRIVATE DONORS IN GREECE	1		1
PRIVATE DONORS IN ITALY	855		855
PRIVATE DONORS IN JAPAN	1 678		1 678
PRIVATE DONORS IN SRI LANKA	42		42
PRIVATE DONORS IN LIECHTENSTEIN	36		36
PRIVATE DONORS IN NETHERLANDS	248		248
PRIVATE DONORS IN PAKISTAN	192		192
PRIVATE DONORS IN PORTUGAL			
PRIVATE DONORS IN SAUDI ARABIA	27		27
PRIVATE DONORS IN SPAIN	486		486
PRIVATE DONORS IN SWEDEN	255		255
PRIVATE DONORS IN SWITZERLAND	117		117
PRIVATE DONORS IN UNITED KINGDOM	35		35
PRIVATE DONORS IN UNITED STATES	3 204		3 204
<b>PRIVATE DONORS</b>	<b>10 385</b>		<b>10 385</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>667 587</b>	<b>4 257</b>	<b>671 844</b>

## Schedule 2

**Status of outstanding contributions as of 31 December 2009**  
(in thousands of United States Dollars)

ANNUAL PROGRAMME FUND	2004	2005	2006	2007	2008	2009	TOTAL
<b>Schedule 2</b>							
<b>DONOR</b>							
<b>GOVERNMENTAL DONORS</b>							
ANGOLA				256			256
ALGERIA					60	100	160
BAHAMAS						2	2
BELGIUM		45	71			7 261	7 378
BENIN				5			5
CANADA				3			3
CYPRUS		50		51	2	2	105
CZECH REPUBLIC		11			3		14
DENMARK				745		2 343	3 087
DJIBOUTI		1					1
ECUADOR						85	85
GREECE					65		65
ICELAND				20			20
IRELAND			26	25	30	103	184
ITALY			154	112		1 524	1 791
JAPAN			18	19		18	55
KUWAIT					1 000		1 000
LIBYAN ARAB JAMAHIRIYA		100					100
LITHUANIA		4					4
LUXEMBOURG			59				59
MALTA						71	71
MONTENEGRO					5		5
NETHERLANDS		2	16	13	8	7	45
NORWAY						23	23
PAKISTAN			5				5
PORTUGAL			1 318				1 318
ROMANIA		7					7
SAUDI ARABIA		100				112	212
SLOVENIA		30	30				60
SOUTH AFRICA					24		24
SPAIN		306	4	5	373	1 249	1 937
SWEDEN		188					188
SWITZERLAND						1 456	1 456
UNITED ARAB EMIRATES						42	42
UNITED KINGDOM		2	98	12	1 183	1 878	3 173
UNITED STATES OF AMERICA			150			600	750
<b>GOVERNMENTAL DONORS</b>		<b>845</b>	<b>1 949</b>	<b>1 265</b>	<b>2 752</b>	<b>16 878</b>	<b>23 689</b>
<b>EUROPEAN COMMISSION</b>	<b>912</b>	<b>1 186</b>	<b>563</b>	<b>1 755</b>	<b>4 237</b>	<b>15 105</b>	<b>23 758</b>
<b>INTERGOVERNMENTAL DONORS</b>							
PRG NTL MULTISECTORIEL LUTTE VIH/SIDA			244	482			726
COUNCIL OF EUROPE				1			1
<b>INTERGOVERNMENTAL DONORS</b>			<b>244</b>	<b>483</b>			<b>727</b>
<b>UN DONORS</b>							
UNITED NATIONS CHILDREN'S FUND				8		0	8
UN PROGRAMME ON HIV/AIDS					35	100	134
UN DEVELOPMENT PROGRAMME					19		19
UN TRUST FUND FOR HUMAN SECURITY					96	62	158
WORLD FOOD PROGRAMME						100	100
ONE UN FUNDS					63	56	119
EMERGENCY RELIEF FUND						50	50
<b>UN DONORS</b>				<b>8</b>	<b>213</b>	<b>368</b>	<b>588</b>
<b>PRIVATE DONORS</b>							
PRIVATE DONORS IN SPAIN					3		3
PRIVATE DONORS IN UNITED ARAB EMIRATES						12	12
<b>PRIVATE DONORS</b>				<b>0</b>	<b>3</b>	<b>12</b>	<b>15</b>
<b>TOTAL FOR ANNUAL PROGRAMME FUND</b>	<b>912</b>	<b>2 031</b>	<b>2 756</b>	<b>3 510</b>	<b>7 204</b>	<b>32 363</b>	<b>48 776</b>

Schedule 2

UN REGULAR BUDGET FUND	2004	2005	2006	2007	2008	2009	TOTAL
<i>DONOR</i> <i>UNITED NATIONS</i>						496	496
<b>TOTAL FOR UN REGULAR BUDGET FUND</b>						496	496

Schedule 2

JUNIOR PROFESSIONAL OFFICERS FUND	2004	2005	2006	2007	2008	2009	TOTAL
<i>DONOR</i>							
<i>GOVERNMENTAL DONORS</i>							
<i>GERMANY</i>						81	81
<i>SWITZERLAND</i>						8	8
<i>GOVERNMENTAL DONORS</i>						89	89
<b>TOTAL FOR JUNIOR PROFESSIONAL OFFICERS FUND</b>						<b>89</b>	<b>89</b>



Schedule 2

SUPPLEMENTARY PROGRAMMES FUND	2004	2005	2006	2007	2008	2009	TOTAL
<b>DONOR</b>							
<b>GOVERNMENTAL DONORS</b>							
BELGIUM						727	727
DENMARK					400		400
ESTONIA						66	66
ICELAND				79			79
ITALY					907	502	1 409
MAURITANIA				8			8
ROMANIA					129		129
SAUDI ARABIA						1 000	1 000
SPAIN		22		15	0	1 140	1 176
SWEDEN			1				1
UNITED ARAB EMIRATES						14 800	14 800
UNITED KINGDOM				41	1 069	218	1 327
UNITED STATES OF AMERICA					239	1 210	1 449
<b>GOVERNMENTAL DONORS</b>		<b>22</b>	<b>1</b>	<b>142</b>	<b>2 744</b>	<b>19 662</b>	<b>22 571</b>
<b>EUROPEAN COMMISSION</b>							
EUROPEAN COMMISSION		122			2 833	12 799	15 755
<b>EUROPEAN COMMISSION</b>		<b>122</b>			<b>2 833</b>	<b>12 799</b>	<b>15 755</b>
<b>INTERGOVERNMENTAL DONORS</b>							
ARAB GULF PROG. FOR UN DEV. ORGS						165	165
<b>INTERGOVERNMENTAL DONORS</b>						<b>165</b>	<b>165</b>
<b>UN DONOR</b>							
CENTRAL EMERGENCY RESPONSE FUND						107	107
<b>UN DONOR</b>						<b>107</b>	<b>107</b>
<b>PRIVATE DONORS</b>							
PRIVATE DONORS IN SPAIN					0	14	14
<b>PRIVATE DONORS</b>					<b>0</b>	<b>14</b>	<b>14</b>
<b>TOTAL FOR SUPPLEMENTARY PROGRAMMES FUND</b>		<b>145</b>	<b>1</b>	<b>142</b>	<b>5 577</b>	<b>32 748</b>	<b>38 613</b>

## Schedule 3

**Appropriations under the annual programme budget for  
the year ended 31 December 2009  
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b>FIELD OPERATIONS</b>							
<b><u>AFRICA</u></b>							
<b><u>WEST AFRICA</u></b>							
WEST AFRICA OVERALL	4,551	606	5,157	4,058	288	4,345	811
BENIN	1,325	331	1,656	1,574	2	1,576	79
COTE D'IVOIRE	6,494	(255)	6,238	5,976	132	6,108	131
GAMBIA	91	1	92	74		74	18
GHANA	5,543	(133)	5,411	4,901	100	5,001	410
GUINEA	5,559	255	5,814	5,245	337	5,583	232
LIBERIA	9,953	2,239	12,192	10,966	102	11,068	1,124
MALI	108		108	76		76	32
NIGERIA	3,220	(275)	2,945	2,641	31	2,672	273
SENEGAL	6,966	25	6,991	6,669	193	6,862	128
SIERRA LEONE	4,009	841	4,850	4,367	110	4,477	373
TOGO	1,077	118	1,194	1,016		1,016	179
GUINEA-BISSAU		28	28				28
<b>WEST AFRICA</b>	<b>48,897</b>	<b>3,779</b>	<b>52,676</b>	<b>47,562</b>	<b>1,296</b>	<b>48,858</b>	<b>3,819</b>
<b><u>EAST AND HORN OF AFRICA</u></b>							
OTHER COUNTRIES IN EAST & HORN OF AFRICA	3,700	(3,020)	680	312	48	360	321
DJIBOUTI	4,950	583	5,533	4,585	289	4,874	659
ERITREA	4,135	44	4,179	3,841	50	3,890	289
ETHIOPIA	23,141	5,411	28,552	23,846	2,561	26,406	2,146
KENYA	45,116	9,810	54,926	45,136	7,391	52,527	2,399
SOMALIA	9,662	1,443	11,106	9,446	338	9,784	1,322
SUDAN	22,335	7,047	29,383	26,323	1,898	28,221	1,161
UGANDA	16,656	7,457	24,113	20,564	1,218	21,783	2,330
<b>EAST AND HORN OF AFRICA</b>	<b>129,695</b>	<b>28,777</b>	<b>158,472</b>	<b>134,052</b>	<b>13,793</b>	<b>147,845</b>	<b>10,627</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>							
COUNTRIES IN CENTRAL AFRICA	8,000	(540)	7,460	5,674	1,089	6,763	697
BURUNDI	24,127	9,832	33,959	27,007	2,773	29,781	4,179
CAMEROON	11,245	429	11,674	9,258	140	9,398	2,276
CENTRAL AFRICAN REPUBLIC	3,731	(178)	3,553	3,459	30	3,489	64
CHAD	80,627	11,946	92,573	84,257	5,934	90,191	2,382
CONGO	5,978	2,479	8,456	7,083	863	7,945	511
DEMOCRATIC REPUBLIC OF THE CONGO	53,588	(1,494)	52,094	45,127	3,673	48,800	3,294
GABON	2,180	182	2,362	2,101	51	2,152	210
RWANDA	10,390	2,871	13,261	10,059	902	10,961	2,300
UNITED REPUBLIC OF TANZANIA	26,564	3,072	29,636	23,238	1,359	24,597	5,039
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>226,428</b>	<b>28,599</b>	<b>255,028</b>	<b>217,262</b>	<b>16,814</b>	<b>234,076</b>	<b>20,952</b>
<b><u>SOUTHERN AFRICA</u></b>							
SOUTHERN AFRICA OVERALL	3,362	(182)	3,180	2,033	236	2,269	911
ANGOLA	4,305	1,659	5,964	4,393	294	4,687	1,277
BOTSWANA	2,159	351	2,510	2,193	1	2,194	316
MALAWI	2,358	376	2,734	2,342	14	2,356	378
MOZAMBIQUE	2,275	655	2,931	2,581	6	2,587	343
NAMIBIA	2,664	(120)	2,544	2,463		2,463	81
SOUTH AFRICA	7,866	302	8,168	7,853	3	7,856	312
ZAMBIA	13,487	2,764	16,251	11,486	421	11,906	4,344
ZIMBABWE	2,439	226	2,665	2,400	126	2,526	140
<b>SOUTHERN AFRICA</b>	<b>40,915</b>	<b>6,031</b>	<b>46,946</b>	<b>37,744</b>	<b>1,101</b>	<b>38,845</b>	<b>8,101</b>
<b>AFRICA</b>	<b>445,936</b>	<b>67,186</b>	<b>513,122</b>	<b>436,619</b>	<b>33,004</b>	<b>469,623</b>	<b>43,498</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>							
<b><u>NORTH AFRICA</u></b>							
ALGERIA	6,031	4,607	10,638	6,897	2,989	9,886	752
LIBYAN ARAB JAMAHIRIYA	1,428	2,899	4,327	4,029	0	4,029	298
MAURITANIA	921	527	1,448	1,264	17	1,281	167
MOROCCO	1,375	148	1,523	1,251	13	1,263	260
TUNISIA	449	21	470	372	24	396	74
WESTERN SAHARA		5	5	(116)	116	0	5
<b>NORTH AFRICA</b>	<b>10,204</b>	<b>8,208</b>	<b>18,412</b>	<b>13,697</b>	<b>3,159</b>	<b>16,855</b>	<b>1,557</b>

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b><u>MIDDLE EAST</u></b>							
MIDDLE EAST OVERALL		950	950	646		646	304
EGYPT	5,921	227	6,148	5,449	28	5,477	671
IRAQ	667	112	779	(2,134)	2,777	643	136
ISRAEL	2,177	186	2,363	2,043		2,043	320
JORDAN	1,847	329	2,176	1,595	274	1,870	306
LEBANON	2,650	535	3,186	2,870		2,870	315
SAUDI ARABIA	2,431	(90)	2,340	2,146	63	2,209	131
SYRIAN ARAB REPUBLIC	2,089	(103)	1,985	1,676	190	1,866	120
UNITED ARAB EMIRATES	3,205	(1,039)	2,166	1,905		1,905	261
YEMEN	18,930	3,709	22,640	14,371	1,918	16,290	6,350
<b>MIDDLE EAST</b>	<b>39,917</b>	<b>4,817</b>	<b>44,733</b>	<b>30,569</b>	<b>5,250</b>	<b>35,819</b>	<b>8,914</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>50,121</b>	<b>13,024</b>	<b>63,145</b>	<b>44,266</b>	<b>8,409</b>	<b>52,675</b>	<b>10,470</b>
<b><u>ASIA AND THE PACIFIC</u></b>							
<b><u>SOUTH ASIA</u></b>							
SOUTH ASIA OVERALL	100		100				100
BANGLADESH	5,109	1,700	6,809	5,653	746	6,399	410
INDIA	5,202	(56)	5,146	4,489	18	4,508	639
NEPAL	9,564	2,975	12,539	9,689	509	10,198	2,341
SRI LANKA	4,933	823	5,755	4,360	922	5,282	474
<b>SOUTH ASIA</b>	<b>24,908</b>	<b>5,441</b>	<b>30,349</b>	<b>24,192</b>	<b>2,195</b>	<b>26,387</b>	<b>3,963</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>							
AUSTRALIA	1,400	27	1,426	1,184	6	1,190	236
CAMBODIA	1,045	61	1,106	1,027	25	1,052	54
CHINA	5,201	(311)	4,890	3,968	40	4,008	881
INDONESIA	2,571	937	3,508	2,726	108	2,834	674
JAPAN	3,473	1,155	4,628	4,454	56	4,509	119
MALAYSIA	5,689	1,063	6,752	6,204	114	6,318	434
MONGOLIA	139	410	550	445	42	487	62
PAPUA NEW GUINEA	965	231	1,197	1,082	92	1,173	24
PHILIPPINES	223	461	683	558	4	561	122
REPUBLIC OF KOREA	1,193	(159)	1,033	881	21	902	132
MYANMAR	6,401	2,475	8,875	8,071	439	8,510	366
THAILAND	17,931	868	18,799	13,856	521	14,377	4,422
TIMOR LESTE	296	(51)	245	183	20	203	41
VIET NAM	474	(10)	465	395		395	70
OTHER COUNTRIES EAST ASIA	400	(67)	333	142	12	154	179
<b>EAST ASIA AND THE PACIFIC</b>	<b>47,400</b>	<b>7,091</b>	<b>54,491</b>	<b>45,174</b>	<b>1,500</b>	<b>46,674</b>	<b>7,817</b>
<b><u>SOUTH-WEST ASIA</u></b>							
SOUTH-WEST ASIA OVERALL	110	1,578	1,688	388	31	419	1,269
AFGHANISTAN	54,347	3,017	57,364	48,799	3,135	51,934	5,430
ISLAMIC REPUBLIC OF IRAN	13,273	3,303	16,576	13,242	2,272	15,514	1,062
PAKISTAN	19,935	4,067	24,002	18,320	1,708	20,028	3,973
<b>SOUTH-WEST ASIA</b>	<b>87,666</b>	<b>11,965</b>	<b>99,630</b>	<b>80,750</b>	<b>7,145</b>	<b>87,895</b>	<b>11,735</b>
<b><u>CENTRAL ASIA</u></b>							
CENTRAL ASIA OVERALL		89	89	46	6	52	36
KAZAKHSTAN	2,469	(121)	2,348	1,918	46	1,964	384
KYRGYZSTAN	1,262	193	1,455	1,351		1,351	104
TAJIKISTAN	586	42	628	615		615	13
TURKMENISTAN	496	210	706	700		700	6
UZBEKISTAN	155	4	159	159		159	0
<b>CENTRAL ASIA</b>	<b>4,967</b>	<b>416</b>	<b>5,383</b>	<b>4,789</b>	<b>52</b>	<b>4,841</b>	<b>542</b>
<b>ASIA AND THE PACIFIC</b>	<b>164,942</b>	<b>24,912</b>	<b>189,854</b>	<b>154,904</b>	<b>10,893</b>	<b>165,797</b>	<b>24,057</b>
<b><u>EUROPE</u></b>							
<b><u>EASTERN EUROPE</u></b>							
EASTERN EUROPE OVERALL	100	736	836	541	2	543	293
ARMENIA	1,308	513	1,821	1,690	39	1,728	93
AZERBAIJAN	3,232	954	4,186	4,164		4,164	22
BELARUS	921	797	1,718	1,342	104	1,446	273
GEORGIA	33,877	470	34,347	16,247	403	16,651	17,696
REPUBLIC OF MOLDOVA	698	799	1,498	1,018	149	1,167	331
RUSSIAN FEDERATION	13,188	(466)	12,722	11,087	210	11,296	1,426
UKRAINE	3,030	1,370	4,399	3,449	0	3,449	950
<b>EASTERN EUROPE</b>	<b>56,355</b>	<b>5,174</b>	<b>61,528</b>	<b>39,537</b>	<b>907</b>	<b>40,444</b>	<b>21,085</b>

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b><u>CENTRAL EUROPE</u></b>							
OTHER COUNTRIES IN CENTRAL EUROPE	100		100	49	8	57	43
BULGARIA	818	9	827	797		797	30
CYPRUS	885	37	922	825		825	98
CZECH REPUBLIC	455	(10)	446	370		370	76
HUNGARY	2,556	725	3,280	3,131	11	3,142	138
POLAND	793	(81)	713	565		565	148
ROMANIA	817	354	1,171	987	2	989	182
SLOVAKIA	486	306	792	569		569	222
SLOVENIA	170		170	64		64	106
TURKEY	6,681	(231)	6,450	5,758	16	5,774	676
<b>CENTRAL EUROPE</b>	<b>13,761</b>	<b>1,110</b>	<b>14,871</b>	<b>13,116</b>	<b>36</b>	<b>13,152</b>	<b>1,719</b>
<b><u>WESTERN EUROPE</u></b>							
AUSTRIA	1,027	(18)	1,009	945	4	949	61
BELGIUM	5,378	999	6,377	5,690	223	5,913	463
FRANCE	2,742	344	3,086	2,818	49	2,867	219
GERMANY	2,080	112	2,192	2,013		2,013	179
GREECE	1,066	215	1,281	1,207	19	1,226	55
IRELAND	666	190	856	626		626	230
ITALY	2,743	2,603	5,346	4,334	105	4,438	908
MALTA	144	229	373	301	7	308	65
PORTUGAL	86	6	91	90		90	1
SPAIN	947	648	1,595	1,305	4	1,309	286
SWEDEN	1,906	(221)	1,685	1,515		1,515	170
SWITZERLAND	692	49	741	662	17	680	61
UNITED KINGDOM	1,421	218	1,639	1,415	33	1,448	191
<b>WESTERN EUROPE</b>	<b>20,897</b>	<b>5,375</b>	<b>26,272</b>	<b>22,921</b>	<b>462</b>	<b>23,383</b>	<b>2,889</b>
<b><u>SOUTH EASTERN EUROPE</u></b>							
ALBANIA	673	(38)	635	599		599	36
BOSNIA AND HERZEGOVINA	5,688	415	6,103	5,667	180	5,848	255
CROATIA	2,931	705	3,636	3,216		3,216	420
MONTENEGRO	2,390	174	2,564	2,455	3	2,458	107
SERBIA	20,897	3,332	24,229	21,432	97	21,529	2,700
THE FORMER YUG. REPUBLIC OF MACEDONIA	2,757	290	3,047	2,719	16	2,735	313
<b>SOUTH EASTERN EUROPE</b>	<b>35,337</b>	<b>4,878</b>	<b>40,215</b>	<b>36,088</b>	<b>296</b>	<b>36,384</b>	<b>3,831</b>
<b>EUROPE</b>	<b>126,350</b>	<b>16,537</b>	<b>142,886</b>	<b>111,662</b>	<b>1,700</b>	<b>113,363</b>	<b>29,524</b>
<b><u>AMERICAS</u></b>							
<b><u>NORTHERN SOUTH AMERICA</u></b>							
VENEZUELA (BOLIVARIAN REP. OF) REGIONAL OFFICE	3,643	612	4,255	4,180	21	4,201	54
ECUADOR	10,556	540	11,096	10,933	5	10,939	157
COLOMBIA	387	273	659	395	154	549	111
COSTA RICA	3,041	(135)	2,906	2,717	1	2,718	188
PANAMA	1,429	1,262	2,691	2,422	17	2,439	252
<b>NORTHERN SOUTH AMERICA</b>	<b>19,056</b>	<b>2,552</b>	<b>21,607</b>	<b>20,647</b>	<b>198</b>	<b>20,845</b>	<b>762</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>							
ARGENTINA REGIONAL OFFICE	3,565	375	3,940	3,495	13	3,508	432
BRAZIL	3,191	(187)	3,004	2,883		2,883	121
<b>SOUTHERN SOUTH AMERICA</b>	<b>6,756</b>	<b>187</b>	<b>6,944</b>	<b>6,378</b>	<b>13</b>	<b>6,391</b>	<b>553</b>
<b><u>CENTRAL AMERICA AND MEXICO</u></b>							
MEXICO REGIONAL OFFICE	2,161	(202)	1,959	1,690		1,690	269
CUBA	268		268	209		209	59
<b>CENTRAL AMERICA AND MEXICO</b>	<b>2,429</b>	<b>(202)</b>	<b>2,227</b>	<b>1,899</b>		<b>1,899</b>	<b>328</b>
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>							
UNITED STATES OF AMERICA	3,987	(158)	3,829	3,809	1	3,809	20
CANADA	1,881	(379)	1,502	1,440		1,440	62
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>5,868</b>	<b>(537)</b>	<b>5,331</b>	<b>5,248</b>	<b>1</b>	<b>5,249</b>	<b>82</b>
<b>AMERICAS</b>	<b>34,109</b>	<b>2,000</b>	<b>36,109</b>	<b>34,173</b>	<b>212</b>	<b>34,385</b>	<b>1,725</b>
<b>FIELD OPERATIONS</b>	<b>821,456</b>	<b>123,660</b>	<b>945,116</b>	<b>781,624</b>	<b>54,219</b>	<b>835,843</b>	<b>109,274</b>

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b>GLOBAL PROGRAMMES</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	637	(20)	617	345	87	432	185
DIVISION OF INTERNATIONAL PROTECTION	10,881	4,931	15,812	10,274	336	10,610	5,202
DIVISION OF INFORMATION SYSTEMS & TELECOMS	6,935	(1,091)	5,844	2,308	3,119	5,427	416
DIVISION OF EXTERNAL RELATIONS	21,783	3,352	25,136	22,273	1,533	23,806	1,330
DEPARTMENT OF OPERATIONS	39,411	(3,981)	35,431	22,789	736	23,525	11,906
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	7,356	4,781	12,136	551	10,701	11,252	884
DIVISION OF HUMAN RESOURCES MANAGEMENT	26,081	10,607	36,688	32,169	1,973	34,142	2,546
DIVISION OF FINANCIAL AND ADMIN. MANAGEMENT	618	(618)	0				0
<b>GLOBAL PROGRAMMES</b>	<b>113,702</b>	<b>17,960</b>	<b>131,663</b>	<b>90,708</b>	<b>18,486</b>	<b>109,194</b>	<b>22,469</b>
<b>HEADQUARTERS</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	11,221	4,868	16,089	15,527	523	16,050	39
DIVISION OF INTERNATIONAL PROTECTION	11,005	1,065	12,070	11,750	53	11,803	267
DIVISION OF INFORMATION SYSTEMS & TELECOMS	18,881	(154)	18,727	16,614	1,850	18,464	263
DIVISION OF EXTERNAL RELATIONS	6,298	816	7,114	6,749	240	6,989	124
DEPARTMENT OF OPERATIONS	27,002	(224)	26,778	26,169	18	26,188	591
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	5,224	1,107	6,331	5,805	25	5,830	501
DIVISION OF HUMAN RESOURCES MANAGEMENT	3,709	3,041	6,750	6,062	152	6,214	535
DIVISION OF FINANCIAL AND ADMIN. MANAGEMENT	12,602	(3,362)	9,240	20	7,955	7,975	1,265
GLOBAL SERVICE CENTRE	11,481	5,953	17,434	15,611	1,019	16,630	804
STAFF COUNCIL	439	368	806	790		790	17
<b>HEADQUARTERS</b>	<b>107,862</b>	<b>13,477</b>	<b>121,339</b>	<b>105,097</b>	<b>11,835</b>	<b>116,932</b>	<b>4,407</b>
<b>OPERATIONAL RESERVE</b>	<b>183,224</b>	<b>(146,912)</b>	<b>36,311</b>				<b>36,311</b>
<b>OVERALL</b>	<b>665</b>	<b>(665)</b>		<b>(24)</b>	<b>24</b>		
<b>TOTAL ANNUAL PROGRAMME BUDGET</b>	<b>1,226,910</b>	<b>7,520</b>	<b>1,234,430</b>	<b>977,405</b>	<b>84,564</b>	<b>1,061,969</b>	<b>172,461</b>

## Schedule 4

**Funds available under supplementary programmes fund as of  
31 December 2009 (in thousands of United States Dollars)**

SUPPLEMENTARY PROGRAMMES FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b><i>FIELD OPERATIONS</i></b>					
<b><i>AFRICA</i></b>					
<b><i>WEST AFRICA</i></b>					
WEST AFRICA OVERALL	906	267	3	269	637
COTE D'IVOIRE	2,192	1,255	376	1,631	561
GAMBIA	156	156		156	
GHANA	584	513	70	584	
GUINEA	1,087	958	129	1,087	
LIBERIA	275	(0)		(0)	275
SENEGAL	2,142	2,125	17	2,142	
<b>WEST AFRICA</b>	<b>7,342</b>	<b>5,274</b>	<b>595</b>	<b>5,869</b>	<b>1,473</b>
<b><i>EAST AND HORN OF AFRICA</i></b>					
EAST & HORN OF AFRICA OVERALL	172				172
DJIBOUTI	2,070	1,503	68	1,571	499
ETHIOPIA	12,975	11,251	1,724	12,975	0
KENYA	33,498	18,450	4,612	23,062	10,436
SOMALIA	19,941	12,390	929	13,319	6,622
SUDAN	72,539	58,622	2,772	61,394	11,145
UGANDA	13,222	12,417	376	12,793	429
<b>EAST AND HORN OF AFRICA</b>	<b>154,418</b>	<b>114,634</b>	<b>10,481</b>	<b>125,114</b>	<b>29,303</b>
<b><i>CENTRAL AFRICA AND GREAT LAKES</i></b>					
CENTRAL AFRICA & GREAT LAKES	1,555				1,555
BURUNDI	4,921	4,366	555	4,921	(0)
CAMEROON	10	10		10	
CENTRAL AFRICAN REPUBLIC	2,913	2,160	70	2,230	683
CHAD	7,360	6,307	47	6,353	1,007
DEMOCRATIC REP OF THE CONGO	25,962	22,470	2,498	24,968	993
RWANDA	19	19		19	
UNITED REPUBLIC OF TANZANIA	18,612	17,529	1,010	18,539	73
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>61,353</b>	<b>52,861</b>	<b>4,180</b>	<b>57,041</b>	<b>4,312</b>
<b><i>SOUTHERN AFRICA</i></b>					
BOTSWANA	165	165		165	
MOZAMBIQUE	114	114		114	
SOUTH AFRICA	1,214	1,214		1,214	
ZAMBIA	110	8		8	102
ZIMBABWE	3,674	1,838	204	2,042	1,632
<b>SOUTHERN AFRICA</b>	<b>5,277</b>	<b>3,338</b>	<b>204</b>	<b>3,542</b>	<b>1,734</b>
<b>AFRICA</b>	<b>228,389</b>	<b>176,106</b>	<b>15,460</b>	<b>191,566</b>	<b>36,823</b>
<b><i>MIDDLE EAST AND NORTH AFRICA</i></b>					
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>1,514</b>				<b>1,514</b>
<b><i>NORTH AFRICA</i></b>					
NORTH AFRICA OVERALL	777	742	35	777	
ALGERIA	211	211		211	
LIBYAN ARAB JAMAHIRIYA	28	28		28	
MAURITANIA	7,026	6,579	322	6,900	126
MOROCCO	314	314		314	
TUNISIA	252	252		252	
WESTERN SAHARA	3,841	3,334	328	3,662	178
<b>NORTH AFRICA</b>	<b>12,450</b>	<b>11,461</b>	<b>685</b>	<b>12,146</b>	<b>304</b>
<b><i>MIDDLE EAST</i></b>					
MIDDLE EAST OVERALL	23,166	1,576	13	1,590	21,577
EGYPT	2,429	2,429		2,429	
IRAQ	88,754	81,229	7,526	88,754	
JORDAN	38,969	37,856	1,039	38,895	75
LEBANON	6,205	6,183		6,183	22
SAUDI ARABIA	215	215		215	
SYRIAN ARAB REPUBLIC	95,579	88,320	7,259	95,579	1
UNITED ARAB EMIRATES	79	79		79	
YEMEN	15,412	12,751	1,577	14,328	1,084
<b>MIDDLE EAST</b>	<b>270,809</b>	<b>230,638</b>	<b>17,413</b>	<b>248,051</b>	<b>22,758</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>284,773</b>	<b>242,099</b>	<b>18,098</b>	<b>260,197</b>	<b>24,576</b>
<b><i>ASIA AND THE PACIFIC</i></b>					
<b><i>SOUTH ASIA</i></b>					
BANGLADESH	117	55	62	117	
SRI LANKA	33,605	27,185	2,182	29,367	4,238
<b>SOUTH ASIA</b>	<b>33,723</b>	<b>27,240</b>	<b>2,244</b>	<b>29,485</b>	<b>4,238</b>

SUPPLEMENTARY PROGRAMMES FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b><u>EAST ASIA AND THE PACIFIC</u></b>					
CHINA	34				34
MALAYSIA	63	63		63	
MYANMAR	2 285	1 934	34	1 968	317
<b>EAST ASIA AND THE PACIFIC</b>	<b>2 382</b>	<b>1 997</b>	<b>34</b>	<b>2 032</b>	<b>351</b>
<b><u>SOUTH-WEST ASIA</u></b>					
ISLAMIC REPUBLIC OF IRAN	701	672	29	701	(0)
PAKISTAN	121 094	79 690	23 874	103 564	17 531
<b>SOUTH-WEST ASIA</b>	<b>121 795</b>	<b>80 362</b>	<b>23 903</b>	<b>104 264</b>	<b>17 531</b>
<b>ASIA AND THE PACIFIC</b>	<b>157 900</b>	<b>109 599</b>	<b>26 181</b>	<b>135 780</b>	<b>22 119</b>
<b><u>EUROPE</u></b>					
<b><u>EASTERN EUROPE</u></b>					
GEORGIA	20 274	16 505	1 194	17 699	2 575
REPUBLIC OF MOLDOVA	29	29		29	
RUSSIAN FEDERATION	124	124		124	
<b>EASTERN EUROPE</b>	<b>20 427</b>	<b>16 659</b>	<b>1 194</b>	<b>17 852</b>	<b>2 575</b>
<b><u>CENTRAL EUROPE</u></b>					
SLOVAKIA	3	3		3	
TURKEY	1 450	1 450		1 450	
<b>CENTRAL EUROPE</b>	<b>1 453</b>	<b>1 453</b>		<b>1 453</b>	
<b><u>SOUTH EASTERN EUROPE</u></b>					
CROATIA	200	200		200	
SERBIA	1 668	1 662	6	1 668	
<b>SOUTH EASTERN EUROPE</b>	<b>1 868</b>	<b>1 861</b>	<b>6</b>	<b>1 868</b>	
<b>EUROPE</b>	<b>23 748</b>	<b>19 973</b>	<b>1 200</b>	<b>21 173</b>	<b>2 575</b>
<b><u>AMERICAS</u></b>					
<b><u>NORTHERN SOUTH AMERICA</u></b>					
COLOMBIA	23 004	17 552	12	17 565	5 440
<b>NORTHERN SOUTH AMERICA</b>	<b>23 004</b>	<b>17 552</b>	<b>12</b>	<b>17 565</b>	<b>5 440</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>					
ARGENTINA REGIONAL OFFICE	1 047	1 047		1 047	
BRAZIL	1 008	1 005	3	1 008	
<b>SOUTHERN SOUTH AMERICA</b>	<b>2 055</b>	<b>2 052</b>	<b>3</b>	<b>2 055</b>	
<b>AMERICAS</b>	<b>25 060</b>	<b>19 604</b>	<b>15</b>	<b>19 620</b>	<b>5 440</b>
<b>FIELD OPERATIONS</b>	<b>719 869</b>	<b>567 381</b>	<b>60 954</b>	<b>628 336</b>	<b>91 533</b>
<b><u>GLOBAL PROGRAMMES</u></b>					
DIVISION OF INTERNATIONAL PROTECTION	349	321	28	349	
DEPARTMENT OF OPERATIONS	4 962	2 526	52	2 578	2 384
<b>GLOBAL PROGRAMMES</b>	<b>5 311</b>	<b>2 848</b>	<b>80</b>	<b>2 927</b>	<b>2 384</b>
<b><u>HEADQUARTERS</u></b>					
DEPARTMENT OF OPERATIONS	3 144	3 144		3 144	
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT	(32)	(32)		(32)	
<b>HEADQUARTERS</b>	<b>3 112</b>	<b>3 112</b>		<b>3 112</b>	
<b>OVERALL</b>	<b>1 193</b>				<b>1 193</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>729 485</b>	<b>573 341</b>	<b>61 034</b>	<b>634 375</b>	<b>95 110</b>

## Schedule 5

**Status of prior years' projects obligations  
liquidated/outstanding as of 31 December 2009  
(in thousands of United States Dollars)**

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2009	Payments during 2009	Cancellations during 2009	Unliquidated Obligations 31 December 2009
<b><u>FIELD OPERATIONS</u></b>				
<b><u>AFRICA</u></b>				
<b><u>WEST AFRICA</u></b>				
WEST AFRICA OVERALL	101	61	39	
BENIN	26	25	1	
COTE D'IVOIRE	202	121	82	
GHANA	181	181	0	
GUINEA	118	63	55	
LIBERIA	690	523	167	
NIGERIA	4	(5)	9	
SENEGAL	42	38	5	
SIERRA LEONE	415	409	7	
<b>WEST AFRICA</b>	<b>1 779</b>	<b>1 415</b>	<b>364</b>	
<b><u>EAST AND HORN OF AFRICA</u></b>				
OTHER COUNTRIES IN EAST & HORN OF AFRICA	83	69	13	
DJIBOUTI	233	177	56	
ERITREA	211	211		
ETHIOPIA	2 338	2 260	70	8
KENYA	3 808	2 644	1 163	
SOMALIA	480	311	169	
SUDAN	1 539	1 094	259	186
UGANDA	423	380	42	
<b>EAST AND HORN OF AFRICA</b>	<b>9 114</b>	<b>7 147</b>	<b>1 772</b>	<b>194</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>				
COUNTRIES IN CENTRAL AFRICA	780	722	59	
BURUNDI	909	829	80	
CAMEROON	404	400	4	
CENTRAL AFRICAN REPUBLIC	33	0	33	
CHAD	11 178	8 011	3 077	90
CONGO	169	124	45	
DEMOCRATIC REP OF THE CONGO	1 454	1 353	101	
RWANDA	161	52	108	
UNITED REPUBLIC OF TANZANIA	1 080	798	281	
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>16 168</b>	<b>12 288</b>	<b>3 789</b>	<b>90</b>
<b><u>SOUTHERN AFRICA</u></b>				
SOUTHERN AFRICA OVERALL	330	321	9	
ANGOLA	35	14	22	
BOTSWANA	58	(4)	62	
MALAWI	4	(0)	4	
MOZAMBIQUE	6	2	4	
NAMIBIA	10	6	5	
SOUTH AFRICA	14	(20)	34	
ZAMBIA	104	94	10	
ZIMBABWE	248	248		
<b>SOUTHERN AFRICA</b>	<b>810</b>	<b>660</b>	<b>150</b>	
<b>AFRICA</b>	<b>27 871</b>	<b>21 510</b>	<b>6 076</b>	<b>285</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>				
<b><u>NORTH AFRICA</u></b>				
ALGERIA	308	302	6	
LIBYAN ARAB JAMAHIRIYA	50	33	17	
MAURITANIA	64	64	1	
MOROCCO	120	114	7	
WESTERN SAHARA	111	111		
<b>NORTH AFRICA</b>	<b>653</b>	<b>624</b>	<b>30</b>	
<b><u>MIDDLE EAST</u></b>				
EGYPT	69	67	2	
IRAQ	1 352	1 276	76	
ISRAEL	3	0	3	
JORDAN	251	242	8	
SAUDI ARABIA	285	64	221	
SYRIAN ARAB REPUBLIC	14	14		
UNITED ARAB EMIRATES	12	11	1	
YEMEN	1 332	1 292	40	
<b>MIDDLE EAST</b>	<b>3 318</b>	<b>2 966</b>	<b>352</b>	
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>3 971</b>	<b>3 590</b>	<b>382</b>	



Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2009	Payments during 2009	Cancellations during 2009	Unliquidated Obligations 31 December 2009
<b><u>ASIA AND THE PACIFIC</u></b>				
<b><u>SOUTH ASIA</u></b>				
BANGLADESH	318	298	20	
INDIA	56	53	4	
NEPAL	600	597	3	
SRI LANKA	2 055	1 630	425	
<b>SOUTH ASIA</b>	<b>3 030</b>	<b>2 578</b>	<b>452</b>	
<b><u>EAST ASIA AND THE PACIFIC</u></b>				
AUSTRALIA	11	10	1	
CAMBODIA	8	8	1	
CHINA	41	34	7	
INDONESIA	25	24	2	
JAPAN	39	26	14	
MALAYSIA	107	94	13	
PAPUA NEW GUINEA	37	37		
PHILIPPINES	1	(0)	1	
REPUBLIC OF KOREA	11	10	1	
MYANMAR	210	210	1	
THAILAND	412	409	3	
TIMOR LESTE	14	13	1	
VIET NAM	215	215		
<b>EAST ASIA AND THE PACIFIC</b>	<b>1 132</b>	<b>1 088</b>	<b>44</b>	
<b><u>SOUTH-WEST ASIA</u></b>				
SOUTH-WEST ASIA OVERALL	664	334	331	
AFGHANISTAN	1 878	1 659	219	
ISLAMIC REPUBLIC OF IRAN	127	113	13	
PAKISTAN	1 772	1 735	37	
<b>SOUTH-WEST ASIA</b>	<b>4 441</b>	<b>3 841</b>	<b>600</b>	
<b><u>CENTRAL ASIA</u></b>				
KAZAKHSTAN	4	0	4	
KYRGYZSTAN	1	(0)	1	
TURKMENISTAN	123	123		
<b>CENTRAL ASIA</b>	<b>127</b>	<b>122</b>	<b>4</b>	
<b>ASIA AND THE PACIFIC</b>	<b>8 731</b>	<b>7 629</b>	<b>1 101</b>	
<b><u>EUROPE</u></b>				
<b><u>EASTERN EUROPE</u></b>				
EASTERN EUROPE OVERALL	7	7		
ARMENIA	2	2		
AZERBAIJAN	4	3	1	
GEORGIA	391	391		
REPUBLIC OF MOLDOVA	9	9		
RUSSIAN FEDERATION	407	395	12	
UKRAINE	(1)	(1)		
<b>EASTERN EUROPE</b>	<b>820</b>	<b>807</b>	<b>13</b>	
<b><u>CENTRAL EUROPE</u></b>				
OTHER COUNTRIES IN CENTRAL EUROPE	3	3		
HUNGARY	27	27		
POLAND	2	(1)	2	
SLOVAKIA	13	9	4	
<b>CENTRAL EUROPE</b>	<b>45</b>	<b>39</b>	<b>6</b>	
<b><u>WESTERN EUROPE</u></b>				
BELGIUM	147	133	14	
FRANCE	24	23	1	
GERMANY	4	4		
ITALY	30	29	1	
MALTA	3	3		
SWITZERLAND	10	10		
UNITED KINGDOM	31	26	5	
<b>WESTERN EUROPE</b>	<b>248</b>	<b>228</b>	<b>20</b>	
<b><u>SOUTH EASTERN EUROPE</u></b>				
ALBANIA	10	9	1	
BOSNIA AND HERZEGOVINA	79	68	11	
MONTENEGRO	63	63		
SERBIA	140	139	1	
THE FORMER YUG. REP. OF MACEDONIA	121	120	1	
<b>SOUTH EASTERN EUROPE</b>	<b>413</b>	<b>399</b>	<b>14</b>	
<b>EUROPE</b>	<b>1 526</b>	<b>1 473</b>	<b>53</b>	

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2009	Payments during 2009	Cancellations during 2009	Unliquidated Obligations 31 December 2009
<b>AMERICAS</b>				
<b><u>NORTHERN SOUTH AMERICA</u></b>				
VENEZUELA REGIONAL OFFICE	97	40	57	
ECUADOR	264	132	132	
COLOMBIA	18	18		
PANAMA	40	38	1	
<b>NORTHERN SOUTH AMERICA</b>	<b>419</b>	<b>229</b>	<b>190</b>	
<b><u>SOUTHERN SOUTH AMERICA</u></b>				
ARGENTINA REGIONAL OFFICE	33	29	4	
<b>SOUTHERN SOUTH AMERICA</b>	<b>33</b>	<b>29</b>	<b>4</b>	
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>				
CANADA	6	6		
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>6</b>	<b>6</b>		
<b>AMERICAS</b>	<b>457</b>	<b>263</b>	<b>194</b>	
<b>FIELD OPERATIONS</b>	<b>42 556</b>	<b>34 466</b>	<b>7 806</b>	<b>285</b>
<b><u>GLOBAL PROGRAMMES</u></b>				
EXECUTIVE DIRECTION AND MANAGEMENT	40	34	6	
DIVISION OF INTERNATIONAL PROTECTION	710	606	68	36
DIVISION OF INFORMATION SYSTEMS & TELECOMS	2 742	2 623	73	47
DIVISION OF EXTERNAL RELATIONS	1 011	951	57	3
DEPARTMENT OF OPERATIONS	867	755	50	62
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	9 715	9 537	178	
DIVISION OF HUMAN RESOURCES MGT	181	132	45	5
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT	4	4		
<b>GLOBAL PROGRAMMES</b>	<b>15 269</b>	<b>14 640</b>	<b>477</b>	<b>152</b>
<b><u>HEADQUARTERS</u></b>				
EXECUTIVE DIRECTION AND MANAGEMENT	655	515	86	54
DIVISION OF INTERNATIONAL PROTECTION	19	18	1	
DIVISION OF INFORMATION SYSTEMS & TELECOMS	1 035	947	61	27
DIVISION OF EXTERNAL RELATIONS	333	262	23	49
DEPARTMENT OF OPERATIONS	79	79		
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	9	3	6	
DIVISION OF HUMAN RESOURCES MANAGEMENT	113	56		58
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT	8 525	6 701	1 652	171
GLOBAL SERVICE CENTRE	3 129	3 106	23	
HEADQUARTERS OVERALL	49	49		
<b>HEADQUARTERS</b>	<b>13 947</b>	<b>11 738</b>	<b>1 851</b>	<b>358</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>71 773</b>	<b>60 844</b>	<b>10 134</b>	<b>795</b>

Schedule 5

SUPPLEMENTARY PROGRAMMES FUND	Unliquidated Obligations 01 January 2009	Payments during 2009	Cancellations during 2009	Unliquidated Obligations 31 December 2009
<b><u>FIELD OPERATIONS</u></b>				
<b><u>AFRICA</u></b>				
<b><u>WEST AFRICA</u></b>				
COTE D'IVOIRE	30	12	18	
LIBERIA	59	53	6	
SENEGAL	129	129		
<b>WEST AFRICA</b>	<b>218</b>	<b>194</b>	<b>24</b>	
<b><u>EAST AND HORN OF AFRICA</u></b>				
DJIBOUTI	361	352	10	
ETHIOPIA	588	581	7	
KENYA	844	795	49	
SOMALIA	2,413	2,376	37	
SUDAN	3,147	2,254	893	
UGANDA	639	619	19	
<b>EAST AND HORN OF AFRICA</b>	<b>7,991</b>	<b>6,977</b>	<b>1,014</b>	
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>				
BURUNDI	1,386	1,330	56	
CENTRAL AFRICAN REPUBLIC	127	123	3	
CHAD	1,311	1,095	216	
DEMOCRATIC REP OF THE CONGO	4,425	4,334	91	
RWANDA	46	46		
UNITED REPUBLIC OF TANZANIA	1,461	1,360	100	
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>8,755</b>	<b>8,288</b>	<b>466</b>	
<b><u>SOUTHERN AFRICA</u></b>				
MALAWI	34	34		
SOUTH AFRICA	8	8		
ZAMBIA	61	25	36	
ZIMBABWE	31	31		
<b>SOUTHERN AFRICA</b>	<b>134</b>	<b>98</b>	<b>36</b>	
<b>AFRICA</b>	<b>17,098</b>	<b>15,558</b>	<b>1,540</b>	
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>				
<b><u>NORTH AFRICA</u></b>				
NORTH AFRICA OVERALL	40	40		
ALGERIA	227	227		
MAURITANIA	82	14	69	
WESTERN SAHARA	24		24	
<b>NORTH AFRICA</b>	<b>373</b>	<b>281</b>	<b>92</b>	
<b><u>MIDDLE EAST</u></b>				
MIDDLE EAST OVERALL	2,124	2,117	7	
IRAQ	4,527	4,525	2	
JORDAN	9,520	9,434	87	
SYRIAN ARAB REPUBLIC	9,812	9,728	84	
YEMEN	284	273	12	
<b>MIDDLE EAST</b>	<b>26,268</b>	<b>26,076</b>	<b>192</b>	
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>26,641</b>	<b>26,357</b>	<b>284</b>	
<b><u>ASIA AND THE PACIFIC</u></b>				
<b><u>SOUTH ASIA</u></b>				
BANGLADESH	78	78		
NEPAL	16	16		
SRI LANKA	131	61	70	
<b>SOUTH ASIA</b>	<b>225</b>	<b>155</b>	<b>70</b>	
<b><u>EAST ASIA AND THE PACIFIC</u></b>				
MYANMAR	9	8	1	
<b>EAST ASIA AND THE PACIFIC</b>	<b>9</b>	<b>8</b>	<b>1</b>	
<b><u>SOUTH-WEST ASIA</u></b>				
ISLAMIC REPUBLIC OF IRAN	3	0	2	
PAKISTAN	4,379	4,378	1	
<b>SOUTH-WEST ASIA</b>	<b>4,382</b>	<b>4,378</b>	<b>4</b>	
<b>ASIA AND THE PACIFIC</b>	<b>4,615</b>	<b>4,541</b>	<b>74</b>	
<b><u>EUROPE</u></b>				
<b><u>EASTERN EUROPE</u></b>				
GEORGIA	160	160		
RUSSIAN FEDERATION	5	5		
<b>EASTERN EUROPE</b>	<b>165</b>	<b>165</b>		
<b>EUROPE</b>	<b>165</b>	<b>165</b>		

## Schedule 5

SUPPLEMENTARY PROGRAMMES FUND	Unliquidated Obligations 01 January 2009	Payments during 2009	Cancellations during 2009	Unliquidated Obligations 31 December 2009
<b><u>AMERICAS</u></b>				
<b><u>SOUTHERN SOUTH AMERICA</u></b>				
ARGENTINA REGIONAL OFFICE	6	6	0	
BRAZIL	10	(5)	15	
<b>SOUTHERN SOUTH AMERICA</b>	<b>16</b>	<b>1</b>	<b>16</b>	
<b>AMERICAS</b>	<b>16</b>	<b>1</b>	<b>16</b>	
<b>FIELD OPERATIONS</b>	<b>48,535</b>	<b>46,621</b>	<b>1,914</b>	
<b><u>GLOBAL PROGRAMMES</u></b>				
DIV INTERNATIONAL PROTECTION	8	8		
DEPARTMENT OF OPERATIONS	125	98	27	
<b>GLOBAL PROGRAMMES</b>	<b>133</b>	<b>106</b>	<b>27</b>	
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>48,668</b>	<b>46,727</b>	<b>1,941</b>	

## Annex to Statement I

**Detailed statement of income and expenditure by  
fund/region/country/territory for the year ended  
31 December 2009 (in thousands of United States Dollars)**

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>FIELD OPERATIONS</b>								
<b>AFRICA</b>								
<b>AFRICA OVERALL</b>	54 784					(54 660)	(0)	125
<b>WEST AFRICA</b>								
WEST AFRICA OVERALL	12 625	(342)	4 345	133	39	(16 816)	8 942	235
BENIN	3		1 576	2	1	1 572	(0)	1
COTE D'IVOIRE	709	55	6 108	159	82	5 250	19	166
GAMBIA		1	74	64		73	(0)	64
GHANA	112	46	5 001	41	0	4 938	0	137
GUINEA	259	188	5 583	94	55	5 152	4	170
LIBERIA	5 431	241	11 068	33	167	6 528	20	1 352
MALI			76	0		76		
NIGERIA	8	0	2 672	85	9	2 560	38	29
SENEGAL	100		6 862	12	5	6 809	1	65
SIERRA LEONE	767	160	4 477	2	7	4 000	0	457
TOGO			1 016	0		1 016		
<b>WEST AFRICA</b>	20 012	351	48 858	625	364	21 157	9 024	2 676
<b>EAST AND HORN OF AFRICA</b>								
EAST & HORN OF AFRICA OVERALL	16 300					(16 300)		
OTHER COUNTRIES IN EAST / HORN	190		360	(1)	13			170
DJIBOUTI	543		4 874	4	56	4 488	(11)	206
ERITREA	1 044	75	3 890	8		2 885	(0)	122
ETHIOPIA	11 245	103	26 406	45	70	16 095	19	1 170
KENYA	36 687	383	52 527	470	1 163	16 915	(24)	3 067
SOMALIA	4 556	81	9 784	0	169	5 433	(13)	443
SUDAN	18 035	737	28 221	207	259	9 709	(39)	687
UGANDA	12 868	240	21 783	416	42	9 317	153	1 254
<b>EAST AND HORN OF AFRICA</b>	101 469	1 620	147 845	1 150	1 772	48 869	85	7 119
<b>CENTRAL AFRICA AND GREAT LAKES</b>								
CENTRAL AFRICA & GREAT LAKES	19 870					(32 076)	12 206	
COUNTRIES IN CENTRAL AFRICA			6 763	4	59	6 877	(177)	
BURUNDI	29 650	155	29 781	346	80	3 396	136	3 983
CAMEROON	933		9 398	1	4	8 564	10	112
CENTRAL AFRICAN REPUBLIC	487	54	3 489	6	33	2 989	(0)	80
CHAD	52 702	548	90 191	1 319	3 077	36 132	460	4 047
CONGO	3 245	64	7 945	93	45	4 748	0	249
DEMOCRATIC REP OF THE CONGO	45 818	238	48 800	609	101	3 388	160	1 513
GABON	5	21	2 152	(58)		2 173	19	8
RWANDA	4 600	40	10 961	89	108	6 998	23	897
UNITED REPUBLIC OF TANZANIA	12 539	650	24 597	394	281	11 717	191	1 175
<b>CENTRAL AFRICA AND GREAT LAKES</b>	169 849	1 769	234 076	2 802	3 789	54 905	13 027	12 065
<b>SOUTHERN AFRICA</b>								
SOUTHERN AFRICA OVERALL	4 551		2 269	37	9	(2 911)	1 120	537
ANGOLA	183	49	4 687	127	22	4 323	2	18
BOTSWANA	233	37	2 194	70	62	1 817	0	25
MALAWI	50		2 356	60	4	2 295	8	60
MOZAMBIQUE	80	2	2 587	(30)	4	2 556	(18)	7
NAMIBIA			2 463	(10)	5	2 469	0	1
SOUTH AFRICA	433	8	7 856	7	34	7 497	4	127
ZAMBIA	4 463	131	11 906	22	10	7 469	(53)	136
ZIMBABWE	70	41	2 526	28		2 388	(0)	2
<b>SOUTHERN AFRICA</b>	10 063	268	38 845	312	150	27 904	1 063	915
<b>AFRICA</b>	356 177	4 008	469 623	4 888	6 076	98 174	23 199	22 898
<b>MIDDLE EAST AND NORTH AFRICA</b>								
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	409					(409)		
<b>NORTH AFRICA</b>								
NORTH AFRICA OVERALL	1 716			10		(1 726)		
ALGERIA	5 134		9 886	0	6	6 662	(192)	1 724
LIBYAN ARAB JAMAHIRIYA	1 310		4 029	0	17	3 155	(1)	452
MAURITANIA	132	2	1 281	34	1	1 141	(6)	22
MOROCCO	630		1 263	16	7	776	(112)	53
TUNISIA			396	4		449	(57)	
<b>NORTH AFRICA</b>	8 922	2	16 855	64	30	10 457	(369)	2 251
<b>MIDDLE EAST</b>								
MIDDLE EAST OVERALL	9 572		646			(8 926)	0	
EGYPT	1 720	8	5 477	66	2	3 739	(17)	41
IRAQ		8	643	5	76	635	(0)	81
ISRAEL	91		2 043	1	3	1 945	31	27
JORDAN	216	1	1 870	35	8	1 646	0	37
KUWAIT			1					1
LEBANON	167	8	2 870	28		2 667	(0)	
SAUDI ARABIA	309		2 209	1	221	1 899	0	221
SYRIAN ARAB REPUBLIC	17	0	1 866	8		1 845	0	5
UNITED ARAB EMIRATES			1 905	5	1	1 905	(0)	6
YEMEN	7 953	5	16 290	119	40	9 713	(9)	1 531
<b>MIDDLE EAST</b>	20 046	29	35 819	268	352	17 068	4	1 948
<b>MIDDLE EAST AND NORTH AFRICA</b>	29 377	31	52 675	332	382	27 116	(364)	4 200

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>ASIA AND THE PACIFIC</b>								
<b>ASIA AND PACIFIC OVERALL</b>	4 448					(4 324)		125
<b>SOUTH ASIA</b>								
BANGLADESH	5 534	6	6 399	54	20	948	9	173
INDIA	1 871	11	4 508	61	4	2 737	0	177
NEPAL	8 048	100	10 198	244	3	2 233	2	434
SRI LANKA	5 620	89	5 282	178	425	129	(51)	1 108
<b>SOUTH ASIA</b>	21 073	207	26 387	537	452	6 048	(40)	1 890
<b>EAST ASIA AND THE PACIFIC</b>								
<b>EAST ASIA AND PACIFIC OVERALL</b>	10 800					(10 800)		
AUSTRALIA	153		1 190	(0)	1	1 067	(0)	31
CAMBODIA		1	1 052	6	1	1 045	0	1
CHINA	0	22	4 008	170	7	3 849	(34)	7
INDONESIA	658	14	2 834	(135)	2	2 300	182	187
JAPAN	1 128	1	4 509	(14)	14	3 434	(0)	52
MALAYSIA	1 305	2	6 318	80	13	5 215		296
MONGOLIA			487		1	487		
PAPUA NEW GUINEA	24		1 173	(8)		1 159	(0)	1
PHILIPPINES		0	561	8	1	555		3
REPUBLIC OF KOREA			902	(1)	1	902	(0)	0
MYANMAR	7 616	14	8 510	64	1	1 328	(11)	502
THAILAND	7 898	66	14 377	214	3	7 671	18	1 493
TIMOR LESTE		20	203		1	183		1
VIET NAM		5	395	0		389	0	0
OTHER COUNTRIES EAST ASIA			154			154		
<b>EAST ASIA AND THE PACIFIC</b>	29 581	145	46 674	385	44	18 936	155	2 572
<b>SOUTH-WEST ASIA</b>								
<b>SOUTH-WEST ASIA OVERALL</b>	34 120		419	26	331	(29 018)	3 413	8 454
AFGHANISTAN	45 784	284	51 934	329	219	7 335	0	2 018
ISLAMIC REPUBLIC OF IRAN	6 856	46	15 514	35	13	8 892	1	329
PAKISTAN	9 243	92	20 028	220	37	13 127	(51)	2 640
<b>SOUTH-WEST ASIA</b>	96 004	422	87 895	610	600	336	3 363	13 440
<b>CENTRAL ASIA</b>								
<b>CENTRAL ASIA OVERALL</b>	2 500		52	7		(2 455)		
KAZAKHSTAN	100		1 964	19	4	1 946	(0)	104
KYRGYZSTAN	178	1	1 351	(23)	1	1 216	0	21
TAJIKISTAN			615	0		615	0	
TURKMENISTAN	155	7	700			538	0	
UZBEKISTAN			159	1		158		
<b>CENTRAL ASIA</b>	2 933	8	4 841	4	4	2 018	0	126
<b>ASIA AND THE PACIFIC</b>	154 039	781	165 797	1 536	1 101	23 013	3 479	18 153
<b>EUROPE</b>								
<b>EUROPE OVERALL</b>	257					(257)		
<b>EASTERN EUROPE</b>								
<b>EASTERN EUROPE OVERALL</b>	6 239		543	127		(5 288)	(0)	536
ARMENIA	632		1 728			1 169	0	73
AZERBAIJAN	1 260		4 164	36	1	2 879	0	12
BELARUS	650	2	1 446	30		1 006	(56)	186
GEORGIA	14 936	12	16 651	33		3 402	(2)	1 730
REPUBLIC OF MOLDOVA	746	0	1 167	2		666		247
RUSSIAN FEDERATION	4 361	8	11 296	21	12	8 534	16	1 656
UKRAINE	683	1	3 449	9		3 188	3	435
<b>EASTERN EUROPE</b>	29 509	24	40 444	258	13	15 555	(40)	4 875
<b>CENTRAL EUROPE</b>								
<b>OTHER COUNTRIES IN CENTRAL EUROPE</b>			57			38	19	
<b>CENTRAL EUROPE AND BALTIC STATES</b>	3 660					(3 660)		
BULGARIA			797	(0)		797	0	
CYPRUS	53	2	825	4		822	0	56
CZECH REPUBLIC		0	370	(33)		403	0	
HUNGARY	389	3	3 142	1		2 762	5	17
POLAND	1		565	(1)	2	563	0	
ROMANIA	192	1	989	(3)		955	(0)	155
SLOVAKIA	305	0	569	8	4	370	(0)	118
SLOVENIA		2	64	11		51		
TURKEY	114		5 774	85		5 639	7	70
<b>CENTRAL EUROPE</b>	4 711	8	13 152	71	6	8 740	31	416
<b>WESTERN EUROPE</b>								
<b>WESTERN EUROPE OVERALL</b>	5 200					(5 200)		
AUSTRIA	65	0	949	4		883		4
BELGIUM	517	0	5 913		14	5 423	2	43
FRANCE	542	0	2 867	(2)	1	2 410	(0)	83
GERMANY	603	0	2 013	0		1 410		1
GREECE	121		1 226	3		1 120	(12)	6
IRELAND	174		626			536	0	85
ITALY	2 197		4 438	128	1	4 061	2	1 950
MALTA	66		308			275		33
PORTUGAL			90			90		
SPAIN	666		1 309	10		784	(0)	151
SWEDEN	21		1 515	2		1 492	(0)	
SWITZERLAND	36		680			660		16
UNITED KINGDOM	510		1 448	14	5	1 254	0	335
<b>WESTERN EUROPE</b>	10 720	1	23 383	160	20	15 200	(8)	2 709

## Annex to Statement I

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b><u>SOUTH EASTERN EUROPE</u></b>								
SOUTH EASTERN EUROPE OVERALL	12 701					(12 701)		
ALBANIA			599	13	1	585	(0)	
BOSNIA AND HERZEGOVINA	868	65	5 848	55	11	4 901	0	52
CROATIA	845	1	3 216	6		2 709	(0)	346
MONTENEGRO	199	8	2 458	23		2 242	(0)	14
SERBIA	3 085	7	21 529	19	1	19 234	(21)	796
THE FORMER YUG. REP. OF MACEDONIA	160	2	2 735	45	1	2 527	0	0
<b>SOUTH EASTERN EUROPE</b>	<b>17 858</b>	<b>85</b>	<b>36 384</b>	<b>160</b>	<b>14</b>	<b>19 497</b>	<b>(21)</b>	<b>1 209</b>
<b>EUROPE</b>	<b>63 054</b>	<b>117</b>	<b>113 363</b>	<b>649</b>	<b>53</b>	<b>58 735</b>	<b>(37)</b>	<b>9 208</b>
<b><u>AMERICAS</u></b>								
<b><u>AMERICAS OVERALL</u></b>								
AMERICAS OVERALL	1 845					(3 743)	1 898	
AMERICAS OVERALL	1 845					(3 743)	1 898	
<b><u>NORTHERN SOUTH AMERICA</u></b>								
NORTHERN SOUTH AMERICA OVERALL						(1 230)	1 230	
VENEZUELA REGIONAL OFFICE	1 830	66	4 201	28	57	2 553	289	622
ECUADOR	6 915	9	10 939	19	132	4 732	1	870
COLOMBIA	353	9	549	22		173	0	8
COSTA RICA	1 199	0	2 718	7		1 763	1	252
PANAMA	634		2 439	7	1	1 810		13
<b>NORTHERN SOUTH AMERICA</b>	<b>10 930</b>	<b>85</b>	<b>20 845</b>	<b>84</b>	<b>190</b>	<b>9 801</b>	<b>1 521</b>	<b>1 766</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>								
SOUTHERN SOUTH AMERICA OVERALL								
ARGENTINA REGIONAL OFFICE	942	2	3 508	74	4	2 627	172	313
BRAZIL	608		2 883	2		2 278	(5)	
<b>SOUTHERN SOUTH AMERICA</b>	<b>1 550</b>	<b>2</b>	<b>6 391</b>	<b>77</b>	<b>4</b>	<b>4 905</b>	<b>167</b>	<b>313</b>
<b><u>CENTRAL AMERICA AND MEXICO</u></b>								
CENTRAL AMERICA OVERALL								
MEXICO REGIONAL OFFICE	340	6	1 690	3		1 332	9	
CUBA			209	2		207		
<b>CENTRAL AMERICA AND MEXICO</b>	<b>340</b>	<b>6</b>	<b>1 899</b>	<b>6</b>		<b>1 539</b>	<b>9</b>	
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>								
NORTH AMERICA AND CARIBBEAN OVERALL								
UNITED STATES OF AMERICA	296		3 809	22		3 513	2	24
CANADA			1 440			1 440	0	
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>296</b>		<b>5 249</b>	<b>22</b>		<b>4 953</b>	<b>2</b>	<b>24</b>
<b>AMERICAS</b>	<b>14 962</b>	<b>93</b>	<b>34 385</b>	<b>188</b>	<b>194</b>	<b>17 454</b>	<b>3 597</b>	<b>2 104</b>
<b>FIELD OVERALL</b>	<b>2 363</b>					<b>(2 900)</b>	<b>1 060</b>	<b>523</b>
<b>FIELD OPERATIONS</b>	<b>619 972</b>	<b>5 029</b>	<b>835 843</b>	<b>7 594</b>	<b>7 806</b>	<b>221 593</b>	<b>30 934</b>	<b>57 086</b>
<b><u>GLOBAL PROGRAMMES</u></b>								
EXECUTIVE DIRECTION AND MANAGEMENT	75		432	60	6	367		76
DIVISION OF INTERNATIONAL PROTECTION	5 947	11	10 610	285	68	5 497	(5)	1 192
DIVISION OF INFORMATION SYSTEMS & TELECOMS	214		5 427	1	73	5 427	0	287
DIVISION OF EXTERNAL RELATIONS	175		23 806	175	57	23 479	15	94
DEPARTMENT OF OPERATIONS	12 805	1	23 525	736	50	14 376	10	4 452
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	5 522		11 252	(15)	178	5 471	121	24
DIVISION OF HUMAN RESOURCES MANAGEMENT	1 100		34 142	82	45	33 639	741	1 466
<b>GLOBAL PROGRAMMES OVERALL</b>	<b>25 242</b>					<b>(25 242)</b>		
<b>GLOBAL PROGRAMMES</b>	<b>51 079</b>	<b>11</b>	<b>109 194</b>	<b>1 324</b>	<b>477</b>	<b>63 015</b>	<b>880</b>	<b>7 592</b>
<b><u>HEADQUARTERS</u></b>								
EXECUTIVE DIRECTION AND MANAGEMENT			16 050	8	86	16 047		91
DIVISION OF INTERNATIONAL PROTECTION	351		11 803	1	1	11 725	31	306
DIVISION OF INFORMATION SYSTEMS & TELECOMS			18 464	7	61	18 458	(0)	62
DIVISION OF EXTERNAL RELATIONS		(0)	6 989	(5)	23	7 000	(0)	28
DEPARTMENT OF OPERATIONS			26 188	(27)		26 215		0
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT			5 830	2	6	5 595	235	8
DIVISION OF HUMAN RESOURCES MANAGEMENT			6 214	(221)		5 069	1 367	
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT		52	7 975	631	1 652	7 280	496	2 137
GLOBAL SERVICE CENTRE	1 850	26	16 630	(1 533)	23	16 302		38
STAFF COUNCIL			790			790		
<b>HEADQUARTERS OVERALL</b>	<b>23 651</b>			<b>(854)</b>		<b>(20 035)</b>	<b>(1 478)</b>	<b>1 285</b>
<b>HEADQUARTERS</b>	<b>25 853</b>	<b>77</b>	<b>116 932</b>	<b>(1 991)</b>	<b>1 851</b>	<b>94 446</b>	<b>651</b>	<b>3 955</b>
<b>OPERATIONAL RESERVE</b>	<b>30 029</b>					<b>(2 773)</b>	<b>(1)</b>	<b>27 255</b>
<b>OVERALL</b>	<b>304 850</b>			<b>(282)</b>		<b>(348 032)</b>	<b>48 016</b>	<b>4 551</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>1 031 782</b>	<b>5 118</b>	<b>1 061 969</b>	<b>6 645</b>	<b>10 134</b>	<b>28 248</b>	<b>80 481</b>	<b>100 439</b>

UN REGULAR BUDGET FUND	Annex to Statement I							
	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
<b>HEADQUARTERS</b>								
EXECUTIVE DIRECTION AND MGT			6,648				(18,870)	(25,518)
DIV INFO SYSTEMS & TELECOMS			2,680				(26,087)	(28,767)
DIV EXTERNAL RELATIONS			10,327				(30,951)	(41,278)
DIV EMERGENCY & SUPPLY MGT							(9,970)	(9,970)
DIV HUMAN RESOURCES MGT			7,145				(29,430)	(36,576)
DIV OF FIN AND ADMIN MANAGEMENT			19,231				(54,104)	(73,334)
HEADQUARTERS OVERALL	46,031						168,637	214,668
<b>HEADQUARTERS</b>	<b>46,031</b>		<b>46,031</b>				<b>(775)</b>	<b>(775)</b>
<b>OVERALL</b>							<b>775</b>	<b>775</b>
<b>TOTAL UN REGULAR BUDGET FUND</b>	<b>46,031</b>		<b>46,031</b>				<b>(0)</b>	<b>(0)</b>



Annex to Statement I								
JUNIOR PROFESSIONAL OFFICERS 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
<b><u>FIELD OPERATIONS</u></b>								
<b><u>AFRICA</u></b>								
<b><u>WEST AFRICA</u></b>								
WEST AFRICA OVERALL							(57)	(57)
COTE D'IVOIRE							(44)	(44)
GHANA			56			(7)	(768)	(832)
GUINEA							(541)	(541)
SENEGAL			227			(27)	(731)	(986)
SIERRA LEONE							(123)	(123)
<b>WEST AFRICA</b>			<b>284</b>			<b>(34)</b>	<b>(2 264)</b>	<b>(2 582)</b>
<b><u>EAST AND HORN OF AFRICA</u></b>								
EAST & HORN OF AFRICA OVERALL							(122)	(122)
DJIBOUTI							(81)	(81)
ERITREA							(96)	(96)
ETHIOPIA			606			(73)	(2 933)	(3 612)
KENYA			866	8		(104)	(2 393)	(3 355)
SOMALIA			94			(11)	(408)	(513)
SUDAN			941			(113)	(1 246)	(2 300)
UGANDA			265	3		(32)	(1 885)	(2 179)
<b>EAST AND HORN OF AFRICA</b>			<b>2 772</b>	<b>11</b>		<b>(333)</b>	<b>(9 164)</b>	<b>(12 258)</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>								
CENTRAL AFRICA & GREAT LAKES OVERALL							(16)	(16)
BURUNDI			43			(5)	(206)	(254)
CAMEROON							(233)	(233)
CENTRAL AFRICAN REPUBLIC			79			(9)		(88)
CHAD			253			(30)	(667)	(951)
CONGO							(283)	(283)
DEMOCRATIC REP OF THE CONGO			445			(53)	(400)	(899)
RWANDA			31			(4)	(313)	(348)
UNITED REPUBLIC OF TANZANIA			399	4		(48)	(1 634)	(2 076)
<b>CENTRAL AFRICA AND GREAT LAKES</b>			<b>1 250</b>	<b>4</b>		<b>(150)</b>	<b>(3 752)</b>	<b>(5 148)</b>
<b><u>SOUTHERN AFRICA</u></b>								
SOUTHERN AFRICA OVERALL							(21)	(21)
ANGOLA			48			(6)	(512)	(566)
MALAWI			65			(8)	(216)	(289)
MOZAMBIQUE							(284)	(284)
NAMIBIA							(28)	(28)
SOUTH AFRICA			149			(18)	(702)	(869)
ZAMBIA			119			(14)	(710)	(844)
ZIMBABWE			104	6		(12)	(368)	(478)
<b>SOUTHERN AFRICA</b>			<b>486</b>	<b>6</b>		<b>(58)</b>	<b>(2 840)</b>	<b>(3 379)</b>
<b>AFRICA</b>			<b>4 792</b>	<b>21</b>		<b>(575)</b>	<b>(18 021)</b>	<b>(23 367)</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>								
MIDDLE EAST AND NORTH AFRICA OVERALL							(47)	(47)
<b><u>NORTH AFRICA</u></b>								
ALGERIA							(246)	(246)
LIBYAN ARAB JAMAHIRIYA							(176)	(176)
MAURITANIA			100			(12)	(317)	(428)
MOROCCO			85			(10)	(116)	(211)
<b>NORTH AFRICA</b>			<b>184</b>			<b>(22)</b>	<b>(855)</b>	<b>(1 061)</b>
<b><u>MIDDLE EAST</u></b>								
EGYPT			159			(19)	(526)	(704)
ISRAEL			153			(18)	(53)	(225)
JORDAN			235			(28)	(485)	(748)
LEBANON			102			(12)	(41)	(155)
SYRIAN ARAB REPUBLIC			100	10		(12)	(216)	(317)
YEMEN							(236)	(236)
<b>MIDDLE EAST</b>			<b>748</b>	<b>10</b>		<b>(90)</b>	<b>(1 558)</b>	<b>(2 385)</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>			<b>932</b>	<b>10</b>		<b>(112)</b>	<b>(2 460)</b>	<b>(3 494)</b>
<b><u>ASIA AND THE PACIFIC</u></b>								
ASIA AND PACIFIC OVERALL							(58)	(58)
<b><u>SOUTH ASIA</u></b>								
BANGLADESH			77	5		(9)	(284)	(366)
INDIA							(394)	(394)
NEPAL			419			(50)	(1 345)	(1 814)
SRI LANKA			172			(21)	(779)	(971)
<b>SOUTH ASIA</b>			<b>667</b>	<b>5</b>		<b>(80)</b>	<b>(2 802)</b>	<b>(3 545)</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>								
CAMBODIA			87			(10)	(300)	(398)
CHINA			92			(11)	(531)	(634)
INDONESIA							(1)	(1)
MALAYSIA			88			(11)	(273)	(372)
MYANMAR			67			(8)	(466)	(540)
THAILAND			143			(17)	(1 288)	(1 448)
<b>EAST ASIA AND THE PACIFIC</b>			<b>478</b>			<b>(57)</b>	<b>(2 859)</b>	<b>(3 394)</b>
<b><u>SOUTH-WEST ASIA</u></b>								
AFGHANISTAN			299			(36)	(1 205)	(1 539)
ISLAMIC REPUBLIC OF IRAN			106			(13)	(347)	(466)
PAKISTAN			129			(16)	(184)	(329)
<b>SOUTH-WEST ASIA</b>			<b>534</b>			<b>(64)</b>	<b>(1 735)</b>	<b>(2 334)</b>
<b>ASIA AND THE PACIFIC</b>			<b>1 679</b>	<b>5</b>		<b>(202)</b>	<b>(7 454)</b>	<b>(9 330)</b>

Annex to Statement I								
JUNIOR PROFESSIONAL OFFICERS 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
<b>EUROPE</b>								
<b>EUROPE OVERALL</b>								
EUROPE OVERALL							(104)	(104)
<b>EASTERN EUROPE</b>								
ARMENIA			43			(5)	(68)	(117)
AZERBAIJAN			186			(22)	(631)	(839)
GEORGIA			138			(17)	(355)	(510)
RUSSIAN FEDERATION			129			(15)	(1 328)	(1 472)
<b>EASTERN EUROPE</b>			<b>496</b>			<b>(59)</b>	<b>(2 383)</b>	<b>(2 938)</b>
<b>CENTRAL EUROPE</b>								
CYPRUS							(102)	(102)
CZECH REPUBLIC							(85)	(85)
SLOVENIA							(244)	(244)
TURKEY			260			(31)	(541)	(833)
<b>CENTRAL EUROPE</b>			<b>260</b>			<b>(31)</b>	<b>(972)</b>	<b>(1 263)</b>
<b>WESTERN EUROPE</b>								
BELGIUM			102			(12)	(164)	(279)
SWITZERLAND			41			(5)	(364)	(409)
<b>WESTERN EUROPE</b>			<b>143</b>			<b>(17)</b>	<b>(528)</b>	<b>(688)</b>
<b>SOUTH EASTERN EUROPE</b>								
SOUTH EASTERN EUROPE OVERALL							(7)	(7)
BOSNIA AND HERZEGOVINA			144			(17)	(1 111)	(1 272)
CROATIA							(41)	(41)
MONTENEGRO			103			(12)	(198)	(312)
SERBIA			19			(2)	(343)	(364)
THE FORMER YUG. REP. OF MACEDONIA							(252)	(252)
<b>SOUTH EASTERN EUROPE</b>			<b>266</b>			<b>(32)</b>	<b>(1 951)</b>	<b>(2 249)</b>
<b>EUROPE</b>			<b>1 165</b>			<b>(140)</b>	<b>(5 937)</b>	<b>(7 242)</b>
<b>AMERICAS</b>								
<b>AMERICAS OVERALL</b>								
AMERICAS OVERALL							(27)	(27)
<b>NORTHERN SOUTH AMERICA</b>								
VENEZUELA REGIONAL OFFICE			62			(7)	(485)	(555)
ECUADOR			126	3		(15)	(253)	(392)
COLOMBIA			368			(44)	(564)	(977)
COSTA RICA			92			(11)	(193)	(296)
<b>NORTHERN SOUTH AMERICA</b>			<b>648</b>	<b>3</b>		<b>(78)</b>	<b>(1 497)</b>	<b>(2 219)</b>
<b>CENTRAL AMERICA AND MEXICO</b>								
MEXICO REGIONAL OFFICE			99	5		(12)	(147)	(252)
<b>CENTRAL AMERICA AND MEXICO</b>			<b>99</b>	<b>5</b>		<b>(12)</b>	<b>(147)</b>	<b>(252)</b>
<b>NORTH AMERICA AND CARIBBEAN</b>								
UNITED STATES OF AMERICA							(231)	(231)
<b>NORTH AMERICA AND CARIBBEAN</b>							<b>(231)</b>	<b>(231)</b>
<b>AMERICAS</b>			<b>747</b>	<b>8</b>		<b>(90)</b>	<b>(1 901)</b>	<b>(2 729)</b>
<b>FIELD OPERATIONS</b>			<b>9 315</b>	<b>44</b>		<b>(1 118)</b>	<b>(35 773)</b>	<b>(46 162)</b>
<b>GLOBAL PROGRAMMES</b>								
DEPARTMENT OF OPERATIONS			401	1		(48)	(851)	(1 298)
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT			74			(9)	(269)	(351)
OTHER GLOBAL PROGRAMMES	12 002			(105)		(11)	51 056	62 942
<b>GLOBAL PROGRAMMES OVERALL</b>							5 919	5 919
<b>GLOBAL PROGRAMMES</b>	<b>12 002</b>		<b>474</b>	<b>(104)</b>		<b>(68)</b>	<b>55 855</b>	<b>67 211</b>
<b>HEADQUARTERS</b>								
EXECUTIVE DIRECTION AND MANAGEMENT			569		8	(68)	(1 677)	(2 305)
DIVISION OF INTERNATIONAL PROTECTION			785			(94)	(2 711)	(3 590)
DIVISION OF EXTERNAL RELATIONS			662	9		(79)	(3 665)	(4 397)
DEPARTMENT OF OPERATIONS			301	6		(36)	(2 930)	(3 262)
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT			5			(1)	(295)	(301)
DIVISION OF HUMAN RESOURCES MANAGEMENT			10			(1)	(228)	(240)
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT							(355)	(355)
<b>HEADQUARTERS</b>			<b>2 332</b>	<b>15</b>	<b>8</b>	<b>(280)</b>	<b>(11 860)</b>	<b>(14 450)</b>
<b>OVERALL</b>							<b>297</b>	<b>297</b>
<b>TOTAL JUNIOR PROFESSIONAL OFFICERS FUND</b>	<b>12 002</b>		<b>12 122</b>	<b>(46)</b>	<b>8</b>	<b>(1 465)</b>	<b>8 519</b>	<b>6 897</b>

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SUPPLEMENTARY PROGRAMMES 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
<b>FIELD OPERATIONS</b>								
<b>AFRICA</b>								
<b>AFRICA OVERALL</b>						(1 393)	1 393	
<b>WEST AFRICA</b>								
WEST AFRICA OVERALL	884	42	269	(12)		(7)		637
COTE D'IVOIRE	1 842		1 631	(23)	18		356	561
GAMBIA	146		156			10		
GHANA	498		584			86		
GUINEA	937		1 087			150		
LIBERIA			(0)	38	6		231	275
SENEGAL			2 142	2		2 123	17	
SIERRA LEONE				18		(18)		
<b>WEST AFRICA</b>	<b>4 305</b>	<b>42</b>	<b>5 869</b>	<b>23</b>	<b>24</b>	<b>2 344</b>	<b>604</b>	<b>1 473</b>
<b>EAST AND HORN OF AFRICA</b>								
EAST & HORN OF AFRICA OVERALL	1 667					(1 495)		172
DJIBOUTI	2 033		1 571	1	10	0	27	499
ETHIOPIA	9 476		12 975	22	7	3 422	49	0
KENYA	19 494		23 062	614	49	11 767	1 574	10 436
SOMALIA	17 706	1	13 319	1 214	37	(3)	986	6 622
SUDAN	57 399		61 394	1 603	893	(1 230)	13 875	11 145
UGANDA	8 071	2	12 793	150	19	3 015	1 965	429
<b>EAST AND HORN OF AFRICA</b>	<b>115 846</b>	<b>3</b>	<b>125 114</b>	<b>3 603</b>	<b>1 014</b>	<b>15 476</b>	<b>18 475</b>	<b>29 303</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>								
CENTRAL AFRICA & GREAT LAKES	2 051					(496)		1 555
BURUNDI	2 406		4 921	121	56	2 339	0	(0)
CAMEROON			10			10		
CENTRAL AFRICAN REPUBLIC	1 896		2 230	23	3		990	683
CHAD	6 030		6 353	130	216	(48)	1 033	1 007
CONGO				1		(21)	19	
DEMOCRATIC REP OF THE CONGO	25 116	64	24 968	358	91	(402)	736	993
RWANDA			19			19		
UNITED REPUBLIC OF TANZANIA	15 016	43	18 539	160	100	(1 898)	5 191	73
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>52 515</b>	<b>107</b>	<b>57 041</b>	<b>794</b>	<b>466</b>	<b>(498)</b>	<b>7 969</b>	<b>4 312</b>
<b>SOUTHERN AFRICA</b>								
BOTSWANA			165			165		
MOZAMBIQUE			114			88	25	
SOUTH AFRICA			1 214	24		1 167	23	
ZAMBIA			8	8	36	(95)	161	102
ZIMBABWE	4 896		2 042	79		(1 304)	3	1 632
<b>SOUTHERN AFRICA</b>	<b>4 896</b>		<b>3 542</b>	<b>111</b>	<b>36</b>	<b>21</b>	<b>213</b>	<b>1 734</b>
<b>AFRICA</b>	<b>177 562</b>	<b>151</b>	<b>191 566</b>	<b>4 531</b>	<b>1 540</b>	<b>15 951</b>	<b>28 653</b>	<b>36 823</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>								
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>1 330</b>					<b>(5 098)</b>	<b>5 281</b>	<b>1 514</b>
<b>NORTH AFRICA</b>								
NORTH AFRICA OVERALL			777	42		70	665	
ALGERIA			211			15	196	
LIBYAN ARAB JAMAHIRIYA			28			11	17	
MAURITANIA	5 978		6 900	69	69	149	763	126
MOROCCO			314			195	119	
TUNISIA			252			195	57	
WESTERN SAHARA	2 400		3 662		24		1 417	178
<b>NORTH AFRICA</b>	<b>8 378</b>		<b>12 146</b>	<b>111</b>	<b>92</b>	<b>635</b>	<b>3 234</b>	<b>304</b>
<b>MIDDLE EAST</b>								
MIDDLE EAST OVERALL	160 986		1 590		7	(138 167)	341	21 577
EGYPT			2 429	103		2 035	290	
IRAQ	44 349		88 754	1 734	2	38 143	4 527	
JORDAN	5 260		38 895	692	87	23 688	9 243	75
LEBANON	2 528		6 183	16		3 638	22	22
SAUDI ARABIA			215			215		
SYRIAN ARAB REPUBLIC	15 232		95 579	811	84	70 063	9 389	1
UNITED ARAB EMIRATES			79			79		
YEMEN	14 162		14 328	17	12	173	1 049	1 084
<b>MIDDLE EAST</b>	<b>242 516</b>		<b>248 051</b>	<b>3 373</b>	<b>192</b>	<b>(132)</b>	<b>24 860</b>	<b>22 758</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>252 225</b>		<b>260 197</b>	<b>3 484</b>	<b>284</b>	<b>(4 595)</b>	<b>33 376</b>	<b>24 576</b>

SUPPLEMENTARY PROGRAMMES 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
<b>ASIA AND THE PACIFIC</b>								
<b><u>SOUTH ASIA</u></b>								
BANGLADESH			117			117		
NEPAL				0		(0)		
SRI LANKA	33 605		29 367	6	70	(129)	53	4 238
<b>SOUTH ASIA</b>	33 605		29 485	6	70	(12)	53	4 238
<b><u>EAST ASIA AND THE PACIFIC</u></b>								
CHINA							34	34
INDONESIA				187		(187)		
MALAYSIA			63			63		
MYANMAR	1 099		1 968	73	1	71	1 042	317
THAILAND				18		(18)		
<b>EAST ASIA AND THE PACIFIC</b>	1 099		2 032	278	1	(71)	1 076	351
<b><u>SOUTH-WEST ASIA</u></b>								
ISLAMIC REPUBLIC OF IRAN			701	3	2	694	1	(0)
PAKISTAN	118 088		103 564	266	1	42	2 697	17 531
<b>SOUTH-WEST ASIA</b>	118 088		104 264	269	4	736	2 699	17 531
<b>ASIA AND THE PACIFIC</b>	152 792		135 780	553	74	653	3 828	22 119
<b><u>EUROPE</u></b>								
<b><u>EASTERN EUROPE</u></b>								
GEORGIA	16 660		17 699	2 444		(123)	1 293	2 575
REPUBLIC OF MOLDOVA			29			29		
RUSSIAN FEDERATION			124	1		123		
<b>EASTERN EUROPE</b>	16 660		17 852	2 445		29	1 293	2 575
<b><u>CENTRAL EUROPE</u></b>								
SLOVAKIA			3			3		
TURKEY	540		1 450	0		917	(7)	
<b>CENTRAL EUROPE</b>	540		1 453	0		920	(7)	
<b><u>SOUTH EASTERN EUROPE</u></b>								
CROATIA			200			200		
SERBIA	1 040		1 668			628		
<b>SOUTH EASTERN EUROPE</b>	1 040		1 868			828		
<b>EUROPE</b>	18 239		21 173	2 445		1 777	1 287	2 575
<b><u>AMERICAS</u></b>								
<b><u>NORTHERN SOUTH AMERICA</u></b>								
COLOMBIA	20 925		17 565	303		(258)	2 034	5 440
<b>NORTHERN SOUTH AMERICA</b>	20 925		17 565	303		(258)	2 034	5 440
<b><u>SOUTHERN SOUTH AMERICA</u></b>								
ARGENTINA REGIONAL OFFICE			1 047	(115)	0	1 164	(3)	
BRAZIL			1 008		15	980	14	
<b>SOUTHERN SOUTH AMERICA</b>			2 055	(115)	16	2 143	11	
<b>AMERICAS</b>	20 925		19 620	188	16	1 886	2 045	5 440
<b>FIELD OPERATIONS</b>	621 743	151	628 336	11 201	1 914	15 672	69 188	91 533
<b><u>GLOBAL PROGRAMMES</u></b>								
DIV INTERNATIONAL PROTECTION	47		349	286		17		
DEPARTMENT OF OPERATIONS	2 843		2 578	41	27	(1 135)	3 186	2 384
OTHER GLOBAL PROGRAMMES	46 001					(46 001)	(0)	(0)
<b>GLOBAL PROGRAMMES</b>	48 891		2 927	326	27	(47 120)	3 186	2 384
<b><u>HEADQUARTERS</u></b>								
DEPARTMENT OF OPERATIONS			3 144			2 914	230	
DIV OF FIN AND ADMIN MANAGEMENT			(32)	(3)		(28)		
<b>HEADQUARTERS</b>			3 112	(3)		2 885	230	
<b>OVERALL</b>	1 210					(17)	0	1 193
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	671 844	151	634 375	11 524	1 941	(28 580)	72 605	95 110

## Annex to Statement II

**Detailed statement of assets, liabilities and reserves and fund balances by fund/region/country/territory as of 31 December 2009 (in thousands of United States Dollars)**

ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable, Other Assets and Buildings	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Annex to Statement II							
<b>FIELD OPERATIONS</b>							
<b>AFRICA</b>							
<b>AFRICA OVERALL</b>	125	0	125			125	125
<b>WEST AFRICA</b>							
WEST AFRICA OVERALL	422	73	495	288	(28)	235	495
BENIN	(46)	51	4	2	1	1	4
COTE D'IVOIRE	253	230	483	132	185	166	483
GAMBIA	(38)	98	60		(4)	64	60
GHANA	(145)	90	(55)	100	(292)	137	(55)
GUINEA	1 446	111	1 558	337	1 051	170	1 558
LIBERIA	1 362	160	1 522	102	68	1 352	1 522
MALI	(126)	91	(35)		(35)	0	(35)
NIGERIA	(646)	193	(454)	31	(513)	29	(454)
SENEGAL	344	122	466	193	208	65	466
SIERRA LEONE	(292)	942	650	110	83	457	650
TOGO	2	1	2	2	2	(0)	2
<b>WEST AFRICA</b>	<b>2 535</b>	<b>2 161</b>	<b>4 697</b>	<b>1 296</b>	<b>725</b>	<b>2 676</b>	<b>4 697</b>
<b>EAST AND HORN OF AFRICA</b>							
EAST & HORN OF AFRICA OVERALL	192		192	48	(26)	170	192
OTHER COUNTRIES IN EAST & HORN OF AFRICA	420	108	528	289	33	206	528
DJIBOUTI	(418)	626	208	50	36	122	208
ETHIOPIA	3 369	672	4 041	2 561	310	1 170	4 041
KENYA	11 102	463	11 566	7 391	1 108	3 067	11 566
SOMALIA	546	387	933	338	153	443	933
SUDAN	2 084	1 790	3 874	1 898	1 289	687	3 874
UGANDA	2 155	558	2 713	1 218	241	1 254	2 713
<b>EAST AND HORN OF AFRICA</b>	<b>19 450</b>	<b>4 604</b>	<b>24 055</b>	<b>13 793</b>	<b>3 143</b>	<b>7 119</b>	<b>24 055</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>							
CENTRAL AFRICA & GREAT LAKES	(0)	0	0			0	0
COUNTRIES IN CENTRAL AFRICA	1 089	0	1 089	1 089	(0)	0	1 089
BURUNDI	6 964	339	7 303	2 773	547	3 983	7 303
CAMEROON	188	46	234	140	(19)	112	234
CENTRAL AFRICAN REPUBLIC	(151)	272	121	30	12	80	121
CHAD	13 213	159	13 372	5 934	3 392	4 047	13 372
CONGO	1 487	101	1 588	863	477	249	1 588
DEMOCRATIC REP OF THE CONGO	4	5 670	5 674	3 673	488	1 513	5 674
GABON	(98)	211	113	51	54	8	113
RWANDA	1 771	355	2 126	902	326	897	2 126
UNITED REPUBLIC OF TANZANIA	3 904	547	4 451	1 359	1 917	1 175	4 451
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>28 371</b>	<b>7 701</b>	<b>36 072</b>	<b>16 814</b>	<b>7 194</b>	<b>12 065</b>	<b>36 072</b>
<b>SOUTHERN AFRICA</b>							
SOUTHERN AFRICA OVERALL	656	117	774	236	1	537	774
ANGOLA	57	372	429	294	117	18	429
BOTSWANA	39	30	68	1	42	25	68
MALAWI	(23)	153	130	14	57	60	130
MOZAMBIQUE	88	10	98	6	85	7	98
NAMIBIA	(3)	5	1		0	1	1
SOUTH AFRICA	165	54	218	3	88	127	218
ZAMBIA	(107)	1 031	924	421	367	136	924
ZIMBABWE	189	(4)	184	126	57	2	184
<b>SOUTHERN AFRICA</b>	<b>1 060</b>	<b>1 768</b>	<b>2 827</b>	<b>1 101</b>	<b>811</b>	<b>915</b>	<b>2 827</b>
<b>AFRICA</b>	<b>51 541</b>	<b>16 234</b>	<b>67 775</b>	<b>33 004</b>	<b>11 873</b>	<b>22 896</b>	<b>67 775</b>
<b>MIDDLE EAST AND NORTH OF AFRICA</b>							
<b>NORTH AFRICA</b>							
NORTH AFRICA OVERALL	(228)	228	(0)		(0)	(0)	(0)
ALGERIA	4 951	139	5 090	2 989	377	1 724	5 090
LIBYAN ARAB JAMAHIRIYA	418	33	451	0	(1)	452	451
MAURITANIA	268	97	365	17	325	22	365
MOROCCO	122	81	203	13	138	53	203
TUNISIA	26	(2)	24	24	(0)	0	24
WESTERN SAHARA	42	95	137	116	22	137	137
<b>NORTH AFRICA</b>	<b>5 599</b>	<b>671</b>	<b>6 270</b>	<b>3 159</b>	<b>860</b>	<b>2 251</b>	<b>6 270</b>
<b>MIDDLE EAST</b>							
MIDDLE EAST OVERALL	(2)	2					
EGYPT	(239)	342	103	28	35	41	103
IRAQ	4 177	39	4 216	2 777	1 358	81	4 216
ISRAEL	(4)	31	27		(0)	27	27
JORDAN	73	307	380	274	69	37	380
KUWAIT	(2)	3	0		(0)	1	0
LEBANON	(485)	518	32		32	(0)	32
SAUDI ARABIA	176	126	302	63	19	221	302
SYRIAN ARAB REPUBLIC	546	372	918	190	723	5	918
UNITED ARAB EMIRATES	(92)	98	6		(0)	6	6
YEMEN	3 422	185	3 607	1 918	157	1 531	3 607
<b>MIDDLE EAST</b>	<b>7 569</b>	<b>2 023</b>	<b>9 592</b>	<b>5 250</b>	<b>2 393</b>	<b>1 946</b>	<b>9 592</b>
<b>MIDDLE EAST AND NORTH OF AFRICA</b>	<b>13 168</b>	<b>2 694</b>	<b>15 862</b>	<b>8 409</b>	<b>3 263</b>	<b>4 200</b>	<b>15 862</b>

ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable, Other Assets and Buildings	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>ASIA AND THE PACIFIC</b>							
<b>ASIA AND PACIFIC OVERALL</b>	125	0	125			125	125
<b>SOUTH ASIA</b>							
BANGLADESH	906	35	941	746	23	173	941
INDIA	247	20	267	18	72	177	267
NEPAL	958	106	1 064	509	121	434	1 064
SRI LANKA	3 092	676	3 768	922	1 738	1 108	3 768
<b>SOUTH ASIA</b>	<b>5 204</b>	<b>836</b>	<b>6 040</b>	<b>2 195</b>	<b>1 954</b>	<b>1 890</b>	<b>6 040</b>
<b>EAST ASIA AND THE PACIFIC</b>							
AUSTRALIA	23	25	48	6	11	31	48
CAMBODIA	25	1	26	25	1	1	26
CHINA	116	11	127	40	80	7	127
INDONESIA	406	66	472	108	177	187	472
JAPAN	17	29	46	56	(62)	52	46
MALAYSIA	389	46	435	114	26	296	435
MONGOLIA	49	(7)	42	42	0		42
PAPUA NEW GUINEA	143	39	182	92	90	1	182
PHILIPPINES	(14)	64	49	4	43	3	49
REPUBLIC OF KOREA	40	15	55	21	34	0	55
MYANMAR	849	91	940	439	(1)	502	940
SINGAPORE	69		69		69		69
THAILAND	1 883	179	2 062	521	47	1 493	2 062
TIMOR LESTE	(41)	74	33	20	12	1	33
VIET NAM	(68)	84	16		16	0	16
OTHER COUNTRIES EAST ASIA	12		12	12		0	12
<b>EAST ASIA AND THE PACIFIC</b>	<b>3 900</b>	<b>717</b>	<b>4 617</b>	<b>1 500</b>	<b>544</b>	<b>2 572</b>	<b>4 617</b>
<b>SOUTH-WEST ASIA</b>							
SOUTH-WEST ASIA OVERALL	6 961	1 523	8 485	31	(0)	8 454	8 485
AFGHANISTAN	4 896	539	5 435	3 135	282	2 018	5 435
ISLAMIC REPUBLIC OF IRAN	3 820	(1 049)	2 771	171	2 272	329	2 771
PAKISTAN	6 125	1 646	7 771	1 708	3 423	2 640	7 771
<b>SOUTH-WEST ASIA</b>	<b>21 802</b>	<b>2 660</b>	<b>24 461</b>	<b>7 145</b>	<b>3 876</b>	<b>13 440</b>	<b>24 461</b>
<b>CENTRAL ASIA</b>							
CENTRAL ASIA OVERALL	(606)	612	6	6		(0)	6
KAZAKHSTAN	121	49	170	46	20	104	170
KYRGYZSTAN	16	1	17		(4)	21	17
TAJIKISTAN	3		3		3	0	3
TURKMENISTAN	2		2		2	(0)	2
UZBEKISTAN	(3)	3	(0)			(0)	(0)
<b>CENTRAL ASIA</b>	<b>(467)</b>	<b>666</b>	<b>199</b>	<b>52</b>	<b>21</b>	<b>126</b>	<b>199</b>
<b>ASIA AND THE PACIFIC</b>	<b>30 563</b>	<b>4 878</b>	<b>35 441</b>	<b>10 893</b>	<b>6 395</b>	<b>18 153</b>	<b>35 441</b>
<b>EUROPE</b>							
<b>EASTERN EUROPE</b>							
EASTERN EUROPE OVERALL	980	(443)	537	2	(1)	536	537
ARMENIA	110	3	113	39		73	113
AZERBAIJAN	(4)	20	16		4	12	16
BELARUS	24	147	171	104	(118)	186	171
GEORGIA	1 978	156	2 134	403	0	1 730	2 134
REPUBLIC OF MOLDOVA	235	187	423	149	27	247	423
RUSSIAN FEDERATION	1 662	432	2 094	210	229	1 656	2 094
UKRAINE	140	197	337	0	(97)	435	337
<b>EASTERN EUROPE</b>	<b>5 125</b>	<b>701</b>	<b>5 826</b>	<b>907</b>	<b>45</b>	<b>4 875</b>	<b>5 826</b>
<b>CENTRAL EUROPE</b>							
OTHER COUNTRIES IN CENT EUROPE	8		8	8		0	8
CENT EUROPE AND BALTIC STATES	(1)	1	0		0	0	0
BULGARIA	(6)	32	26		26	(0)	26
CYPRUS	46	9	55		(1)	56	55
CZECH REPUBLIC	4	(1)	3		3	0	3
HUNGARY	1	36	37	11		17	37
POLAND	24	9	32		32	(0)	32
ROMANIA	31	111	142	2	(14)	155	142
SLOVAKIA	117	1	118		0	118	118
SLOVENIA	(8)	9	1		1	(0)	1
TURKEY	(118)	233	115	16	29	70	115
<b>CENTRAL EUROPE</b>	<b>100</b>	<b>437</b>	<b>537</b>	<b>36</b>	<b>85</b>	<b>416</b>	<b>537</b>
<b>WESTERN EUROPE</b>							
AUSTRIA	(4)	11	7	4	(1)	4	7
BELGIUM	324	83	407	223	141	43	407
FRANCE	60	66	126	49	(7)	83	126
GERMANY	44	47	92		91	1	92
GREECE	18	11	29	19	3	6	29
IRELAND	9	72	81		(4)	85	81
ITALY	1 995	282	2 277	105	222	1 950	2 277
NETHERLANDS	2	3	5		5		5
MALTA	57	0	58	7	17	33	58
PORTUGAL							
SPAIN	152	23	175	4	20	151	175
SWEDEN	(63)	56	(7)		(7)	0	(7)
SWITZERLAND	53	(1)	53	17	19	16	53
UNITED KINGDOM	212	269	481	33	113	335	481
<b>WESTERN EUROPE</b>	<b>2 861</b>	<b>922</b>	<b>3 783</b>	<b>462</b>	<b>612</b>	<b>2 709</b>	<b>3 783</b>
<b>SOUTH EASTERN EUROPE</b>							
SOUTH EASTERN EUROPE OVERALL	(36)	36					
ALBANIA	(59)	55	(4)		(4)	0	(4)
BOSNIA AND HERZEGOVINA	14	224	238	180	5	52	238
CROATIA	287	50	337		(9)	346	337
MONTENEGRO	(14)	16	2	3	(15)	14	2
SERBIA	810	215	1 025	97	132	796	1 025
THE FORMER YUG. REP. OF MACEDONIA	8	13	21	16	5	0	21
<b>SOUTH EASTERN EUROPE</b>	<b>1 011</b>	<b>609</b>	<b>1 620</b>	<b>296</b>	<b>114</b>	<b>1 209</b>	<b>1 620</b>
<b>EUROPE</b>	<b>9 097</b>	<b>2 668</b>	<b>11 765</b>	<b>1 700</b>	<b>856</b>	<b>9 208</b>	<b>11 765</b>

Annex to Statement II

ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable, Other Assets and Buildings	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>AMERICAS</b>							
<b>NORTHERN SOUTH AMERICA</b>							
VENEZUELA REGIONAL OFFICE	580	94	674	21	31	622	674
PERU	(0)	0					
ECUADOR	459	490	949	5	74	870	949
COLOMBIA	27	158	185	154	23	8	185
COSTA RICA	232	30	262	1	9	252	262
PANAMA	50	(6)	44	17	13	13	44
<b>NORTHERN SOUTH AMERICA</b>	<b>1 347</b>	<b>767</b>	<b>2 114</b>	<b>198</b>	<b>150</b>	<b>1 766</b>	<b>2 114</b>
<b>SOUTHERN SOUTH AMERICA</b>							
ARGENTINA REGIONAL OFFICE	413	41	454	13	127	313	454
CHILE	(7)	7					
BRAZIL	71	(46)	26		26	0	26
<b>SOUTHERN SOUTH AMERICA</b>	<b>477</b>	<b>2</b>	<b>480</b>	<b>13</b>	<b>153</b>	<b>313</b>	<b>480</b>
<b>CENTRAL AMERICA AND MEXICO</b>							
MEXICO REGIONAL OFFICE	192	11	204		204	(0)	204
GUATEMALA	(4)	4					
<b>CENTRAL AMERICA AND MEXICO</b>	<b>189</b>	<b>15</b>	<b>204</b>		<b>204</b>	<b>(0)</b>	<b>204</b>
<b>NORTH AMERICA AND CARIBBEAN</b>							
UNITED STATES OF AMERICA	(0)	8	8	1	(17)	24	8
CANADA	47	(28)	19		19	(0)	19
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>47</b>	<b>(20)</b>	<b>27</b>	<b>1</b>	<b>2</b>	<b>24</b>	<b>27</b>
<b>AMERICAS</b>	<b>2 060</b>	<b>764</b>	<b>2 824</b>	<b>212</b>	<b>509</b>	<b>2 104</b>	<b>2 824</b>
<b>FIELD OVERALL</b>	<b>523</b>		<b>523</b>			<b>523</b>	<b>523</b>
<b>FIELD OPERATIONS</b>	<b>106 952</b>	<b>27 239</b>	<b>134 191</b>	<b>54 219</b>	<b>22 886</b>	<b>57 086</b>	<b>134 191</b>
<b>GLOBAL PROGRAMMES</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	67	76	144	87	(20)	76	144
DIVISION OF INTERNATIONAL PROTECTION	1 507	24	1 532	336	3	1 192	1 532
DIVISION OF INFORMATION SYSTEMS & TELECOMS	3 408	6	3 414	3 119	7	287	3 414
DIVISION OF EXTERNAL RELATIONS	1 500	113	1 613	1 533	(14)	94	1 613
DEPARTMENT OF OPERATIONS	10 540	553	11 093	736	5 905	4 452	11 093
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	10 648	81	10 729	10 701	4	24	10 729
DIVISION OF HUMAN RESOURCES MANAGEMENT	4 248	64	4 312	1 973	874	1 466	4 312
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT	(0)	(0)	(0)		(0)	(0)	(0)
OTHER GLOBAL PROGRAMMES	0	0	0			0	0
GLOBAL PROGRAMMES OVERALL	324	1	325		325		325
<b>GLOBAL PROGRAMMES</b>	<b>32 242</b>	<b>919</b>	<b>33 162</b>	<b>18 486</b>	<b>7 084</b>	<b>7 592</b>	<b>33 162</b>
<b>HEADQUARTERS</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	619	39	658	523	44	91	658
DIVISION OF INTERNATIONAL PROTECTION	539	18	556	53	197	306	556
DIVISION OF INFORMATION SYSTEMS & TELECOMS	2 295	(32)	2 263	1 850	351	62	2 263
DIVISION OF EXTERNAL RELATIONS	195	(2)	192	240	(76)	28	192
DEPARTMENT OF OPERATIONS	45	156	201	18	182	0	201
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	57	11	68	25	35	8	68
DIVISION OF HUMAN RESOURCES MANAGEMENT	(32 806)	11 549	(21 256)	152	(21 409)	(0)	(21 256)
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT	40 086	2 144	42 230	7 955	32 138	2 137	42 230
GLOBAL SERVICE CENTER	31 555	2 242	33 797	1 019	32 741	38	33 797
STAFF COUNCIL	(10)		(10)		(10)	(0)	(10)
HEADQUARTERS OVERALL	845	533	1 378		93	1 285	1 378
OTHER HEADQUARTERS SECTIONS	(3)	4	0			0	0
<b>HEADQUARTERS</b>	<b>43 415</b>	<b>16 662</b>	<b>60 077</b>	<b>11 835</b>	<b>44 287</b>	<b>3 955</b>	<b>60 077</b>
<b>OPERATIONAL RESERVE</b>	<b>27 144</b>	<b>111</b>	<b>27 255</b>			<b>27 255</b>	<b>27 255</b>
<b>OVERALL</b>	<b>(37 302)</b>	<b>41 979</b>	<b>4 677</b>	<b>24</b>	<b>102</b>	<b>4 551</b>	<b>4 677</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>172 452</b>	<b>86 911</b>	<b>259 362</b>	<b>84 564</b>	<b>74 359</b>	<b>100 439</b>	<b>259 362</b>

UN REGULAR BUDGET FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable, Other Assets and Buildings	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>HEADQUARTERS</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	(25,484)		(25,484)	34		(25,518)	(25,484)
DIV INFO SYSTEMS & TELECOMS	(28,767)		(28,767)			(28,767)	(28,767)
DIV EXTERNAL RELATIONS	(41,278)		(41,278)			(41,278)	(41,278)
DIV EMERGENCY & SUPPLY MANAGEMENT	(9,970)		(9,970)			(9,970)	(9,970)
DIV HUMAN RESOURCES MGT	(36,576)		(36,576)			(36,576)	(36,576)
DIV OF FIN AND ADMIN MANAGEMENT	(73,334)		(73,334)			(73,334)	(73,334)
HEADQUARTERS OVERALL	214,354	776	215,130		462	214,668	215,130
<b>HEADQUARTERS</b>	<b>(1,055)</b>	<b>776</b>	<b>(279)</b>	<b>34</b>	<b>462</b>	<b>(775)</b>	<b>(279)</b>
<b>OVERALL</b>	<b>1,055</b>	<b>(280)</b>	<b>775</b>			<b>775</b>	<b>775</b>
<b>TOTAL UN REGULAR BUDGET FUND</b>	<b>0</b>	<b>496</b>	<b>496</b>	<b>34</b>	<b>462</b>	<b>(0)</b>	<b>496</b>



Annex to Statement II

JUNIOR PROFESSIONAL OFFICERS FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable, Other Assets and Buildings	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>FIELD OPERATIONS</b>							
<b>AFRICA</b>							
<b>WEST AFRICA</b>							
WEST AFRICA OVERALL	(57)		(57)			(57)	(57)
COTE D'IVOIRE	(44)		(44)			(44)	(44)
GHANA	(832)		(832)			(832)	(832)
GUINEA	(541)		(541)			(541)	(541)
SENEGAL	(986)		(986)			(986)	(986)
SIERRA LEONE	(123)		(123)			(123)	(123)
<b>WEST AFRICA</b>	<b>(2 582)</b>		<b>(2 582)</b>			<b>(2 582)</b>	<b>(2 582)</b>
<b>EAST AND HORN OF AFRICA</b>							
EAST & HORN OF AFRICA OVERALL	(122)		(122)			(122)	(122)
DJIBOUTI	(81)		(81)			(81)	(81)
ERITREA	(96)		(96)			(96)	(96)
ETHIOPIA	(3 612)		(3 612)			(3 612)	(3 612)
KENYA	(3 353)		(3 353)	2		(3 355)	(3 353)
SOMALIA	(513)		(513)			(513)	(513)
SUDAN	(2 300)		(2 300)			(2 300)	(2 300)
UGANDA	(2 179)		(2 179)			(2 179)	(2 179)
<b>EAST AND HORN OF AFRICA</b>	<b>(12 256)</b>		<b>(12 256)</b>	<b>2</b>		<b>(12 258)</b>	<b>(12 256)</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>							
CENTRAL AFRICA & GREAT LAKES	(16)		(16)			(16)	(16)
BURUNDI	(254)		(254)			(254)	(254)
CAMEROON	(233)		(233)			(233)	(233)
CENTRAL AFRICAN REPUBLIC	(88)		(88)			(88)	(88)
CHAD	(951)		(951)			(951)	(951)
CONGO	(283)		(283)			(283)	(283)
DEMOCRATIC REP OF THE CONGO	(899)		(899)			(899)	(899)
RWANDA	(348)		(348)			(348)	(348)
UNITED REPUBLIC OF TANZANIA	(2 076)		(2 076)			(2 076)	(2 076)
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>(5 148)</b>		<b>(5 148)</b>			<b>(5 148)</b>	<b>(5 148)</b>
<b>SOUTHERN AFRICA</b>							
SOUTHERN AFRICA OVERALL	(21)		(21)			(21)	(21)
ANGOLA	(566)		(566)			(566)	(566)
MALAWI	(289)		(289)			(289)	(289)
MOZAMBIQUE	(284)		(284)			(284)	(284)
NAMIBIA	(28)		(28)			(28)	(28)
SOUTH AFRICA	(868)		(868)	2		(869)	(868)
ZAMBIA	(844)		(844)			(844)	(844)
ZIMBABWE	(478)		(478)			(478)	(478)
<b>SOUTHERN AFRICA</b>	<b>(3 377)</b>		<b>(3 377)</b>	<b>2</b>		<b>(3 379)</b>	<b>(3 377)</b>
<b>AFRICA</b>	<b>(23 363)</b>		<b>(23 363)</b>	<b>4</b>		<b>(23 367)</b>	<b>(23 363)</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>							
MIDDLE EAST AND NORTH AFRICA OVERALL	(47)		(47)			(47)	(47)
<b>NORTH AFRICA</b>							
ALGERIA	(246)		(246)			(246)	(246)
LIBYAN ARAB JAMAHIRIYA	(176)		(176)			(176)	(176)
MAURITANIA	(428)		(428)			(428)	(428)
MOROCCO	(211)		(211)			(211)	(211)
<b>NORTH AFRICA</b>	<b>(1 061)</b>		<b>(1 061)</b>			<b>(1 061)</b>	<b>(1 061)</b>
<b>MIDDLE EAST</b>							
EGYPT	(704)		(704)			(704)	(704)
ISRAEL	(225)		(225)			(225)	(225)
JORDAN	(748)		(748)			(748)	(748)
LEBANON	(155)		(155)			(155)	(155)
SYRIAN ARAB REPUBLIC	(317)		(317)			(317)	(317)
YEMEN	(236)		(236)			(236)	(236)
<b>MIDDLE EAST</b>	<b>(2 385)</b>		<b>(2 385)</b>			<b>(2 385)</b>	<b>(2 385)</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>(3 494)</b>		<b>(3 494)</b>			<b>(3 494)</b>	<b>(3 494)</b>
<b>ASIA AND THE PACIFIC</b>							
ASIA AND PACIFIC OVERALL	(58)		(58)			(58)	(58)
<b>SOUTH ASIA</b>							
BANGLADESH	(366)		(366)			(366)	(366)
INDIA	(394)		(394)			(394)	(394)
NEPAL	(1 814)		(1 814)			(1 814)	(1 814)
SRI LANKA	(971)		(971)			(971)	(971)
<b>SOUTH ASIA</b>	<b>(3 545)</b>		<b>(3 545)</b>			<b>(3 545)</b>	<b>(3 545)</b>
<b>EAST ASIA AND THE PACIFIC</b>							
CAMBODIA	(398)		(398)			(398)	(398)
CHINA	(634)		(634)			(634)	(634)
INDONESIA	(1)		(1)			(1)	(1)
MALAYSIA	(372)		(372)			(372)	(372)
MYANMAR	(540)		(540)			(540)	(540)
THAILAND	(1 448)		(1 448)			(1 448)	(1 448)
<b>EAST ASIA AND THE PACIFIC</b>	<b>(3 394)</b>		<b>(3 394)</b>			<b>(3 394)</b>	<b>(3 394)</b>
<b>SOUTH-WEST ASIA</b>							
AFGHANISTAN	(1 539)		(1 539)			(1 539)	(1 539)
ISLAMIC REPUBLIC OF IRAN	(466)		(466)			(466)	(466)
PAKISTAN	(329)		(329)			(329)	(329)
<b>SOUTH-WEST ASIA</b>	<b>(2 334)</b>		<b>(2 334)</b>			<b>(2 334)</b>	<b>(2 334)</b>
<b>ASIA AND THE PACIFIC</b>	<b>(9 330)</b>		<b>(9 330)</b>			<b>(9 330)</b>	<b>(9 330)</b>

JUNIOR PROFESSIONAL OFFICERS FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable, Other Assets and Buildings	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>EUROPE</b>							
<b>EUROPE OVERALL</b>	(104)		(104)			(104)	(104)
<b>EASTERN EUROPE</b>							
ARMENIA	(117)		(117)			(117)	(117)
AZERBAIJAN	(839)		(839)			(839)	(839)
GEORGIA	(510)		(510)			(510)	(510)
RUSSIAN FEDERATION	(1 472)		(1 472)			(1 472)	(1 472)
<b>EASTERN EUROPE</b>	(2 936)		(2 936)			(2 936)	(2 936)
<b>CENTRAL EUROPE</b>							
CYPRUS	(102)		(102)			(102)	(102)
CZECH REPUBLIC	(85)		(85)			(85)	(85)
SLOVENIA	(244)		(244)			(244)	(244)
TURKEY	(833)		(833)			(833)	(833)
<b>CENTRAL EUROPE</b>	(1 263)		(1 263)			(1 263)	(1 263)
<b>WESTERN EUROPE</b>							
BELGIUM	(279)		(279)			(279)	(279)
SWITZERLAND	(409)		(409)			(409)	(409)
<b>WESTERN EUROPE</b>	(688)		(688)			(688)	(688)
<b>SOUTH EASTERN EUROPE</b>							
SOUTH EASTERN EUROPE OVERALL	(7)		(7)			(7)	(7)
BOSNIA AND HERZEGOVINA	(1 269)		(1 269)	4		(1 272)	(1 269)
CROATIA	(41)		(41)			(41)	(41)
MONTENEGRO	(312)		(312)			(312)	(312)
SERBIA	(364)		(364)			(364)	(364)
THE FORMER YUG. REP. OF MACEDONIA	(252)		(252)			(252)	(252)
<b>SOUTH EASTERN EUROPE</b>	(2 245)		(2 245)	4		(2 249)	(2 245)
<b>EUROPE</b>	(7 238)		(7 238)	4		(7 242)	(7 238)
<b>AMERICAS</b>							
<b>AMERICAS OVERALL</b>	(27)		(27)			(27)	(27)
<b>NORTHERN SOUTH AMERICA</b>							
VENEZUELA REGIONAL OFFICE	(555)		(555)			(555)	(555)
ECUADOR	(392)		(392)			(392)	(392)
COLOMBIA	(977)		(977)			(977)	(977)
COSTA RICA	(296)		(296)			(296)	(296)
<b>NORTHERN SOUTH AMERICA</b>	(2 219)		(2 219)			(2 219)	(2 219)
<b>CENTRAL AMERICA AND MEXICO</b>							
MEXICO REGIONAL OFFICE	(252)		(252)			(252)	(252)
<b>CENTRAL AMERICA AND MEXICO</b>	(252)		(252)			(252)	(252)
<b>NORTH AMERICA AND CARIBBEAN</b>							
UNITED STATES OF AMERICA	(231)		(231)			(231)	(231)
<b>NORTH AMERICA AND CARIBBEAN</b>	(231)		(231)			(231)	(231)
<b>AMERICAS</b>	(2 729)		(2 729)			(2 729)	(2 729)
<b>FIELD OPERATIONS</b>	(46 154)		(46 154)	8		(46 162)	(46 154)
<b>GLOBAL PROGRAMMES</b>							
DEPARTMENT OF OPERATIONS	(1 298)		(1 298)			(1 298)	(1 298)
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	(351)		(351)			(351)	(351)
OTHER GLOBAL PROGRAMMES	62 942		62 942			62 942	62 942
<b>GLOBAL PROGRAMMES OVERALL</b>	5 919		5 919			5 919	5 919
<b>GLOBAL PROGRAMMES</b>	67 211		67 211			67 211	67 211
<b>HEADQUARTERS</b>							
<b>EXECUTIVE DIRECTION AND MANAGEMENT</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	(2 305)		(2 305)			(2 305)	(2 305)
DIVISION OF INTERNATIONAL PROTECTION	(3 590)		(3 590)			(3 590)	(3 590)
DIVISION OF EXTERNAL RELATIONS	(4 397)		(4 397)			(4 397)	(4 397)
DEPARTMENT OF OPERATIONS	(3 262)		(3 262)			(3 262)	(3 262)
DIVISION OF EMERGENCY & SUPPLY MANAGEMENT	(301)		(301)			(301)	(301)
DIVISION OF HUMAN RESOURCES MANAGEMENT	(240)		(240)			(240)	(240)
DIVISION OF FINANCIAL AND ADMINISTRATIVE MGT	(355)		(355)			(355)	(355)
<b>HEADQUARTERS</b>	(14 450)		(14 450)			(14 450)	(14 450)
<b>OVERALL</b>	208	89	297			297	297
<b>TOTAL JUNIOR PROFESSIONAL OFFICERS FUND</b>	6 815	89	6 905	8		6 897	6 905

Annex to Statement II							
SUPPLEMENTARY PROGRAMMES FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable, Other Assets and Buildings	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>FIELD OPERATIONS</b>							
<b>AFRICA</b>							
<b>WEST AFRICA</b>							
WEST AFRICA OVERALL	610	30	640	3		637	640
COTE D'IVOIRE	937		937	376		561	937
GHANA	70		70	70		0	70
GUINEA	205	(76)	129	129		(0)	129
LIBERIA	381	(107)	275			275	275
SENEGAL	17		17	17			17
<b>WEST AFRICA</b>	<b>2,220</b>	<b>(152)</b>	<b>2,068</b>	<b>595</b>		<b>1,473</b>	<b>2,068</b>
<b>EAST AND HORN OF AFRICA</b>							
EAST & HORN OF AFRICA OVERALL	172		172			172	172
DJIBOUTI	567		567	68		499	567
ETHIOPIA	1,725	(0)	1,725	1,724		0	1,725
KENYA	15,048		15,048	4,612		10,436	15,048
SOMALIA	7,550		7,550	929		6,622	7,550
SUDAN	13,432	485	13,917	2,772		11,145	13,917
UGANDA	804	1	805	376		429	805
<b>EAST AND HORN OF AFRICA</b>	<b>39,298</b>	<b>486</b>	<b>39,784</b>	<b>10,481</b>		<b>29,303</b>	<b>39,784</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>							
CENTRAL AFRICA & GREAT LAKES OVERALL	1,555		1,555			1,555	1,555
BURUNDI	523	32	555	555		(0)	555
CENTRAL AFRICAN REPUBLIC	753		753	70		683	753
CHAD	1,012	41	1,054	47		1,007	1,054
DEMOCRATIC REP OF THE CONGO	3,489	2	3,491	2,498		993	3,491
UNITED REPUBLIC OF TANZANIA	1,060	23	1,083	1,010		73	1,083
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>8,392</b>	<b>99</b>	<b>8,492</b>	<b>4,180</b>		<b>4,312</b>	<b>8,492</b>
<b>SOUTHERN AFRICA</b>							
ZAMBIA	226		226		124	102	226
ZIMBABWE	1,836		1,836	204		1,632	1,836
<b>SOUTHERN AFRICA</b>	<b>2,063</b>		<b>2,063</b>	<b>204</b>	<b>124</b>	<b>1,734</b>	<b>2,063</b>
<b>AFRICA</b>	<b>51,973</b>	<b>433</b>	<b>52,406</b>	<b>15,460</b>	<b>124</b>	<b>36,823</b>	<b>52,406</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>							
<b>NORTH AFRICA</b>							
NORTH AFRICA OVERALL	35		35	35		0	35
MAURITANIA	440	7	448	322		126	448
WESTERN SAHARA	506	0	506	328		178	506
<b>NORTH AFRICA</b>	<b>982</b>	<b>7</b>	<b>989</b>	<b>685</b>		<b>304</b>	<b>989</b>
<b>MIDDLE EAST</b>							
MIDDLE EAST OVERALL	21,590	0	21,590	13		21,577	21,590
IRAQ	7,522	3	7,526	7,526		(0)	7,526
JORDAN	1,113	(0)	1,113	1,039		75	1,113
LEBANON	22	0	22			22	22
SYRIAN ARAB REPUBLIC	7,260		7,260	7,259		1	7,260
YEMEN	2,661		2,661	1,577		1,084	2,661
<b>MIDDLE EAST</b>	<b>40,168</b>	<b>3</b>	<b>40,171</b>	<b>17,413</b>		<b>22,758</b>	<b>40,171</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>42,626</b>	<b>48</b>	<b>42,674</b>	<b>18,098</b>		<b>24,576</b>	<b>42,674</b>
<b>ASIA AND THE PACIFIC</b>							
<b>SOUTH ASIA</b>							
BANGLADESH	62		62	62		0	62
SRI LANKA	6,339	82	6,420	2,182		4,238	6,420
<b>SOUTH ASIA</b>	<b>6,401</b>	<b>82</b>	<b>6,482</b>	<b>2,244</b>		<b>4,238</b>	<b>6,482</b>
<b>EAST ASIA AND THE PACIFIC</b>							
CHINA	34		34			34	34
INDONESIA	13	(13)					
MYANMAR	351		351	34		317	351
<b>EAST ASIA AND THE PACIFIC</b>	<b>397</b>	<b>(13)</b>	<b>385</b>	<b>34</b>		<b>351</b>	<b>385</b>
<b>SOUTH-WEST ASIA</b>							
ISLAMIC REPUBLIC OF IRAN	29		29			(0)	29
PAKISTAN	41,344	61	41,405	23,874		17,531	41,405
<b>SOUTH-WEST ASIA</b>	<b>41,373</b>	<b>61</b>	<b>41,433</b>	<b>23,903</b>		<b>17,531</b>	<b>41,433</b>
<b>ASIA AND THE PACIFIC</b>	<b>48,171</b>	<b>130</b>	<b>48,301</b>	<b>26,181</b>		<b>22,119</b>	<b>48,301</b>
<b>EUROPE</b>							
<b>EASTERN EUROPE</b>							
GEORGIA	3,769		3,769	1,194		2,575	3,769
<b>EASTERN EUROPE</b>	<b>3,769</b>		<b>3,769</b>	<b>1,194</b>		<b>2,575</b>	<b>3,769</b>
<b>SOUTH EASTERN EUROPE</b>							
SERBIA	6		6	6		(0)	6
<b>SOUTH EASTERN EUROPE</b>	<b>6</b>		<b>6</b>	<b>6</b>		<b>(0)</b>	<b>6</b>
<b>EUROPE</b>	<b>3,775</b>		<b>3,775</b>	<b>1,200</b>		<b>2,575</b>	<b>3,775</b>
<b>AMERICAS</b>							
<b>NORTHERN SOUTH AMERICA</b>							
ECUADOR	23	(23)					
COLOMBIA	5,459	(6)	5,452	12		5,440	5,452
<b>NORTHERN SOUTH AMERICA</b>	<b>5,481</b>	<b>(29)</b>	<b>5,452</b>	<b>12</b>		<b>5,440</b>	<b>5,452</b>
<b>SOUTHERN SOUTH AMERICA</b>							
BRAZIL	3		3	3		0	3
<b>SOUTHERN SOUTH AMERICA</b>	<b>3</b>		<b>3</b>	<b>3</b>		<b>(0)</b>	<b>3</b>
<b>AMERICAS</b>	<b>5,484</b>	<b>(29)</b>	<b>5,455</b>	<b>15</b>		<b>5,440</b>	<b>5,455</b>
<b>FIELD OPERATIONS</b>	<b>152,030</b>	<b>581</b>	<b>152,611</b>	<b>60,954</b>	<b>124</b>	<b>91,533</b>	<b>152,611</b>
<b>GLOBAL PROGRAMMES</b>							
DIV INTERNATIONAL PROTECTION	28		28	28		0	28
DEPARTMENT OF OPERATIONS	1,601	21	1,622	52	(813)	2,384	1,622
OTHER GLOBAL PROGRAMMES	(28)	28	(0)			(0)	(0)
<b>GLOBAL PROGRAMMES OVERALL</b>	<b>734</b>	<b>49</b>	<b>734</b>	<b>80</b>	<b>(79)</b>	<b>2,384</b>	<b>734</b>
<b>GLOBAL PROGRAMMES</b>	<b>2,335</b>	<b>49</b>	<b>2,385</b>	<b>80</b>	<b>(79)</b>	<b>2,384</b>	<b>2,385</b>
<b>HEADQUARTERS</b>	<b>(0)</b>		<b>(0)</b>			<b>(0)</b>	<b>(0)</b>
<b>OVERALL</b>	<b>(36,942)</b>	<b>38,135</b>	<b>1,193</b>			<b>1,193</b>	<b>1,193</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>117,423</b>	<b>38,766</b>	<b>156,189</b>	<b>61,034</b>	<b>45</b>	<b>95,110</b>	<b>156,189</b>

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**Appendix****2009 extra-budgetary in kind donations to UNHCR  
(in thousands of United States Dollars)**

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

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## Notes to the financial statements

### Note 1: Office of the United Nations High Commissioner for Refugees and its activities.

1 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.

2. 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 on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the concern of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

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

### Note 2: Summary of significant accounting policies

#### (a) Basis of presentation

4. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner (A/AC.96/503/Rev.8, dated 25 October 2007), approved by the Executive Committee at its fifty-eighth session, hereafter referred to as the Financial Rules. The financial statements and schedules also conform to the common accounting standards for the United Nations system, as noted by the General Assembly in its resolution 48/216C (A/48/530 of 29 October 1993) and as subsequently revised.

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

#### (b) Fund grouping

6. 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.

7. 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.

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

9. Funds reported in the accounts are the following:

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

(ii) The *Annual Programme Fund* covers the financial requirements that are approved annually by the Executive Committee for programmed activities for individual country or areas and for certain costs incurred by Headquarters. It also includes operational reserves from which the High Commissioner may make allocations to other parts of the annual programme budget and to supplementary programmes;

(iii) The *United Nations Regular Budget Fund* covers staff and other management and administration costs as determined under the Statute of the Office (General Assembly Resolution 428 (V), Art. 20);

(iv) The *Supplementary Programmes Fund* accounts for monies 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 programmes are transferred to the Annual Programme Fund. Based on the Supplementary Budget Support Cost System implemented in 2003<sup>2</sup>, seven per cent of all contributions towards the supplementary programme budget are transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes;

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

(vi) The *Staff Benefits Fund* covers financial activities related to end-of-service accrued benefits liabilities in respect of after-service health insurance, accrued annual leave and repatriation entitlements as well as provisions and expenditure arising from the Voluntary Separation programme of 2008;

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

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<sup>2</sup> A/AC.96/979 dated 25 August 2003

**(c) Use of estimates**

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

**(d) Voluntary contributions and pledges**

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

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

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

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

**(e) Interest income**

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

**(f) Currency exchange adjustments**

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

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

**(g) Miscellaneous income**

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

**(h) Expenditure**

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

**(i) Deferred charges**

20. Payments made in advance for future financial periods are recorded as deferred charges (see note 14, "Other assets").

**(j) Ex gratia payments**

21. 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.

**(k) Write-offs**

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

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

23. An estimate is made for accounts receivable for which no reasonable expectation of recovery exists. These allowances for doubtful accounts receivable are expensed as adjustments to prior years' expenditure.



**(m) Non-expendable property**

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

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

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

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

**(o) Related party transactions**

27. With respect to the current year, note disclosure is made of all related party relationships where control exists, irrespective of whether or not there have been transactions between the related parties, and of all transactions with the related parties. UNHCR deems the holders of six key management positions as being related parties: the High Commissioner, the Deputy High Commissioner, the two Assistant High Commissioners, the Controller, and the Director of the Division of Operational Support. Adopting this policy has no effect on the accounts of prior periods.

**(p) Land and buildings**

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

**Note 3: Change in accounting policy**

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

#### Note 4: United Nations Regular Budget Fund

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

#### Note 5: Transfers between programmes and funds

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

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

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

#### Note 6: Breakdown of expenditure

32. The following table shows the total UNHCR expenditure in 2009, broken down between funds and category.

(in thousands of United States dollars)

<i>Fund</i>	<i>Programme (a)</i>	<i>Programme Support (b)</i>	<i>Management and Administration (c)</i>	<i>Total</i>
Annual Programme Fund	724,712	276,848	60,409	1,061,969
Supplementary Programmes Fund	602,429	31,946	0	634,375
UN Regular Budget Fund	0	0	46,031	46,031
Sub-total	1,327,141	308,794	106,440	1,742,375
Junior Professional Officers Fund (d)				12,122
Medical Insurance Plan (e)				3,536
Working Capital and Guarantee Fund				1,891
Staff Benefits Fund				35,754
Total Expenditure				1,795,678

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

(b) Expenditure under the “Programme Support” category corresponds to the costs of organizational units, whose primary functions are the formulation, development, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

(c) Expenditure under the “Management and Administration” category corresponds to the costs of organizational units whose primary function is the maintenance of the identity, direction, and welfare and security of UNHCR staff, including the units that carry out the functions of executive direction, organizational policy and evaluation, external relations and information and administration.

33. The following table shows the expenditure, by region, under the Junior Professional Officers Fund during 2009.

*(in thousands of United States dollars)*

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

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

**Note 7: Accounts receivable**

34. Accounts receivable are presented in Statement II net of an allowance for doubtful accounts receivable comprising: Allowance for Doubtful Accounts Receivable

(in thousands of United States dollars)

	<i>Estimates 31/12/2008</i>	<i>Write-offs</i>	<i>Recovery</i>	<i>New Provisions</i>	<i>Reclassi- fication</i>	<i>Estimates at 31/12/2009</i>
Implementing Partners	2,027	(97)	-	-	-	1,930
Value added tax	7,692	(351)	(99)	808	-	8,050
Staff receivables	969	-	-	878	(92)	1,755
Non-staff	-	-	-	-	92	92
<b>Total</b>	<b>10,688</b>	<b>(448)</b>	<b>(99)</b>	<b>1,686</b>	<b>-</b>	<b>11,827</b>

**Note 8: Write-offs**

35. During 2009, UNHCR wrote off liquid assets, which are reflected in the expenditure reported, totalling \$1,107,810 in respect of losses from:

(in thousands of United States dollars)

	<i>Write-offs</i>
Implementing Partners	441
Value added tax	351
Unpaid contributions	316
<b>Total</b>	<b>1,108</b>

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

**Note 9: Ex-gratia payments**

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

**Note 10: Cash and term deposits**

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

**(a) Current and deposit accounts***(in thousands of United States dollars)*

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

**(b) Cash and term deposits***(in thousands of United States dollars)*

<i>Bank</i>	<i>Period (days)</i>	<i>Rate % p.a.</i>	<i>Maturity date</i>	<i>Deposit currency</i>	<i>Amount</i>	<i>Accrued interest</i>
Banco Santander SA	22	0.30	08 Jan 2010	US Dollars	60,000	7
BNP Paribas	11	0.14	04 Jan 2010	US Dollars	20,000	1
BNP Paribas	7	0.10	04 Jan 2010	US Dollars	10,000	0
Citibank	28	0.23	08 Jan 2010	US Dollars	60,000	8
Nordea Bank	22	0.21	08 Jan 2010	US Dollars	60,000	5
Standard Chartered Bank	22	0.38	08 Jan 2010	US Dollars	30,000	5
Total					240,000	26

**(c) Non-convertible currencies held**

38. The following table shows details of the United States dollar equivalent of non-convertible currencies held at 31 December 2009.

*(in thousands of United States dollars)*

<i>Country</i>	<i>Currency</i>	<i>2009</i>	<i>2008</i>
Afghanistan	Afghani	34	62
Albania	Lek	22	8
Angola	Kwanza	53	101
Bosnia and Herzegovina	Convertible Mark	167	59
Burundi	Franc	904	197
Eritrea	Nafka	35	55
Myanmar	Kyat	17	50
Mozambique	New Metical	24	39
Nigeria	Naira	77	191
Syrian Arab Republic	Pound	867	230
Total		2,200	992

**Note 11: Voluntary contributions receivable**

39. The voluntary contributions receivable balance in Statement II represents contributions outstanding from donors after year-end currency revaluation. The ageing of contributions receivable is as follows:

*(in thousands of United States dollars)*

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

## Note 12: Voluntary contributions pledged for the 2010 Annual Programme Budget

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

## Note 13: Due from United Nations and other agencies

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

*(in thousands of United States dollars)*

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

## Note 14: Other receivables

42. The amounts in Statement II under other receivables represent payroll and staff-related entitlements, and other elements pending settlement or recovery, net of relevant allowance for doubtful accounts, as follows:

*(in thousands of United States dollars)*

Education grant advances	11,219
Salary advances	3,712
Others	3,704
Value added tax reimbursable	2,731
Field operational advances	1,699
Rental advances	1,512
Travel advances	1,011

Education grant advances	11,219
Deposits with suppliers	548
Staff receivables	(481)
Total	25,654

### Note 15: Other assets

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

### Note 16: Non-expendable property

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

### Note 17: Accounts payable

45. The amount in Statement II under accounts payable represents liabilities for end-of-service accrued benefits, liabilities to suppliers and other elements pending settlement as follows:

*(in thousands of United States dollars)*

ASHI entitlements <sup>3</sup>	347,418
Repatriation entitlements <sup>4</sup>	65,466
Annual leave entitlements <sup>5</sup>	33,945
Commercial suppliers	31,605
Payroll and other staff related entitlements	7,041
Accrued US Taxes	5,564
Other payables	2,706
Voluntary separation costs	1,555
Other UN Organizations	(4,602)
	490,698

<sup>3</sup> Refer to Note 17 (a)

<sup>4</sup> Refer to Note 17 (c)

<sup>5</sup> Refer to Note 17 (b)



## Note 18: Liabilities for end-of-service and post-retirement benefits

### (a) After-service health insurance (ASHI)

46. After-service coverage is available in the form of continuation of previous membership in the United Nations Mutual Insurance Society Against Sickness and Accident (UNSMIS) or in an insurance scheme of another organization in the United Nations family or through the Medical Insurance Plan (MIP) for retired locally recruited staff members who served at designated duty stations away from Headquarters, and their eligible dependants.

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

*(in thousands of United States dollars)*

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

48. The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff expected to retire. The accrued liability represents that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. An active staff member's benefit is fully accrued when that staff member has reached the date of full eligibility for after-service benefits. Thus, for retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and the accrued liability are equal. Liabilities are computed using the Projected Unit Credit Method, where each participant's benefits under the plan are expensed as they accrue, taking into consideration the plan's benefit allocation formula.

49. The accumulated ASHI benefit obligation of \$347,418,000 was valued based on a discount rate of 6.15 per cent using spot rates for high quality corporate bonds payable in Euros for the corresponding maturity years. The actuarial gains and losses are recognized as they occur and the income statement reflects an actuarial gain of \$28,070,000 for the year.

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

### (b) Accrued annual leave

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

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

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

organization's actuarially determined accrued liability for repatriation grant and travel is \$65,466,000 as at 31 December 2009. The liability was valued based on a discount rate of 6.15 per cent.

**(d) Pension plan**

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

**(e) Prior period adjustment – actuarial valuation of ASHI and repatriation liability**

54. Prior period adjustments were made to correct the actuarial valuation of prior-years by a total amount of \$72,204,000. The actuarial valuation adjustment for ASHI of \$35,432,000 was made to correctly reflect the effect of changes in the mortality assumption to match the assumption used by the United Nations Staff Pension Plan relating to prior years. The actuarial valuation adjustment for repatriation of \$36,772,000 reflects changes in attribution period of employees, which had previously been accrued over the expected working lifetime of employees, to the first 12 years of employment. Salary scales were also aligned to match that used by the United Nations Staff Benefits Plan.

55. As these prior period items have a material effect on the financial statements, they are being separately disclosed in the current financial statements, in line with UNSAS paragraph 17 (ii), which allows for disclosure of the material effect of a prior period item on the financial statements to be separately disclosed in the current financial statements. Had the correct information been used in the valuation for the years prior to 2009, the actuarial valuation for ASHI as at 31 December 2008 would have been \$343,278,000 instead of \$307,846,000 and the actuarial valuation as at 31 December 2008 for the repatriation benefits liabilities would have been \$64,452,000 instead of \$27,680,000. The table below shows what the 2008 comparative column would have looked like if the correct information were used for the valuation of the liabilities related to the 2008 ASHI and repatriation benefits.

**Amendments to the 2008 comparative balances***(in thousands of United States dollars)*

	<i>Published 2008</i>	<i>Increase/(Decrease)</i>	<i>Recalculated 2008</i>
<b>Statement I</b>			
Other/Miscellaneous Income	12,112	33,947	46,059
Total Income	1,651,979	33,947	1,685,926
Expenditure	1,628,272	34,862	1,663,134
Total Expenditure	1,628,272	34,862	1,663,134
Excess (shortfall) of income over expenditure	23,708	177	23,885
Net excess (shortfall) of income over expenditure	31,812	177	31,989
Adjustment for prior year end-of-service liabilities		72,381	72,381
Reserves and fund balances, end of year	(130,110)	72,204	(202,314)
<b>Statement II</b>			
Accounts payable	419,063	72,204	491,267
Reserves and fund balances	(130,110)	(72,204)	(202,314)
<b>Statement III</b>			
Net excess (shortfall) of income over expenditure (Statement I)	31,812		31,989
Increase(decrease) in accounts payable	4,605		76,809

56. In addition, Note 16 of the 2008 accounts would have been:

*(in thousands of United States dollars)*

	<i>Published 2008</i>	<i>Increase</i>	<i>Recalculated 2008</i>
ASHI entitlements	307,846	35,309	343,278
Repatriation entitlements	27,680	37,987	64,452
Annual leave entitlements	33,470		33,470
Commercial suppliers	19,544		19,544
Payroll and other staff-related entitlements	4,077		4,077
Accrued United States taxes	3,916		3,916
Other payables	2,693		2,693
Voluntary separation costs	19,396		19,396
Other UN organizations	441		441
	419,063	73,296	492,359

## Note 19: Related party transactions

57. There were no material transactions with related parties during the year 2009. The aggregate value of remuneration and compensation pertaining to key management personnel were as follows:

### Key management remuneration and compensation

(in thousands of United States dollars)

	<i>Number of individuals</i>	<i>Aggregate remuneration</i>	<i>UNHCR's contribution to pension and medical insurance</i>	<i>Total</i>
High Commissioner	1	263	54	317
Deputy High Commissioner	1	135	22	157
Assistant High Commissioner	3	595	126	721
Controller	1	202	43	245
Director, DOS	1	218	46	264
Total	7	1,413	291	1,704

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

## Note 20: Contingencies

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

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

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

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

**Note 21: Land and buildings**

63. As at 31 December 2009, the capital assets of the organization, expressed in United States dollars, comprise buildings (at cost) at the following locations:

<i>Description</i>	<i>Year of Purchase</i>	<i>Amount in USD</i>
UNHCR Office in Kinshasa, Democratic Republic of the Congo	2008	3,600,000
UNHCR Office in Khartoum, Sudan	1994	541,860
		4,141,860