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### United Nations Children's Fund

Executive Board

**Second regular session 2011**

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### **Interim financial report and statements for the year ended 31 December 2010, the first year of the biennium 2010-2011**

#### *Summary*

The present document, submitted for information to the Executive Board, contains the financial report on the accounts of UNICEF for the year ended 31 December 2010, the first year of the biennium 2010-2011. The document, comprising the financial report and 10 statements supported by notes and one schedule, summarizes the financial results of transactions made in 2010. In line with General Assembly resolution 50/204 of 23 December 1995 and the formats agreed upon by the United Nations System Chief Executives Board for Coordination, the document is prepared to achieve harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information is included in the notes to the financial statements.



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## **I. Interim financial report for the year ended 31 December 2010**

### **Introduction**

1. The United Nations Children's Fund (UNICEF) submits herewith its financial report, accompanied by 10 statements and one schedule. Statements I to IV are presented in line with the formats agreed upon by the United Nations System Chief Executives Board for Coordination as a step towards harmonizing the accounts of agencies in the United Nations system. The financial report summarizes the financial results of UNICEF activities for the year ended 31 December 2010.

### **Income**

2. UNICEF income in 2010 amounted to \$3,663 million. Income comprised \$946 million under regular resources, \$1,694 million under other resources (regular) and \$1,023 million under other resources (emergency). The breakdown of UNICEF income by source consisted of: 56 per cent (\$2,064 million) from Governments and intergovernmental agencies; 33 per cent (\$1,210 million) from fund-raising campaigns, the sale of greeting cards and gifts, non-governmental organizations and individual donations; 9 per cent (\$334 million) from inter-organizational arrangement; and 2 per cent (\$55 million) from miscellaneous sources, including interest income and net currency exchange adjustments and gains on foreign currency transactions.

### **Expenditure**

3. UNICEF expenditure for 2010 was \$3,630 million, and consisted of \$970 million for programme cooperation from regular resources, \$1,654 million for programme cooperation from other resources (regular), \$905 million for programme cooperation from other resources (emergency), \$78 million for management and administration, and \$23 million for security.

### **Supported deliveries**

4. UNICEF handled supported deliveries on behalf of third parties valued at \$296 million during 2010. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

### **Trust funds**

5. In 2010, trust fund receipts amounted to \$962 million and disbursements and obligations \$933 million. Trust funds do not form part of the income of UNICEF. These funds are earmarked resources entrusted to UNICEF by various entities, including Governments, other organizations in the United Nations system, and non-governmental organizations, mainly to cover the cost of procuring supplies but also to provide services on behalf of those entities. They also include funds provided by Government sponsors to cover the costs of the Junior Professional Officers programme.

**Cash holdings and investments**

6. As at 31 December 2010, UNICEF had total cash holdings and investments of \$3,033 million, which included unspent balances from trust funds amounting to \$476 million. Some \$2,208 million was held in interest-bearing term deposits, \$714 million was in investments and \$110 million was in current bank accounts. Cash on hand amounted to \$1 million globally.

**Approved programmes**

7. During 2010, the Executive Board approved an amount of \$3,766 million for country programmes of cooperation as well as for regional and interregional projects. This total included \$992 million for programmes funded from regular resources and \$1,732 million for programmes funded from other resources (regular) and \$1,042 million for programmes funded from pledges for other resources (emergency).

Anthony Lake  
Executive Director  
United Nations Children's Fund

## II. Financial statements for the year ended 31 December 2010

|   | 2010              |                           |                             |                  | 2009             |
|---|-------------------|---------------------------|-----------------------------|------------------|------------------|
|   | Regular resources | Other resources (regular) | Other resources (emergency) | Total            | Total            |
| <b>Statement I</b>  |                   |                           |                             |                  |                  |
| <b>Income and expenditure and changes in reserves and fund balances for the year ended 31 December 2010</b> |                   |                           |                             |                  |                  |
| (Thousands of United States dollars)  |                   |                           |                             |                  |                  |
| <b>Income</b>   |                   |                           |                             |                  |                  |
| <b>Voluntary contributions</b>  |                   |                           |                             |                  |                  |
| Governments and intergovernmental agencies (schedule 1)   | 575,705           | 991,429                   | 516,164                     | 2,083,298        | 1,955,462        |
| Less: Transfer to support budget (note 3/schedule 1)  | (18,941)          |                           |                             | (18,941)         | (18,647)         |
|   | 556,764           | 991,429                   | 516,164                     | 2,064,357        | 1,936,815        |
| Non-governmental/private sector sources (schedule 1)  | 566               | 506,854                   | 346,236                     | 853,656          | 536,165          |
| Funds received under inter-organizational arrangements (schedule 1)   |                   | 195,762                   | 160,480                     | 356,242          | 296,530          |
| Private Fundraising and Partnerships Division (note 4)  | 334,091           |                           |                             | 334,091          | 379,418          |
| <b>Other income</b>   |                   |                           |                             |                  |                  |
| Interest income   | 34,563            |                           |                             | 34,563           | 60,763           |
| Miscellaneous income (note 5)   | 15,913            |                           |                             | 15,913           | 16,147           |
| Net currency exchange adjustments and gains on foreign exchange (note 6)                                    | 4,128             |                           |                             | 4,128            | 11,633           |
| <b>Total income</b>   | <b>946,025</b>    | <b>1,694,045</b>          | <b>1,022,880</b>            | <b>3,662,950</b> | <b>3,237,471</b> |
| <b>Expenditure</b>  |                   |                           |                             |                  |                  |
| Programme assistance (statement VII)  | 796,373           | 1,654,039                 | 904,499                     | 3,354,911        | 2,943,248        |
| Programme support (statement IV)  | 174,256           |                           |                             | 174,256          | 200,615          |
| Total programme cooperation   | 970,629           | 1,654,039                 | 904,499                     | 3,529,167        | 3,143,863        |
| Management and administration (statement IV)  | 78,026            |                           |                             | 78,026           | 97,453           |
| Security (statement IV)   | 23,380            |                           |                             | 23,380           | 23,080           |
| <b>Total expenditure</b>  | <b>1,072,035</b>  | <b>1,654,039</b>          | <b>904,499</b>              | <b>3,630,573</b> | <b>3,264,396</b> |
| <b>Excess (shortfall) of income over expenditure</b>  | <b>(126,010)</b>  | <b>40,006</b>             | <b>118,381</b>              | <b>32,377</b>    | <b>(26,925)</b>  |
| Write-offs/prior-period adjustments (note 7)  | 1,780             | 659                       | 2,237                       | 4,676            | 8,799            |
| Provision for uncollectible contributions receivable (note 8)   | (15)              | 58                        | (1,454)                     | (1,411)          | 6,163            |
| <b>Net excess (shortfall) of income over expenditure</b>  | <b>(127,775)</b>  | <b>39,289</b>             | <b>117,598</b>              | <b>29,112</b>    | <b>(41,887)</b>  |
| <b>Fund balances, 1 January</b>   | <b>825,979</b>    | <b>1,431,615</b>          | <b>403,582</b>              | <b>2,661,176</b> | <b>2,728,580</b> |
| Savings on or cancellation of prior-period obligations  | 13,507            |                           |                             | 13,507           | 4,483            |
| Transfer to reserve for after-service health insurance (note 9)   | (30,000)          |                           |                             | (30,000)         | (30,000)         |
| Reserve balances, 1 January (note 9)  | 267,372           |                           |                             | 267,372          | 228,039          |
| Increase in reserves (note 9)   | 40,773            |                           |                             | 40,773           | 39,333           |
| <b>Reserves and fund balances, 31 December</b>  | <b>989,856</b>    | <b>1,470,904</b>          | <b>521,180</b>              | <b>2,981,940</b> | <b>2,928,548</b> |
| The accompanying notes form an integral part of this statement and should be read in conjunction with it.   |                   |                           |                             |                  |                  |
|   |                   |                           |                             |                  | Omar Abdi        |

**Statement II**

**Assets, liabilities, reserves and fund balances as at 31 December 2010**  
(Thousands of United States dollars)

|  |           | 2010             | 2009             |
|--|-----------|------------------|------------------|
| <b>Assets</b>  |           |                  |                  |
| Cash and term deposits                                     | (note 10) | 2,319,245        | 2,138,491        |
| Investments  | (note 11) | 713,563          | 838,952          |
| Accounts receivable  |           |                  |                  |
| Contributions receivable                                   | (note 12) | 333,581          | 329,723          |
| Less: Provision for uncollectible contributions receivable | (note 8)  | (9,752)          | (11,163)         |
| Net contributions receivable                               |           | 323,829          | 318,560          |
| Other accounts receivable                                  | (note 13) | 445,751          | 441,654          |
| Inventories  | (note 14) | 57,318           | 43,791           |
| Land and buildings   | (note 15) | 18,889           | 18,625           |
| <b>Total assets</b>  |           | <b>3,878,595</b> | <b>3,800,073</b> |
| <b>Liabilities</b>   |           |                  |                  |
| Contributions received in advance                          | (note 16) | 18,258           | 19,901           |
| Unliquidated obligations                                   | (note 17) | 248,774          | 264,378          |
| Accounts payable   | (note 18) | 94,945           | 86,041           |
| Trust funds  | (note 19) | 476,004          | 447,722          |
| Medical insurance plan                                     | (note 20) | 58,674           | 53,483           |
| <b>Total liabilities</b>                                   |           | <b>896,655</b>   | <b>871,525</b>   |
| <b>Reserves and fund balances</b>                          |           |                  |                  |
| <b>Reserves</b>  |           |                  |                  |
| For procurement services                                   | (note 9)  | 2,000            | 2,000            |
| For insurance  | (note 9)  | 115              | 115              |
| For capital assets   | (note 9)  | 27,335           | 27,286           |
| For after-service health insurance                         | (note 9)  | 240,000          | 210,000          |
| For separation fund  | (note 9)  | 38,695           | 27,971           |
| <b>Total reserves</b>                                      |           | <b>308,145</b>   | <b>267,372</b>   |
| <b>Fund balances</b>                                       |           |                  |                  |
| Regular resources  |           | 681,711          | 825,979          |
| Other resources (regular)                                  |           | 1,470,904        | 1,431,615        |
| Other resources (emergency)                                |           | 521,180          | 403,582          |
| <b>Total fund balances</b>                                 |           | <b>2,673,795</b> | <b>2,661,176</b> |
| <b>Total reserves and fund balances</b>                    |           | <b>2,981,940</b> | <b>2,928,548</b> |
| <b>Total liabilities, reserves and fund balances</b>       |           | <b>3,878,595</b> | <b>3,800,073</b> |

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

**Statement III****Cash flow for the year ended 31 December 2010**

(Thousands of United States dollars)

|   | 2010             | 2009             |
|---|------------------|------------------|
| <b>Cash flow from operating activities</b>                                  |                  |                  |
| Net excess (shortfall) of income over expenditure                           | 29,112           | (41,887)         |
| Increase in contributions receivable  | (3,858)          | (52,570)         |
| (Decrease) increase in provision for uncollectible contributions receivable | (1,411)          | 6,163            |
| (Increase) decrease in other accounts receivable                            | (4,097)          | 1,869            |
| (Increase) decrease in inventories  | (13,527)         | 2,502            |
| (Decrease) increase in contributions received in advance                    | (1,643)          | 12,194           |
| Decrease in unliquidated obligations  | (15,604)         | (6,907)          |
| Increase (decrease) in accounts payable                                     | 8,904            | (22,885)         |
| Increase in medical insurance plan  | 5,191            | 3,450            |
| Less: Interest income   | (34,563)         | (60,761)         |
| <b>Net cash from operating activities</b>                                   | <b>(31,496)</b>  | <b>(158,832)</b> |
| <b>Cash flow from investing activities</b>                                  |                  |                  |
| Decrease in investments   | 125,389          | 177,651          |
| Increase in land and buildings  | (264)            | (670)            |
| Plus: Interest income   | 34,563           | 60,762           |
| <b>Net cash from investing activities</b>                                   | <b>159,688</b>   | <b>237,743</b>   |
| <b>Cash flow from financing activities</b>                                  |                  |                  |
| Savings on or cancellations of prior-period obligations                     | 13,507           | 4,483            |
| Increase in trust funds balances  | 28,282           | 181,336          |
| Transfer to reserve for after-service health insurance                      | 30,000           | 30,000           |
| Transfer from regular resources   | (30,000)         | (30,000)         |
| Increase in reserve for capital assets                                      | 49               | 75               |
| Increase in separation fund   | 10,724           | 9,258            |
| <b>Net cash from financing activities</b>                                   | <b>52,562</b>    | <b>195,152</b>   |
| <b>Net increase in cash and term deposits</b>                               | <b>180,754</b>   | <b>274,063</b>   |
| <b>Cash and term deposits, 1 January</b>                                    | <b>2,138,491</b> | <b>1,864,428</b> |
| <b>Cash and term deposits, 31 December</b>                                  | <b>2,319,245</b> | <b>2,138,491</b> |

Statement IV  
Statement of appropriations for the biennium 2010-2011 as at 31 December 2010  
(Thousands of United States dollars)

|  | Appropriations   |              |                           |                  | Expenditure          |                                     |               | Appropriations |                |
|--|------------------|--------------|---------------------------|------------------|----------------------|-------------------------------------|---------------|----------------|----------------|
|  | Original         | Supplement   | Transfers/<br>adjustments | Revised          | Programme<br>support | Management<br>and<br>administration | Security      | Total          | Unspent        |
| <b>Programme support</b>   |                  |              |                           |                  |                      |                                     |               |                |                |
| Country and regional offices   | 488,265          |              | 1,100                     | 489,365          | 219,491              |                                     |               | 219,491        | 269,874        |
| Headquarters   | 167,710          |              | (265)                     | 167,445          | 81,457               |                                     |               | 81,457         | 85,988         |
| <b>Subtotal</b>  | <b>655,975</b>   |              | <b>835</b>                | <b>656,810</b>   | <b>300,948</b>       |                                     |               | <b>300,948</b> | <b>355,862</b> |
| <b>Management and administration</b>   | <b>319,025</b>   |              | <b>(335)</b>              | <b>318,190</b>   |                      | <b>139,324</b>                      |               | <b>139,324</b> | <b>178,866</b> |
| <b>Subtotal</b>  | <b>975,000</b>   |              |                           | <b>975,000</b>   | <b>300,948</b>       | <b>139,324</b>                      |               | <b>440,272</b> | <b>534,728</b> |
| <b>Security</b>  | <b>31,200</b>    | <b>4,280</b> | <b>9,593</b>              | <b>45,073</b>    |                      |                                     | <b>23,380</b> | <b>23,380</b>  | <b>21,693</b>  |
| <b>Total</b>   | <b>1,006,200</b> | <b>4,280</b> | <b>9,593</b>              | <b>1,020,073</b> | <b>300,948</b>       | <b>139,324</b>                      | <b>23,380</b> | <b>463,652</b> | <b>556,421</b> |
| <b>Expenditure</b>   |                  |              |                           |                  | <b>300,948</b>       | <b>139,324</b>                      | <b>23,380</b> | <b>463,652</b> |                |
| Less: Recovery from packing and assembly activities  |                  |              |                           |                  | 10,015               |                                     |               | 10,015         |                |
| Recovery from other resources (regular)  |                  |              |                           |                  | 70,587               | 31,713                              |               | 102,300        |                |
| Recovery from other resources (emergency)  |                  |              |                           |                  | 38,097               | 17,116                              |               | 55,213         |                |
| Agency commissions from administration of non-procurement trust funds and Junior Professional Officers |                  |              |                           |                  |                      | 1,521                               |               | 1,521          |                |
| Government contribution towards local costs  |                  |              |                           |                  | 285                  |                                     |               | 285            |                |
| Transfer from income in respect of income tax reimbursement  |                  |              |                           |                  | 7,708                | 10,948                              |               | 18,656         |                |
| <b>Subtotal</b>  |                  |              |                           |                  | <b>126,692</b>       | <b>61,298</b>                       |               | <b>187,990</b> |                |
| <b>Net expenditure</b>   |                  |              |                           |                  | <b>174,256</b>       | <b>78,026</b>                       | <b>23,380</b> | <b>275,662</b> |                |



**Statement V**  
**Income/receipts, expenditure/disbursements and changes in fund balances for the year ended 31 December 2010**  
 (Thousands of United States dollars)

|  | 2010              |                           |                             |                | 2009             |                  |
|--|-------------------|---------------------------|-----------------------------|----------------|------------------|------------------|
|  | Regular resources | Other resources (regular) | Other resources (emergency) | Trust funds    | Total            | Total            |
| Opening balances                                       | 825,979           | 1,431,615                 | 403,582                     | 438,242        | 3,099,418        | 2,973,570        |
| Income/receipts  | 946,025           | 1,694,045                 | 1,022,880                   | 961,896        | 4,624,846        | 4,481,008        |
| Funds available  | 1,772,004         | 3,125,660                 | 1,426,462                   | 1,400,138      | 7,724,264        | 7,454,578        |
| Expenditure/disbursements                              | 1,072,035         | 1,654,039                 | 904,499                     | 932,805        | 4,563,378        | 4,314,681        |
| Write-offs/prior-period adjustments                    | 1,780             | 659                       | 2,237                       |                | 4,676            | 8,799            |
| Provision for uncollectible contributions receivable   | (15)              | 58                        | (1,454)                     |                | (1,411)          | 6,163            |
| Savings on or cancellation of prior-period obligations | 13,507            |                           |                             |                | 13,507           | 4,483            |
| Transfer to reserve for after-service health insurance | 30,000            |                           |                             |                | 30,000           | 30,000           |
| <b>Closing balances</b>                                | <b>681,711</b>    | <b>1,470,904</b>          | <b>521,180</b>              | <b>467,333</b> | <b>3,141,128</b> | <b>3,099,418</b> |

## Statement VI

Status of funding for approved programmes and appropriations as at 31 December 2010  
(Thousands of United States dollars)

|  | Regular resources | Other resources           |                             | Total            |
|--|-------------------|---------------------------|-----------------------------|------------------|
|  |                   | Other resources (regular) | Other resources (emergency) |                  |
| Unspent balances of programmes as at 1 January 2010          | 2,550,328         | 1,600,583                 | 425,820                     | 4,576,731        |
| Approved at Executive Board sessions                         |                   |                           |                             |                  |
| New programmes/appropriations                                | 928,246           |                           |                             | 928,246          |
| Additional programmes  | 63,616            | 1,731,638                 | 1,042,630                   | 2,837,884        |
| Write-off of uncollectible contributions                     |                   | (659)                     | (2,237)                     | (2,896)          |
| Unspent balances of expired programmes                       | (109,144)         |                           |                             | (109,144)        |
| Recoveries to the budget                                     | (187,990)         |                           |                             | (187,990)        |
| <b>Subtotal</b>  | <b>3,245,056</b>  | <b>3,331,562</b>          | <b>1,466,213</b>            | <b>8,042,831</b> |
| Expenditure  | 1,072,035         | 1,654,039                 | 904,499                     | 3,630,573        |
| <b>Unspent balances of programmes as at 31 December 2010</b> | <b>2,173,021</b>  | <b>1,677,523</b>          | <b>561,714</b>              | <b>4,412,258</b> |
| Provision for uncollectible contributions receivable         |                   | (5,625)                   | (4,127)                     | (9,752)          |
| Fund balances as at 31 December 2010                         | (681,711)         | (1,470,904)               | (521,180)                   | (2,673,795)      |
| <b>To be financed from future income</b>                     | <b>1,491,310</b>  | <b>200,994</b>            | <b>36,407</b>               | <b>1,728,711</b> |

## Statement VII

Statement of approved programmes and appropriations, expenditure and unspent balances for regular resources, other resources (regular) and other resources (emergency) for the year ended 31 December 2010

(Thousands of United States dollars)

|                                  | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|----------------------------------|--|--|--|----------------------|--|
| <b>AFRICA</b>                    |  |  |  |                      |  |
| Angola                           | 54,116   | 25,777   | 79,893                                 | 41,170               | 38,723   |
| Benin                            | 28,728   | 11,658   | 40,386                                 | 14,285               | 26,101   |
| Botswana                         | 5,124  | 2,005  | 7,129                                  | 2,873                | 4,256  |
| Burkina Faso                     | 27,646   | 95,601   | 123,247                                | 38,128               | 85,119   |
| Burundi                          | 55,976   | 7,475  | 63,451                                 | 18,288               | 45,163   |
| Cameroon                         | 11,181   | 19,423   | 30,604                                 | 12,635               | 17,969   |
| Cape Verde                       | 1,531  | 1,445  | 2,976                                  | 871                  | 2,105  |
| Central African Republic         | 10,707   | 21,998   | 32,705                                 | 18,787               | 13,918   |
| Chad                             | 21,884   | 48,540   | 70,424                                 | 48,175               | 22,249   |
| Comoros                          | 3,213  | 3,181  | 6,394                                  | 2,982                | 3,412  |
| Congo                            | 14,222   | 10,826   | 25,048                                 | 9,292                | 15,756   |
| Côte d' Ivoire                   | 36,473   | 17,497   | 53,970                                 | 23,065               | 30,905   |
| Democratic Republic of the Congo | 126,428  | 205,298  | 331,726                                | 161,315              | 170,411  |
| Equatorial Guinea                | 3,576  | 1,289  | 4,865                                  | 1,107                | 3,758  |
| Eritrea                          | 12,908   | 17,103   | 30,011                                 | 21,276               | 8,735  |
| Ethiopia                         | 105,299  | 113,786  | 219,085                                | 134,638              | 84,447   |
| Gabon                            | 3,859  | 1,167  | 5,026                                  | 1,986                | 3,040  |
| Gambia                           | 4,723  | 2,450  | 7,173                                  | 3,989                | 3,184  |
| Ghana                            | 26,628   | 34,467   | 61,095                                 | 37,694               | 23,401   |
| Guinea                           | 16,985   | 40,806   | 57,791                                 | 16,082               | 41,709   |
| Guinea-Bissau                    | 10,156   | 18,368   | 28,524                                 | 10,155               | 18,369   |
| Kenya                            | 67,267   | 47,152   | 114,419                                | 65,748               | 48,671   |
| Lesotho                          | 19,798   | 2,480  | 22,278                                 | 10,198               | 12,080   |
| Liberia                          | 28,695   | 25,157   | 53,852                                 | 23,992               | 29,860   |
| Madagascar                       | 41,243   | 51,820   | 93,063                                 | 46,987               | 46,076   |
| Malawi                           | 36,486   | 43,796   | 80,282                                 | 42,297               | 37,985   |
| Mali                             | 59,809   | 13,232   | 73,041                                 | 31,794               | 41,247   |
| Mauritania                       | 10,162   | 10,846   | 21,008                                 | 8,845                | 12,163   |
| Mauritius                        | 25   | (25)   |  |                      |  |
| Mozambique                       | 25,174   | 55,975   | 81,149                                 | 42,482               | 38,667   |
| Namibia                          | 6,529  | 4,471  | 11,000                                 | 4,964                | 6,036  |
| Niger                            | 82,983   | 47,106   | 130,089                                | 61,369               | 68,720   |
| Nigeria                          | 160,741  | 58,089   | 218,830                                | 111,513              | 107,317  |
| Rwanda                           | 37,126   | 11,260   | 48,386                                 | 30,336               | 18,050   |
| Sao Tome and Principe            | 1,621  | 320  | 1,941                                  | 920                  | 1,021  |
| Senegal                          | 14,847   | 14,451   | 29,298                                 | 15,347               | 13,951   |
| Sierra Leone                     | 39,508   | 62,951   | 102,459                                | 47,658               | 54,801   |
| Somalia                          | 41,373   | 135,211  | 176,584                                | 81,335               | 95,249   |
| South Africa                     | 16,562   | 11,407   | 27,969                                 | 15,139               | 12,830   |
| Swaziland                        | 4,919  | 8,207  | 13,126                                 | 6,427                | 6,699  |

|                                       | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|---------------------------------------|--|--|--|----------------------|--|
| Togo                                  | 16,071   | 4,198  | 20,269                                 | 9,680                | 10,589   |
| Uganda                                | 129,886  | 16,351   | 146,237                                | 45,039               | 101,198  |
| United Republic of Tanzania           | 39,577   | 21,181   | 60,758                                 | 32,158               | 28,600   |
| Zambia                                | 22,774   | 58,092   | 80,866                                 | 26,089               | 54,777   |
| Zimbabwe                              | 87,561   | 104,286  | 191,847                                | 139,121              | 52,726   |
| Regional                              | 13,874   | 7,940  | 21,814                                 | 10,370               | 11,444   |
| <b>Area total</b>                     | <b>1,585,974</b>   | <b>1,516,114</b>                                       | <b>3,102,088</b>                       | <b>1,528,601</b>     | <b>1,573,487</b>   |
| <b>AMERICAS &amp; CARIBBEAN</b>       |  |  |  |                      |  |
| Argentina                             | 9,779  | 9,860  | 19,639                                 | 8,881                | 10,758   |
| Barbados                              | 212  |  | 212                                    |                      | 212  |
| Belize                                | 2,586  | 608  | 3,194                                  | 1,320                | 1,874  |
| Bolivia (Plurinational State of)      | 11,371   | 10,546   | 21,917                                 | 10,786               | 11,131   |
| Brazil                                | 9,673  | 20,737   | 30,410                                 | 17,991               | 12,419   |
| Chile                                 | 1,209  | 6,109  | 7,318                                  | 5,060                | 2,258  |
| Colombia                              | 12,196   | 12,480   | 24,676                                 | 12,552               | 12,124   |
| Costa Rica                            | 2,854  | 1,393  | 4,247                                  | 1,816                | 2,431  |
| Cuba                                  | 6,155  | 3,515  | 9,670                                  | 4,479                | 5,191  |
| Dominican Republic                    | 3,053  | 9,261  | 12,314                                 | 8,225                | 4,089  |
| Ecuador                               | 7,720  | 3,049  | 10,769                                 | 3,637                | 7,132  |
| El Salvador                           | 3,094  | 2,657  | 5,751                                  | 3,334                | 2,417  |
| Guatemala                             | 14,445   | 7,549  | 21,994                                 | 9,471                | 12,523   |
| Guyana                                | 3,004  | 1,381  | 4,385                                  | 2,949                | 1,436  |
| Haiti                                 | 19,322   | 317,208  | 336,530                                | 166,491              | 170,039  |
| Honduras                              | 6,990  | 1,562  | 8,552                                  | 5,558                | 2,994  |
| Jamaica                               | 4,238  | 1,339  | 5,577                                  | 2,237                | 3,340  |
| Mexico                                | 6,757  | 3,901  | 10,658                                 | 5,287                | 5,371  |
| Nicaragua                             | 10,614   | 6,007  | 16,621                                 | 8,973                | 7,648  |
| Panama                                | 1,457  | 1,783  | 3,240                                  | 1,657                | 1,583  |
| Paraguay                              | 2,440  | 1,198  | 3,638                                  | 1,707                | 1,931  |
| Peru                                  | 3,278  | 21,608   | 24,886                                 | 5,689                | 19,197   |
| Uruguay                               | 822  | 6,176  | 6,998                                  | 1,595                | 5,403  |
| Venezuela (Bolivarian Republic of)    | 4,352  | 2,006  | 6,358                                  | 2,453                | 3,905  |
| Regional                              | 11,869   | 3,066  | 14,935                                 | 7,437                | 7,498  |
| <b>Area total</b>                     | <b>159,490</b>   | <b>454,999</b>   | <b>614,489</b>                         | <b>299,585</b>       | <b>314,904</b>   |
| <b>EAST ASIA &amp; PACIFIC</b>        |  |  |  |                      |  |
| Cambodia                              | 25,729   | 39,830   | 65,559                                 | 22,784               | 42,775   |
| China                                 | 38,377   | 71,507   | 109,884                                | 36,524               | 73,360   |
| Democratic People's Republic of Korea | 10,142   | 33,797   | 43,939                                 | 22,743               | 21,196   |
| Indonesia                             | 56,547   | 52,670   | 109,217                                | 53,844               | 55,373   |
| Lao People's Democratic Republic      | 13,305   | 9,541  | 22,846                                 | 12,919               | 9,927  |
| Malaysia                              | 2,408  | 7,114  | 9,522                                  | 2,946                | 6,576  |

|                                       | Approved programmes/<br>appropriations/<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations/<br>unspent balances as at<br>31 December 2010 |
|---------------------------------------|---|--|--|----------------------|---|
| Mongolia                              | 3,940   | 6,531  | 10,471                                 | 5,084                | 5,387   |
| Myanmar                               | 34,803  | 98,733   | 133,536                                | 42,529               | 91,007  |
| Pacific island countries              | 27,471  | 4,118  | 31,589                                 | 13,941               | 17,648  |
| Papua New Guinea                      | 11,405  | 5,546  | 16,951                                 | 6,873                | 10,078  |
| Philippines                           | 18,203  | 22,327   | 40,530                                 | 21,988               | 18,542  |
| Thailand                              | 7,236   | 9,942  | 17,178                                 | 8,623                | 8,555   |
| Timor-Leste                           | 13,183  | 9,656  | 22,839                                 | 9,994                | 12,845  |
| Viet Nam                              | 19,543  | 11,069   | 30,612                                 | 19,620               | 10,992  |
| Regional                              | 1,932   | 27,356   | 29,288                                 | 2,133                | 27,155  |
| <b>Area total</b>                     | <b>284,224</b>  | <b>409,737</b>   | <b>693,961</b>                         | <b>282,545</b>       | <b>411,416</b>  |
| <b>SOUTH ASIA</b>                     |   |  |  |                      |   |
| Afghanistan                           | 218,298   | 72,394   | 290,692                                | 115,988              | 174,704   |
| Bangladesh                            | 100,649   | 54,416   | 155,065                                | 70,306               | 84,759  |
| Bhutan                                | 5,620   | 4,721  | 10,341                                 | 4,627                | 5,714   |
| India                                 | 185,949   | 56,591   | 242,540                                | 137,440              | 105,100   |
| Maldives                              | 1,909   | 4,322  | 6,231                                  | 2,011                | 4,220   |
| Nepal                                 | 19,059  | 34,904   | 53,963                                 | 25,623               | 28,340  |
| Pakistan                              | 107,104   | 291,734  | 398,838                                | 192,012              | 206,826   |
| Sri Lanka                             | 45,966  | 19,393   | 65,359                                 | 37,044               | 28,315  |
| Regional                              | 7   |  | 7                                      | 176                  | (169)   |
| <b>Area total</b>                     | <b>684,561</b>  | <b>538,475</b>   | <b>1,223,036</b>                       | <b>585,227</b>       | <b>637,809</b>  |
| <b>MIDDLE EAST &amp; NORTH AFRICA</b> |   |  |  |                      |   |
| Algeria                               | 4,214   | 517  | 4,731                                  | 1,248                | 3,483   |
| Djibouti                              | 5,940   | 4,995  | 10,935                                 | 6,946                | 3,989   |
| Egypt                                 | 9,755   | 4,597  | 14,352                                 | 7,002                | 7,350   |
| Iran (Islamic Republic of)            | 4,398   | 3,828  | 8,226                                  | 2,895                | 5,331   |
| Iraq                                  | 55,592  | 60,879   | 116,471                                | 48,310               | 68,161  |
| Jordan                                | 11,993  | 3,797  | 15,790                                 | 7,638                | 8,152   |
| Lebanon                               | 7,810   | 1,000  | 8,810                                  | 2,902                | 5,908   |
| Morocco                               | 5,581   | 3,944  | 9,525                                  | 4,134                | 5,391   |
| Oman                                  | 976   | 1,302  | 2,278                                  | 995                  | 1,283   |
| Palestinian children and women        | 13,639  | 32,248   | 45,887                                 | 26,235               | 19,652  |
| Sudan                                 | 89,473  | 183,116  | 272,589                                | 170,609              | 101,980   |
| Syrian Arab Republic                  | 15,982  | 7,057  | 23,039                                 | 11,384               | 11,655  |
| Tunisia                               | 1,849   | 923  | 2,772                                  | 1,147                | 1,625   |
| Yemen                                 | 17,792  | 27,161   | 44,953                                 | 20,503               | 24,450  |
| Regional                              | 7,804   | (1,216)  | 6,588                                  | 2,196                | 4,392   |
| <b>Area total</b>                     | <b>252,798</b>  | <b>334,148</b>   | <b>586,946</b>                         | <b>314,144</b>       | <b>272,802</b>  |

|  | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|--|--|--|--|----------------------|--|
| <b>CENTRAL &amp; EASTERN EUROPE and<br/>COMMONWEALTH OF INDEPENDENT STATES</b> |  |  |  |                      |  |
| Albania  | 4,416  | 4,643  | 9,059                                  | 5,848                | 3,211  |
| Armenia  | 5,161  | 615  | 5,776                                  | 1,026                | 4,750  |
| Azerbaijan   | 1,401  | 6,865  | 8,266                                  | 1,848                | 6,418  |
| Belarus  | 1,843  | 3,831  | 5,674                                  | 1,563                | 4,111  |
| Bosnia and Herzegovina   | 11,495   | 3,595  | 15,090                                 | 5,893                | 9,197  |
| Bulgaria   | 3,234  | 2,063  | 5,297                                  | 2,221                | 3,076  |
| Croatia  | 1,786  | 1,589  | 3,375                                  | 1,211                | 2,164  |
| Georgia  | 8,327  | 14,214   | 22,541                                 | 7,110                | 15,431   |
| Kazakhstan   | 7,770  | 1,674  | 9,444                                  | 2,040                | 7,404  |
| Kosovo (Serbia)  | 2,461  | 7,174  | 9,635                                  | 4,168                | 5,467  |
| Kyrgyzstan   | 2,081  | 14,682   | 16,763                                 | 8,081                | 8,682  |
| Montenegro   | 1,852  | 2,294  | 4,146                                  | 1,546                | 2,600  |
| Republic of Moldova  | 4,806  | 2,548  | 7,354                                  | 2,886                | 4,468  |
| Romania  | 3,709  | 2,802  | 6,511                                  | 2,160                | 4,351  |
| Russian Federation   | 4,617  | 8,837  | 13,454                                 | 8,370                | 5,084  |
| Serbia   | 6,234  | 5,618  | 11,852                                 | 3,755                | 8,097  |
| Tajikistan   | 16,300   | 3,217  | 19,517                                 | 6,114                | 13,403   |
| The former Yugoslav Republic of Macedonia                                      | 7,234  | 2,682  | 9,916                                  | 2,707                | 7,209  |
| Turkey   | 7,272  | 18,035   | 25,307                                 | 7,681                | 17,626   |
| Turkmenistan   | 5,402  | 656  | 6,058                                  | 1,305                | 4,753  |
| Ukraine  | 5,408  | 2,054  | 7,462                                  | 4,027                | 3,435  |
| Uzbekistan   | 22,490   | 3,241  | 25,731                                 | 7,457                | 18,274   |
| Regional   | 6,434  | 2,274  | 8,708                                  | 3,319                | 5,389  |
| <b>Area total</b>  | <b>141,733</b>   | <b>115,203</b>   | <b>256,936</b>                         | <b>92,336</b>        | <b>164,600</b>   |
| <b>Global assistance</b>   |  |  |  |                      |  |
| Avian influenza  | 505  | 4,555  | 5,060                                  | 535                  | 4,525  |
| Emergency Programme Fund   | 133,813  | (58,813)   | 75,000                                 | 27,750               | 47,250   |
| Immunization   | 1,202  | (37)   | 1,165                                  | 40                   | 1,125  |
| Inter-country programmes   | 306,596  | 333,546  | 640,142                                | 220,396              | 419,746  |
| Innocenti Research Centre  | 10,635   | 1,290  | 11,925                                 | 3,752                | 8,173  |
| <b>Total global assistance</b>   | <b>452,751</b>   | <b>280,541</b>   | <b>733,292</b>                         | <b>252,473</b>       | <b>480,819</b>   |
| <b>Total programme assistance</b>  | <b>3,561,531</b>   | <b>3,649,217</b>                                       | <b>7,210,748</b>                       | <b>3,354,911</b>     | <b>3,855,837</b>   |
| <b>Support Budget</b>  |  |  |  |                      |  |
| Programme support  | 655,975  | 835  | 656,810                                | 300,948              | 355,862  |
| Management and administration  | 319,025  | (835)  | 318,190                                | 139,324              | 178,866  |
| Security   | 40,200   | 4,873  | 45,073                                 | 23,380               | 21,693   |
| Recoveries to the budget   |  | (187,990)  | (187,990)                              | (187,990)            |  |
| <b>Total support budget</b>  | <b>1,015,200</b>   | <b>(183,117)</b>                                       | <b>832,083</b>                         | <b>275,662</b>       | <b>556,421</b>   |
| <b>Total</b>   | <b>4,576,731</b>   | <b>3,466,100</b>                                       | <b>8,042,831</b>                       | <b>3,630,573</b>     | <b>4,412,258</b>   |

## Statement VII.1

Statement of approved programmes and appropriations, expenditure and unspent balances  
for regular resources for the year ended 31 December 2010  
(Thousands of United States dollars)

|                                  | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|----------------------------------|--|--|--|----------------------|--|
| <b>AFRICA</b>                    |  |  |  |                      |  |
| Angola                           | 27,825   | (291)  | 27,534                                 | 8,293                | 19,241   |
| Benin                            | 19,398   | 3,584  | 22,982                                 | 6,386                | 16,596   |
| Botswana                         | 3,826  | (85)   | 3,741                                  | 786                  | 2,955  |
| Burkina Faso                     | 17,679   | 78,498   | 96,177                                 | 19,129               | 77,048   |
| Burundi                          | 49,965   | (104)  | 49,861                                 | 10,011               | 39,850   |
| Cameroon                         | 7,060  | 12,281   | 19,341                                 | 6,402                | 12,939   |
| Cape Verde                       | 910  | 750  | 1,660                                  | 275                  | 1,385  |
| Central African Republic         | 4,822  | 4,619  | 9,441                                  | 5,664                | 3,777  |
| Chad                             | 11,932   | 13,031   | 24,963                                 | 12,848               | 12,115   |
| Comoros                          | 2,637  | (10)   | 2,627                                  | 1,069                | 1,558  |
| Congo                            | 5,780  | 189  | 5,969                                  | 2,439                | 3,530  |
| Côte d' Ivoire                   | 23,631   | 3,297  | 26,928                                 | 9,573                | 17,355   |
| Democratic Republic of the Congo | 84,086   | 82,240   | 166,326                                | 57,670               | 108,656  |
| Equatorial Guinea                | 2,435  | (4)  | 2,431                                  | 469                  | 1,962  |
| Eritrea                          | 3,603  | 1,571  | 5,174                                  | 2,909                | 2,265  |
| Ethiopia                         | 44,632   | 38,643   | 83,275                                 | 42,737               | 40,538   |
| Gabon                            | 1,137  | 403  | 1,540                                  | 703                  | 837  |
| Gambia                           | 2,195  | 609  | 2,804                                  | 1,483                | 1,321  |
| Ghana                            | 9,870  | 8,474  | 18,344                                 | 9,664                | 8,680  |
| Guinea                           | 8,570  | 7,517  | 16,087                                 | 7,217                | 8,870  |
| Guinea-Bissau                    | 4,293  | 2,332  | 6,625                                  | 2,612                | 4,013  |
| Kenya                            | 32,832   | 86   | 32,918                                 | 13,489               | 19,429   |
| Lesotho                          | 3,389  | (51)   | 3,338                                  | 1,344                | 1,994  |
| Liberia                          | 9,801  | 5,549  | 15,350                                 | 5,182                | 10,168   |
| Madagascar                       | 13,454   | 11,742   | 25,196                                 | 12,804               | 12,392   |
| Malawi                           | 13,195   | 7,156  | 20,351                                 | 9,847                | 10,504   |
| Mali                             | 36,124   | 2,323  | 38,447                                 | 13,216               | 25,231   |
| Mauritania                       | 2,412  | 2,499  | 4,911                                  | 2,449                | 2,462  |
| Mauritius                        | 25   | (25)   |  |                      |  |
| Mozambique                       | 328  | 32,016   | 32,344                                 | 15,830               | 16,514   |
| Namibia                          | 1,051  | 1,499  | 2,550                                  | 803                  | 1,747  |
| Niger                            | 67,901   | 2,417  | 70,318                                 | 20,323               | 49,995   |
| Nigeria                          | 115,681  | (8,117)  | 107,564                                | 54,321               | 53,243   |

|                                  | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|----------------------------------|--|--|--|----------------------|--|
| Rwanda                           | 24,694   | (322)  | 24,372                                 | 11,548               | 12,824   |
| Sao Tome and Principe            | 1,328  | 270  | 1,598                                  | 696                  | 902  |
| Senegal                          | 6,837  | 6,555  | 13,392                                 | 6,108                | 7,284  |
| Sierra Leone                     | 9,766  | 18,038   | 27,804                                 | 10,190               | 17,614   |
| Somalia                          | 2,102  | 51,630   | 53,732                                 | 10,328               | 43,404   |
| South Africa                     | 1,442  | 975  | 2,417                                  | 1,165                | 1,252  |
| Swaziland                        | 921  | 4,016  | 4,937                                  | 1,053                | 3,884  |
| Togo                             | 9,399  | 729  | 10,128                                 | 3,534                | 6,594  |
| Uganda                           | 107,365  | (316)  | 107,049                                | 20,176               | 86,873   |
| United Republic of Tanzania      | 23,749   | 9,954  | 33,703                                 | 20,983               | 12,720   |
| Zambia                           | 9,401  | 42,603   | 52,004                                 | 8,993                | 43,011   |
| Zimbabwe                         | 8,026  | 3,643  | 11,669                                 | 5,724                | 5,945  |
| <b>Area total</b>                | <b>837,509</b>   | <b>452,413</b>   | <b>1,289,922</b>                       | <b>458,445</b>       | <b>831,477</b>   |
| <b>AMERICAS &amp; CARIBBEAN</b>  |  |  |  |                      |  |
| Argentina                        | 3,388  | (15)   | 3,373                                  | 774                  | 2,599  |
| Belize                           | 1,634  | 453  | 2,087                                  | 908                  | 1,179  |
| Bolivia (Plurinational State of) | 4,032  | 131  | 4,163                                  | 1,393                | 2,770  |
| Brazil                           | 2,041  | 174  | 2,215                                  | 958                  | 1,257  |
| Chile                            | 250  | 1,528  | 1,778                                  | 824                  | 954  |
| Colombia                         | 2,908  | 260  | 3,168                                  | 849                  | 2,319  |
| Costa Rica                       | 1,716  | 137  | 1,853                                  | 790                  | 1,063  |
| Cuba                             | 1,855  | 106  | 1,961                                  | 851                  | 1,110  |
| Dominican Republic               | 1,551  | 249  | 1,800                                  | 850                  | 950  |
| Ecuador                          | 3,858  | 175  | 4,033                                  | 731                  | 3,302  |
| El Salvador                      | 1,427  | 206  | 1,633                                  | 770                  | 863  |
| Guatemala                        | 4,497  | 124  | 4,621                                  | 887                  | 3,734  |
| Guyana                           | 998  | 609  | 1,607                                  | 788                  | 819  |
| Haiti                            | 5,758  | 682  | 6,440                                  | 2,324                | 4,116  |
| Honduras                         | 2,232  | 92   | 2,324                                  | 939                  | 1,385  |
| Jamaica                          | 1,400  | 634  | 2,034                                  | 808                  | 1,226  |
| Mexico                           | 1,978  | 150  | 2,128                                  | 903                  | 1,225  |
| Nicaragua                        | 2,868  | (51)   | 2,817                                  | 815                  | 2,002  |
| Panama                           | 906  | 855  | 1,761                                  | 866                  | 895  |
| Paraguay                         | 1,717  | 100  | 1,817                                  | 794                  | 1,023  |
| Peru                             | 1,478  | 578  | 2,056                                  | 1,151                | 905  |
| Uruguay                          | 263  | 4,572  | 4,835                                  | 800                  | 4,035  |



|                                       | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|---------------------------------------|--|--|--|----------------------|--|
| Venezuela (Bolivarian Republic of)    | 2,022  | 488  | 2,510                                  | 1,184                | 1,326  |
| Regional                              | 7,116  | 214  | 7,330                                  | 4,061                | 3,269  |
| <b>Area total</b>                     | <b>57,893</b>  | <b>12,451</b>  | <b>70,344</b>                          | <b>26,018</b>        | <b>44,326</b>  |
| <b>EAST ASIA &amp; PACIFIC</b>        |  |  |  |                      |  |
| Cambodia                              | 7,951  | 32,692   | 40,643                                 | 7,688                | 32,955   |
| China                                 | 15,586   | 50,763   | 66,349                                 | 10,998               | 55,351   |
| Democratic People's Republic of Korea | 559  | 11,763   | 12,322                                 | 2,670                | 9,652  |
| Indonesia                             | 7,382  | 27,803   | 35,185                                 | 6,914                | 28,271   |
| Lao People's Democratic Republic      | 3,199  | 1,410  | 4,609                                  | 1,980                | 2,629  |
| Malaysia                              | 829  | 3,731  | 4,560                                  | 579                  | 3,981  |
| Mongolia                              | 2,042  | 750  | 2,792                                  | 1,181                | 1,611  |
| Myanmar                               | 18,562   | 83,598   | 102,160                                | 18,363               | 83,797   |
| Pacific island countries              | 17,234   | 271  | 17,505                                 | 6,080                | 11,425   |
| Papua New Guinea                      | 4,553  | 169  | 4,722                                  | 1,559                | 3,163  |
| Philippines                           | 812  | 6,218  | 7,030                                  | 3,354                | 3,676  |
| Thailand                              | 2,802  | (69)   | 2,733                                  | 1,111                | 1,622  |
| Timor-Leste                           | 3,603  | 85   | 3,688                                  | 1,239                | 2,449  |
| Viet Nam                              | 4,840  | 3,200  | 8,040                                  | 3,670                | 4,370  |
| <b>Area total</b>                     | <b>89,954</b>  | <b>222,384</b>   | <b>312,338</b>                         | <b>67,386</b>        | <b>244,952</b>   |
| <b>SOUTH ASIA</b>                     |  |  |  |                      |  |
| Afghanistan                           | 158,744  | 294  | 159,038                                | 39,339               | 119,699  |
| Bangladesh                            | 25,116   | 19,981   | 45,097                                 | 24,044               | 21,053   |
| Bhutan                                | 2,582  | 325  | 2,907                                  | 1,014                | 1,893  |
| India                                 | 84,895   | (4,272)  | 80,623                                 | 42,164               | 38,459   |
| Maldives                              | 1,118  | 3,652  | 4,770                                  | 1,099                | 3,671  |
| Nepal                                 | 8,259  | 14,081   | 22,340                                 | 8,017                | 14,323   |
| Pakistan                              | 20,078   | 36,384   | 56,462                                 | 17,195               | 39,267   |
| Sri Lanka                             | 2,519  | 403  | 2,922                                  | 737                  | 2,185  |
| <b>Area total</b>                     | <b>303,311</b>   | <b>70,848</b>  | <b>374,159</b>                         | <b>133,609</b>       | <b>240,550</b>   |
| <b>MIDDLE EAST &amp; NORTH AFRICA</b> |  |  |  |                      |  |
| Algeria                               | 2,625  | 159  | 2,784                                  | 925                  | 1,859  |
| Djibouti                              | 2,495  | 148  | 2,643                                  | 914                  | 1,729  |

|  | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|--|--|--|--|----------------------|--|
| Egypt  | 5,609  | 1,650  | 7,259                                  | 3,837                | 3,422  |
| Iran (Islamic Republic of)   | 385  | 3,049  | 3,434                                  | 1,394                | 2,040  |
| Iraq   | 3,087  | 8,040  | 11,127                                 | 2,952                | 8,175  |
| Jordan   | 2,086  | 68   | 2,154                                  | 792                  | 1,362  |
| Lebanon  | 3,781  | 67   | 3,848                                  | 750                  | 3,098  |
| Morocco  | 2,739  | 134  | 2,873                                  | 1,070                | 1,803  |
| Oman   | 1  | 100  | 101                                    |                      | 101  |
| Palestinian children and women   | 36   | 16,287   | 16,323                                 | 4,269                | 12,054   |
| Sudan  | 22,522   | 12,175   | 34,697                                 | 14,030               | 20,667   |
| Syrian Arab Republic   | 2,431  | (28)   | 2,403                                  | 818                  | 1,585  |
| Tunisia  | 1,364  | 445  | 1,809                                  | 764                  | 1,045  |
| Yemen  | 7,528  | 7,304  | 14,832                                 | 7,156                | 7,676  |
| Regional   | 44   | 130  | 174                                    | 11                   | 163  |
| <b>Area total</b>  | <b>56,733</b>  | <b>49,728</b>  | <b>106,461</b>                         | <b>39,682</b>        | <b>66,779</b>  |
| <b>CENTRAL &amp; EASTERN EUROPE and<br/>COMMONWEALTH OF INDEPENDENT STATES</b> |  |  |  |                      |  |
| Albania  | 751  | 749  | 1,500                                  | 747                  | 753  |
| Armenia  | 4,662  | 100  | 4,762                                  | 791                  | 3,971  |
| Azerbaijan   | 366  | 5,451  | 5,817                                  | 1,232                | 4,585  |
| Belarus  | 927  | 3,602  | 4,529                                  | 856                  | 3,673  |
| Bosnia and Herzegovina   | 3,943  | 331  | 4,274                                  | 800                  | 3,474  |
| Bulgaria   | 2,274  | 150  | 2,424                                  | 737                  | 1,687  |
| Croatia  | 188  | 406  | 594                                    | 393                  | 201  |
| Georgia  | 881  | 3,758  | 4,639                                  | 850                  | 3,789  |
| Kazakhstan   | 5,605  | 462  | 6,067                                  | 1,249                | 4,818  |
| Kosovo (Serbia)  | 894  | 1,598  | 2,492                                  | 1,620                | 872  |
| Kyrgyzstan   | 1,154  | 1,119  | 2,273                                  | 1,104                | 1,169  |
| Montenegro   | 1,502  | 160  | 1,662                                  | 738                  | 924  |
| Republic of Moldova  | 1,449  | 418  | 1,867                                  | 708                  | 1,159  |
| Romania  | 2,425  | 200  | 2,625                                  | 562                  | 2,063  |
| Russian Federation   | 1,370  | 535  | 1,905                                  | 805                  | 1,100  |
| Serbia   | 872  | 3,142  | 4,014                                  | 915                  | 3,099  |
| Tajikistan   | 12,587   | 196  | 12,783                                 | 2,322                | 10,461   |
| The former Yugoslav Republic of Macedonia                                      | 4,506  | 500  | 5,006                                  | 736                  | 4,270  |
| Turkey   | 1,275  | 4,458  | 5,733                                  | 971                  | 4,762  |
| Turkmenistan   | 5,268  | 300  | 5,568                                  | 861                  | 4,707  |
| Ukraine  | 1,371  | 838  | 2,209                                  | 1,109                | 1,100  |
| Uzbekistan   | 20,136   | 485  | 20,621                                 | 3,461                | 17,160   |

| Area and country assistance       | Approved programmes/<br>appropriations<br>unspent balances as at<br>1 January 2010 | New programmes/<br>appropriations and<br>cancellations | Total<br>programmes/<br>appropriations | Total<br>expenditure | Approved programmes/<br>appropriations<br>unspent balances as at<br>31 December 2010 |
|-----------------------------------|--|--|--|----------------------|--|
| Regional                          | 1,386  | 1,376  | 2,762                                  | 696                  | 2,066  |
| <b>Area total</b>                 | <b>75,792</b>  | <b>30,334</b>  | <b>106,126</b>                         | <b>24,263</b>        | <b>81,863</b>  |
| Global assistance                 |  |  |  |                      |  |
| Emergency Programme Fund          | 82,839   | (7,839)  | 75,000                                 | 27,750               | 47,250   |
| Immunization                      | 737  |  | 737                                    |                      | 737  |
| Inter-country programmes          | 30,360   | 47,526   | 77,886                                 | 19,220               | 58,666   |
| <b>Total global assistance</b>    | <b>113,936</b>   | <b>39,687</b>  | <b>153,623</b>                         | <b>46,970</b>        | <b>106,653</b>   |
| <b>Total programme assistance</b> | <b>1,635,128</b>   | <b>877,845</b>   | <b>2,412,973</b>                       | <b>796,373</b>       | <b>1,616,600</b>   |
| Support Budget                    |  |  |  |                      |  |
| Programme support                 | 655,975  | 835  | 656,810                                | 300,948              | 355,862  |
| Management and administration     | 319,025  | (835)  | 318,190                                | 139,324              | 178,866  |
| Security                          | 40,200   | 4,873  | 45,073                                 | 23,380               | 21,693   |
| Recoveries to the budget          |  | (187,990)  | (187,990)                              | (187,990)            |  |
| <b>Total support budget</b>       | <b>1,015,200</b>   | <b>(183,117)</b>                                       | <b>832,083</b>                         | <b>275,662</b>       | <b>556,421</b>   |
| <b>Total</b>                      | <b>2,550,328</b>   | <b>694,728</b>   | <b>3,245,056</b>                       | <b>1,072,035</b>     | <b>2,173,021</b>   |

## Statement VII.2

Statement of approved programmes, expenditure and unspent balances for other resources (regular)  
for the year ended 31 December 2010  
(Thousands of United States dollars)

|                                  | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|----------------------------------|---|-------------------------------------|------------------|-------------------|---|
| <b>AFRICA</b>                    |   |                                     |                  |                   |   |
| Angola                           | 25,943  | 26,110                              | 52,053           | 32,651            | 19,402  |
| Benin                            | 9,287   | 6,903                               | 16,190           | 6,974             | 9,216   |
| Botswana                         | 1,298   | 2,090                               | 3,388            | 2,087             | 1,301   |
| Burkina Faso                     | 7,082   | 15,980                              | 23,062           | 15,308            | 7,754   |
| Burundi                          | 5,262   | 5,759                               | 11,021           | 5,551             | 5,470   |
| Cameroon                         | 4,112   | 6,775                               | 10,887           | 5,863             | 5,024   |
| Cape Verde                       | 494   | 695                                 | 1,189            | 469               | 720   |
| Central African Republic         | 3,764   | 10,754                              | 14,518           | 6,925             | 7,593   |
| Chad                             | 4,928   | 15,639                              | 20,567           | 14,275            | 6,292   |
| Comoros                          | 575   | 3,191                               | 3,766            | 1,913             | 1,853   |
| Congo                            | 6,918   | 7,933                               | 14,851           | 5,835             | 9,016   |
| Côte d' Ivoire                   | 12,066  | 14,274                              | 26,340           | 12,904            | 13,436  |
| Democratic Republic of the Congo | 30,197  | 59,003                              | 89,200           | 44,327            | 44,873  |
| Equatorial Guinea                | 1,141   | 1,293                               | 2,434            | 638               | 1,796   |
| Eritrea                          | 6,482   | 8,339                               | 14,821           | 8,972             | 5,849   |
| Ethiopia                         | 37,595  | 51,541                              | 89,136           | 52,206            | 36,930  |
| Gabon                            | 2,722   | 764                                 | 3,486            | 1,283             | 2,203   |
| Gambia                           | 2,524   | 1,764                               | 4,288            | 2,449             | 1,839   |
| Ghana                            | 16,734  | 25,809                              | 42,543           | 27,867            | 14,676  |
| Guinea                           | 7,621   | 32,575                              | 40,196           | 7,712             | 32,484  |
| Guinea-Bissau                    | 5,699   | 16,066                              | 21,765           | 7,433             | 14,332  |
| Kenya                            | 21,218  | 27,446                              | 48,664           | 29,516            | 19,148  |
| Lesotho                          | 16,311  | 2,579                               | 18,890           | 8,805             | 10,085  |
| Liberia                          | 14,459  | 18,494                              | 32,953           | 14,195            | 18,758  |
| Madagascar                       | 26,092  | 39,431                              | 65,523           | 32,198            | 33,325  |
| Malawi                           | 23,202  | 36,317                              | 59,519           | 32,083            | 27,436  |
| Mali                             | 12,989  | 9,847                               | 22,836           | 11,836            | 11,000  |
| Mauritania                       | 5,943   | 8,150                               | 14,093           | 5,568             | 8,525   |
| Mozambique                       | 24,826  | 23,767                              | 48,593           | 26,414            | 22,179  |
| Namibia                          | 4,938   | 3,250                               | 8,188            | 3,952             | 4,236   |
| Niger                            | 8,270   | 14,585                              | 22,855           | 14,201            | 8,654   |
| Nigeria                          | 45,060  | 60,875                              | 105,935          | 52,127            | 53,808  |

|                                  | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|----------------------------------|---|-------------------------------------|------------------|-------------------|---|
| Rwanda                           | 13,199  | 11,582                              | 24,781           | 18,788            | 5,993   |
| Sao Tome and Principe            | 286   | 50                                  | 336              | 224               | 112   |
| Senegal                          | 7,089   | 7,417                               | 14,506           | 8,889             | 5,617   |
| Sierra Leone                     | 29,658  | 44,936                              | 74,594           | 37,468            | 37,126  |
| Somalia                          | 20,232  | 41,097                              | 61,329           | 31,984            | 29,345  |
| South Africa                     | 15,120  | 10,432                              | 25,552           | 13,974            | 11,578  |
| Swaziland                        | 4,003   | 4,191                               | 8,194            | 5,374             | 2,820   |
| Togo                             | 6,589   | 2,999                               | 9,588            | 5,463             | 4,125   |
| Uganda                           | 14,258  | 11,121                              | 25,379           | 13,788            | 11,591  |
| United Republic of Tanzania      | 16,023  | 11,261                              | 27,284           | 11,191            | 16,093  |
| Zambia                           | 13,138  | 15,505                              | 28,643           | 16,793            | 11,850  |
| Zimbabwe                         | 40,448  | 64,261                              | 104,709          | 80,451            | 24,258  |
| Regional                         | 7,393   | 4,351                               | 11,744           | 6,172             | 5,572   |
| <b>Area total</b>                | <b>583,188</b>  | <b>787,201</b>                      | <b>1,370,389</b> | <b>745,096</b>    | <b>625,293</b>  |
| <b>AMERICAS &amp; CARIBBEAN</b>  |   |                                     |                  |                   |   |
| Argentina                        | 6,391   | 9,875                               | 16,266           | 8,107             | 8,159   |
| Belize                           | 952   | 155                                 | 1,107            | 412               | 695   |
| Bolivia (Plurinational State of) | 7,333   | 9,364                               | 16,697           | 8,920             | 7,777   |
| Brazil                           | 7,632   | 20,563                              | 28,195           | 17,033            | 11,162  |
| Chile                            | 959   | 1,107                               | 2,066            | 1,328             | 738   |
| Colombia                         | 9,154   | 10,867                              | 20,021           | 10,677            | 9,344   |
| Costa Rica                       | 1,140   | 1,256                               | 2,396            | 1,026             | 1,370   |
| Cuba                             | 3,748   | 3,394                               | 7,142            | 3,088             | 4,054   |
| Dominican Republic               | 1,333   | 631                                 | 1,964            | 1,160             | 804   |
| Ecuador                          | 3,862   | 2,874                               | 6,736            | 2,906             | 3,830   |
| El Salvador                      | 1,587   | 1,924                               | 3,511            | 1,660             | 1,851   |
| Guatemala                        | 10,010  | 5,760                               | 15,770           | 7,314             | 8,456   |
| Guyana                           | 2,006   | 772                                 | 2,778            | 2,161             | 617   |
| Haiti                            | 12,914  | 4,592                               | 17,506           | 6,241             | 11,265  |
| Honduras                         | 4,496   | 1,470                               | 5,966            | 4,315             | 1,651   |
| Jamaica                          | 2,839   | 705                                 | 3,544            | 1,429             | 2,115   |
| Mexico                           | 4,752   | 3,752                               | 8,504            | 4,357             | 4,147   |
| Nicaragua                        | 7,460   | 6,006                               | 13,466           | 7,881             | 5,585   |
| Panama                           | 551   | 928                                 | 1,479            | 791               | 688   |
| Paraguay                         | 723   | 1,098                               | 1,821            | 913               | 908   |
| Peru                             | 1,867   | 21,032                              | 22,899           | 4,613             | 18,286  |
| Uruguay                          | 559   | 1,604                               | 2,163            | 795               | 1,368   |

|                                       | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|---------------------------------------|---|-------------------------------------|------------------|-------------------|---|
| Venezuela (Bolivarian Republic of)    | 2,326   | 1,518                               | 3,844            | 1,269             | 2,575   |
| Regional                              | 3,557   | 2,022                               | 5,579            | 2,193             | 3,386   |
| <b>Area total</b>                     | <b>98,151</b>   | <b>113,269</b>                      | <b>211,420</b>   | <b>100,589</b>    | <b>110,831</b>  |
| <b>EAST ASIA &amp; PACIFIC</b>        |   |                                     |                  |                   |   |
| Cambodia                              | 17,780  | 7,138                               | 24,918           | 15,096            | 9,822   |
| China                                 | 10,646  | 12,301                              | 22,947           | 12,074            | 10,873  |
| Democratic People's Republic of Korea | 2,311   | 19,758                              | 22,069           | 11,882            | 10,187  |
| Indonesia                             | 29,324  | 23,393                              | 52,717           | 26,753            | 25,964  |
| Lao People's Democratic Republic      | 8,832   | 7,997                               | 16,829           | 9,704             | 7,125   |
| Malaysia                              | 1,593   | 3,383                               | 4,976            | 2,367             | 2,609   |
| Mongolia                              | 1,898   | 3,614                               | 5,512            | 2,017             | 3,495   |
| Myanmar                               | 11,331  | 10,028                              | 21,359           | 15,438            | 5,921   |
| Pacific island countries              | 9,785   | 3,720                               | 13,505           | 7,541             | 5,964   |
| Papua New Guinea                      | 6,501   | 5,384                               | 11,885           | 4,968             | 6,917   |
| Philippines                           | 12,887  | 9,420                               | 22,307           | 11,526            | 10,781  |
| Thailand                              | 4,501   | 10,011                              | 14,512           | 7,512             | 7,000   |
| Timor-Leste                           | 9,383   | 9,577                               | 18,960           | 8,602             | 10,358  |
| Viet Nam                              | 14,703  | 7,869                               | 22,572           | 15,950            | 6,622   |
| Regional                              | 994   |                                     | 994              | 987               | 7   |
| <b>Area total</b>                     | <b>142,469</b>  | <b>133,593</b>                      | <b>276,062</b>   | <b>152,417</b>    | <b>123,645</b>  |
| <b>SOUTH ASIA</b>                     |   |                                     |                  |                   |   |
| Afghanistan                           | 31,627  | 60,654                              | 92,281           | 54,755            | 37,526  |
| Bangladesh                            | 75,237  | 33,767                              | 109,004          | 45,564            | 63,440  |
| Bhutan                                | 2,939   | 4,354                               | 7,293            | 3,497             | 3,796   |
| India                                 | 99,834  | 60,999                              | 160,833          | 94,836            | 65,997  |
| Maldives                              | 1,048   | 670                                 | 1,718            | 912               | 806   |
| Nepal                                 | 9,666   | 19,348                              | 29,014           | 15,347            | 13,667  |
| Pakistan                              | 48,703  | 46,814                              | 95,517           | 43,232            | 52,285  |
| Sri Lanka                             | 21,592  | 8,492                               | 30,084           | 10,858            | 19,226  |
| Regional                              | 32  |                                     | 32               |                   | 32  |
| <b>Area total</b>                     | <b>290,678</b>  | <b>235,098</b>                      | <b>525,776</b>   | <b>269,001</b>    | <b>256,775</b>  |
| <b>MIDDLE EAST &amp; NORTH AFRICA</b> |   |                                     |                  |                   |   |
| Algeria                               | 1,333   | 227                                 | 1,560            | 111               | 1,449   |
| Djibouti                              | 2,088   | 2,034                               | 4,122            | 3,173             | 949   |
| Egypt                                 | 3,963   | 2,947                               | 6,910            | 2,982             | 3,928   |

|  | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|--|---|-------------------------------------|------------------|-------------------|---|
| Iran (Islamic Republic of)   | 4,423   | 144                                 | 4,567            | 1,501             | 3,066   |
| Iraq   | 38,848  | 44,639                              | 83,487           | 25,744            | 57,743  |
| Jordan   | 1,821   | 1,415                               | 3,236            | 1,361             | 1,875   |
| Lebanon  | 3,493   | 994                                 | 4,487            | 2,034             | 2,453   |
| Morocco  | 2,843   | 3,810                               | 6,653            | 3,064             | 3,589   |
| Oman   | 975   | 1,202                               | 2,177            | 995               | 1,182   |
| Palestinian children and women   | 6,085   | 6,014                               | 12,099           | 7,405             | 4,694   |
| Sudan  | 46,204  | 79,688                              | 125,892          | 72,452            | 53,440  |
| Syrian Arab Republic   | 712   | 80                                  | 792              | 465               | 327   |
| Tunisia  | 485   | 478                                 | 963              | 383               | 580   |
| Yemen  | 7,631   | 8,853                               | 16,484           | 4,658             | 11,826  |
| Regional   | 1,826   | 1,349                               | 3,175            | 1,506             | 1,669   |
| <b>Area total</b>  | <b>122,730</b>  | <b>153,874</b>                      | <b>276,604</b>   | <b>127,834</b>    | <b>148,770</b>  |
| <b>CENTRAL &amp; EASTERN EUROPE and<br/>COMMONWEALTH OF INDEPENDENT STATES</b> |   |                                     |                  |                   |   |
| Albania  | 3,613   | 3,946                               | 7,559            | 5,101             | 2,458   |
| Armenia  | 499   | 515                                 | 1,014            | 235               | 779   |
| Azerbaijan   | 1,035   | 1,414                               | 2,449            | 616               | 1,833   |
| Belarus  | 916   | 229                                 | 1,145            | 707               | 438   |
| Bosnia and Herzegovina   | 7,022   | 3,266                               | 10,288           | 5,093             | 5,195   |
| Bulgaria   | 960   | 1,913                               | 2,873            | 1,484             | 1,389   |
| Croatia  | 1,379   | 1,183                               | 2,562            | 818               | 1,744   |
| Georgia  | 6,129   | 10,478                              | 16,607           | 5,117             | 11,490  |
| Kazakhstan   | 2,165   | 1,218                               | 3,383            | 791               | 2,592   |
| Kosovo (Serbia)  | 3,163   | 4,213                               | 7,376            | 2,548             | 4,828   |
| Kyrgyzstan   | 926   | 5,046                               | 5,972            | 2,606             | 3,366   |
| Montenegro   | 350   | 2,134                               | 2,484            | 808               | 1,676   |
| Republic of Moldova  | 3,357   | 1,938                               | 5,295            | 2,022             | 3,273   |
| Romania  | 1,132   | 2,253                               | 3,385            | 1,289             | 2,096   |
| Russian Federation   | 5,939   | 5,486                               | 11,425           | 7,448             | 3,977   |
| Serbia   | 4,513   | 3,839                               | 8,352            | 2,840             | 5,512   |
| Tajikistan   | 3,279   | 2,778                               | 6,057            | 3,126             | 2,931   |
| The former Yugoslav Republic of Macedonia                                      | 2,725   | 2,183                               | 4,908            | 1,971             | 2,937   |
| Turkey   | 6,049   | 13,577                              | 19,626           | 6,710             | 12,916  |
| Turkmenistan   | 134   | 356                                 | 490              | 444               | 46  |
| Ukraine  | 4,037   | 1,216                               | 5,253            | 2,918             | 2,335   |

|                                   | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|-----------------------------------|---|-------------------------------------|------------------|-------------------|---|
| Uzbekistan                        | 2,353   | 1,614                               | 3,967            | 2,972             | 995   |
| Regional                          | 2,214   | 1,092                               | 3,306            | 1,564             | 1,742   |
| <b>Area total</b>                 | <b>63,889</b>   | <b>71,887</b>                       | <b>135,776</b>   | <b>59,228</b>     | <b>76,548</b>   |
| <b>Global assistance</b>          |   |                                     |                  |                   |   |
| Avian influenza                   | 505   | 4,555                               | 5,060            | 535               | 4,525   |
| Emergency Programme Fund          | 7,666   | (7,666)                             |                  |                   |   |
| Immunization                      | 465   | (37)                                | 428              | 40                | 388   |
| Inter-country programmes          | 280,207   | 237,915                             | 518,122          | 195,547           | 322,575   |
| Innocenti Research Centre         | 10,635  | 1,290                               | 11,925           | 3,752             | 8,173   |
| <b>Total global assistance</b>    | <b>299,478</b>  | <b>236,057</b>                      | <b>535,535</b>   | <b>199,874</b>    | <b>335,661</b>  |
| <b>Total programme assistance</b> | <b>1,600,583</b>  | <b>1,730,979</b>                    | <b>3,331,562</b> | <b>1,654,039</b>  | <b>1,677,523</b>  |



## Statement VII.3

Statement of approved programmes, expenditure and unspent balances for other resources  
(emergency) for the year ended 31 December 2010

(Thousands of United States dollars)

|                                  | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|----------------------------------|---|-------------------------------------|------------------|-------------------|---|
| <b>AFRICA</b>                    |   |                                     |                  |                   |   |
| Angola                           | 348   | (42)                                | 306              | 226               | 80  |
| Benin                            | 43  | 1,171                               | 1,214            | 925               | 289   |
| Burkina Faso                     | 2,885   | 1,123                               | 4,008            | 3,691             | 317   |
| Burundi                          | 749   | 1,820                               | 2,569            | 2,726             | (157)   |
| Cameroon                         | 9   | 367                                 | 376              | 370               | 6   |
| Cape Verde                       | 127   |                                     | 127              | 127               |   |
| Central African Republic         | 2,121   | 6,625                               | 8,746            | 6,198             | 2,548   |
| Chad                             | 5,024   | 19,870                              | 24,894           | 21,052            | 3,842   |
| Comoros                          | 1   |                                     | 1                |                   | 1   |
| Congo                            | 1,524   | 2,704                               | 4,228            | 1,018             | 3,210   |
| Côte d'Ivoire                    | 776   | (74)                                | 702              | 588               | 114   |
| Democratic Republic of the Congo | 12,145  | 64,055                              | 76,200           | 59,318            | 16,882  |
| Eritrea                          | 2,823   | 7,193                               | 10,016           | 9,395             | 621   |
| Ethiopia                         | 23,072  | 23,602                              | 46,674           | 39,695            | 6,979   |
| Gambia                           | 4   | 77                                  | 81               | 57                | 24  |
| Ghana                            | 24  | 184                                 | 208              | 163               | 45  |
| Guinea                           | 913   | 714                                 | 1,627            | 1,153             | 474   |
| Guinea-Bissau                    | 45  | (30)                                | 15               | 110               | (95)  |
| Kenya                            | 13,217  | 19,620                              | 32,837           | 22,743            | 10,094  |
| Lesotho                          | 98  | (48)                                | 50               | 49                | 1   |
| Liberia                          | 4,435   | 1,114                               | 5,549            | 4,615             | 934   |
| Madagascar                       | 1,697   | 647                                 | 2,344            | 1,985             | 359   |
| Malawi                           | 89  | 323                                 | 412              | 367               | 45  |
| Mali                             | 10,696  | 1,062                               | 11,758           | 6,742             | 5,016   |
| Mauritania                       | 1,807   | 197                                 | 2,004            | 828               | 1,176   |
| Mozambique                       | 20  | 192                                 | 212              | 238               | (26)  |
| Namibia                          | 540   | (278)                               | 262              | 209               | 53  |
| Niger                            | 6,812   | 30,104                              | 36,916           | 26,845            | 10,071  |
| Nigeria                          |   | 5,331                               | 5,331            | 5,065             | 266   |
| Rwanda                           | (767)   |                                     | (767)            |                   | (767)   |
| Sao Tome and Principe            | 7   |                                     | 7                |                   | 7   |
| Senegal                          | 921   | 479                                 | 1,400            | 350               | 1,050   |
| Sierra Leone                     | 84  | (23)                                | 61               |                   | 61  |
| Somalia                          | 19,039  | 42,484                              | 61,523           | 39,023            | 22,500  |
| Swaziland                        | (5)   |                                     | (5)              |                   | (5)   |
| Togo                             | 83  | 470                                 | 553              | 683               | (130)   |

|                                       | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|---------------------------------------|---|-------------------------------------|------------------|-------------------|---|
| Uganda                                | 8,263   | 5,546                               | 13,809           | 11,075            | 2,734   |
| United Republic of Tanzania           | (195)   | (34)                                | (229)            | (16)              | (213)   |
| Zambia                                | 235   | (16)                                | 219              | 303               | (84)  |
| Zimbabwe                              | 39,087  | 36,382                              | 75,469           | 52,946            | 22,523  |
| Regional                              | 6,481   | 3,589                               | 10,070           | 4,198             | 5,872   |
| Area total                            | 165,277   | 276,500                             | 441,777          | 325,060           | 116,717   |
| <b>AMERICAS &amp; CARIBBEAN</b>       |   |                                     |                  |                   |   |
| Barbados                              | 212   |                                     | 212              |                   | 212   |
| Bolivia (Plurinational State of)      | 6   | 1,051                               | 1,057            | 473               | 584   |
| Chile                                 |   | 3,474                               | 3,474            | 2,908             | 566   |
| Colombia                              | 134   | 1,353                               | 1,487            | 1,026             | 461   |
| Costa Rica                            | (2)   |                                     | (2)              |                   | (2)   |
| Cuba                                  | 552   | 15                                  | 567              | 540               | 27  |
| Dominican Republic                    | 169   | 8,381                               | 8,550            | 6,215             | 2,335   |
| El Salvador                           | 80  | 527                                 | 607              | 904               | (297)   |
| Guatemala                             | (62)  | 1,665                               | 1,603            | 1,270             | 333   |
| Haiti                                 | 650   | 311,934                             | 312,584          | 157,926           | 154,658   |
| Honduras                              | 262   |                                     | 262              | 304               | (42)  |
| Jamaica                               | (1)   |                                     | (1)              |                   | (1)   |
| Mexico                                | 27  | (1)                                 | 26               | 27                | (1)   |
| Nicaragua                             | 286   | 52                                  | 338              | 277               | 61  |
| Peru                                  | (67)  | (2)                                 | (69)             | (75)              | 6   |
| Venezuela (Bolivarian Republic of)    | 4   |                                     | 4                |                   | 4   |
| Regional                              | 1,196   | 830                                 | 2,026            | 1,183             | 843   |
| Area total                            | 3,446   | 329,279                             | 332,725          | 172,978           | 159,747   |
| <b>EAST ASIA &amp; PACIFIC</b>        |   |                                     |                  |                   |   |
| Cambodia                              | (2)   |                                     | (2)              |                   | (2)   |
| China                                 | 12,145  | 8,443                               | 20,588           | 13,452            | 7,136   |
| Democratic People's Republic of Korea | 7,272   | 2,276                               | 9,548            | 8,191             | 1,357   |
| Indonesia                             | 19,841  | 1,474                               | 21,315           | 20,177            | 1,138   |
| Lao People's Democratic Republic      | 1,274   | 134                                 | 1,408            | 1,235             | 173   |
| Malaysia                              | (14)  |                                     | (14)             |                   | (14)  |
| Mongolia                              |   | 2,167                               | 2,167            | 1,886             | 281   |
| Myanmar                               | 4,910   | 5,107                               | 10,017           | 8,728             | 1,289   |

|                                       | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|---------------------------------------|---|-------------------------------------|------------------|-------------------|---|
| <b>Pacific island countries</b>       |   |                                     |                  |                   |   |
| Papua New Guinea                      | 452   | 127                                 | 579              | 320               | 259   |
| Philippines                           | 351   | (7)                                 | 344              | 346               | (2)   |
| Thailand                              | 4,504   | 6,689                               | 11,193           | 7,108             | 4,085   |
| Timor-Leste                           | (67)  |                                     | (67)             |                   | (67)  |
| Regional                              | 197   | (0)                                 | 191              | 153               | 38  |
| <b>Area total</b>                     | <b>938</b>  | <b>27,356</b>                       | <b>28,294</b>    | <b>1,146</b>      | <b>27,148</b>   |
| <b>SOUTH ASIA</b>                     |   |                                     |                  |                   |   |
| Afghanistan                           | 51,801  | 53,760                              | 105,561          | 62,742            | 42,819  |
| Bangladesh                            |   |                                     |                  |                   |   |
| Bhutan                                |   |                                     |                  |                   |   |
| India                                 |   |                                     |                  |                   |   |
| Maldives                              |   |                                     |                  |                   |   |
| Nepal                                 |   |                                     |                  |                   |   |
| Pakistan                              |   |                                     |                  |                   |   |
| Sri Lanka                             |   |                                     |                  |                   |   |
| Regional                              |   |                                     |                  |                   |   |
| <b>Area total</b>                     | <b>27,927</b>   | <b>11,446</b>                       | <b>39,373</b>    | <b>21,894</b>     | <b>17,479</b>   |
| Bangladesh                            | 296   | 668                                 | 964              | 698               | 266   |
| Bhutan                                | 99  | 42                                  | 141              | 116               | 25  |
| India                                 | 1,220   | (130)                               | 1,084            | 440               | 644   |
| Maldives                              | (257)   |                                     | (257)            |                   | (257)   |
| Nepal                                 | 1,134   | 1,475                               | 2,609            | 2,259             | 350   |
| Pakistan                              | 38,323  | 208,536                             | 246,859          | 131,585           | 115,274   |
| Sri Lanka                             | 21,855  | 10,498                              | 32,353           | 25,449            | 6,904   |
| Regional                              | (25)  |                                     | (25)             | 176               | (201)   |
| <b>Area total</b>                     | <b>90,572</b>   | <b>232,529</b>                      | <b>323,101</b>   | <b>182,617</b>    | <b>140,484</b>  |
| <b>MIDDLE EAST &amp; NORTH AFRICA</b> |   |                                     |                  |                   |   |
| Algeria                               | 256   | 131                                 | 387              | 212               | 175   |
| Djibouti                              | 1,357   | 2,813                               | 4,170            | 2,859             | 1,311   |
| Egypt                                 | 183   |                                     | 183              | 183               |   |
| Iran (Islamic Republic of)            | (410)   | 635                                 | 225              |                   | 225   |
| Iraq                                  | 13,657  | 8,200                               | 21,857           | 19,614            | 2,243   |
| Jordan                                | 8,086   | 2,314                               | 10,400           | 5,485             | 4,915   |
| Lebanon                               | 536   | (61)                                | 475              | 118               | 357   |
| Morocco                               | (1)   |                                     | (1)              |                   | (1)   |
| Palestinian children and women        | 7,518   | 9,947                               | 17,465           | 14,561            | 2,904   |
| Sudan                                 | 20,747  | 91,253                              | 112,000          | 84,127            | 27,873  |
| Syrian Arab Republic                  | 12,839  | 7,005                               | 19,844           | 10,101            | 9,743   |
| Yemen                                 | 2,633   | 11,004                              | 13,637           | 8,689             | 4,948   |
| Regional                              | 5,934   | (2,695)                             | 3,239            | 679               | 2,560   |
| <b>Area total</b>                     | <b>73,335</b>   | <b>130,546</b>                      | <b>203,881</b>   | <b>146,628</b>    | <b>57,253</b>   |

|  | Approved programmes<br>unspent balances as at<br>1 January 2010 | New programmes and<br>cancellations | Total programmes | Total expenditure | Approved programmes<br>unspent balances as at<br>31 December 2010 |
|--|---|-------------------------------------|------------------|-------------------|---|
| <b>CENTRAL &amp; EASTERN EUROPE and<br/>COMMONWEALTH OF INDEPENDENT STATES</b> |   |                                     |                  |                   |   |
| Albania  | 52  | (52)                                |                  |                   |   |
| Bosnia and Herzegovina   | 530   | (2)                                 | 528              |                   | 528   |
| Croatia  | 219   |                                     | 219              |                   | 219   |
| Georgia  | 1,317   | (22)                                | 1,295            | 1,143             | 152   |
| Kazakhstan   |   | (6)                                 | (6)              |                   | (6)   |
| Kosovo (Serbia)  | (1,596)   | 1,363                               | (233)            |                   | (233)   |
| Kyrgyzstan   | 1   | 8,517                               | 8,518            | 4,371             | 4,147   |
| Republic of Moldova  |   | 192                                 | 192              | 156               | 36  |
| Romania  | 152   | 349                                 | 501              | 309               | 192   |
| Russian Federation   | (2,692)   | 2,816                               | 124              | 117               | 7   |
| Serbia   | 849   | (1,363)                             | (514)            |                   | (514)   |
| Tajikistan   | 434   | 243                                 | 677              | 666               | 11  |
| The former Yugoslav Republic of Macedonia                                      | 3   | (1)                                 | 2                |                   | 2   |
| Turkey   | (52)  |                                     | (52)             |                   | (52)  |
| Uzbekistan   | 1   | 1,142                               | 1,143            | 1,024             | 119   |
| Regional   | 2,834   | (194)                               | 2,640            | 1,059             | 1,581   |
| Area total   | 2,052   | 12,982                              | 15,034           | 8,845             | 6,189   |
| Global assistance  |   |                                     |                  |                   |   |
| Emergency programme fund   | 43,308  | (43,308)                            |                  |                   |   |
| Inter-country programmes   | (3,971)   | 48,105                              | 44,134           | 5,629             | 38,505  |
| Total global assistance  | 39,337  | 4,797                               | 44,134           | 5,629             | 38,505  |
| <b>Total programme assistance</b>  | <b>425,820</b>  | <b>1,040,393</b>                    | <b>1,466,213</b> | <b>904,499</b>    | <b>561,714</b>  |

**Schedule 1****Contributions received or pledged for the year ended 31 December 2010**

(Thousands of United States dollars)

| Donor                            | Regular resources                           |                          |                            | Other resources (regular) |   |                          | Other resources (emergency) |   |                          | Total  |          |
|----------------------------------|---|--------------------------|----------------------------|---------------------------|---|--------------------------|-----------------------------|---|--------------------------|--------|----------|
|                                  | Governments and inter-governmental agencies | Non-governmental sources | Transfer to support budget | Subtotal                  | Governments and inter-governmental agencies | Non-governmental sources | Subtotal                    | Governments and inter-governmental agencies | Non-governmental sources |        | Subtotal |
| <b>Countries:</b>                |   |                          |                            |                           |   |                          |                             |   |                          |        |          |
| Algeria                          | 24  |                          |                            | 24                        |   |                          |                             |   |                          |        | 24       |
| Andorra                          | 24  |                          |                            | 24                        | 127   | 1,372                    | 1,499                       |   | 139                      | 139    | 1,662    |
| Angola                           |   |                          |                            |                           | 1,761                                       | 950                      | 2,711                       |   | 4                        | 4      | 2,715    |
| Argentina                        | 4   |                          |                            | 4                         |   | 9,639                    | 9,639                       |   | 1,106                    | 1,106  | 10,749   |
| Armenia                          | 4   |                          |                            | 4                         |   | 10                       | 10                          |   |                          |        | 14       |
| Australia                        | 24,660                                      |                          |                            | 24,660                    | 53,473                                      | 4,708                    | 58,181                      | 42,603                                      | 7,570                    | 50,173 | 133,014  |
| Austria                          | 2,029                                       |                          |                            | 2,029                     | 1,201                                       | 969                      | 2,170                       | 1,692                                       | 1,532                    | 3,224  | 7,423    |
| Bahamas                          |   |                          |                            |                           |   |                          |                             | 13  |                          | 13     | 13       |
| Bangladesh                       | 34  |                          |                            | 34                        |   |                          |                             |   |                          |        | 34       |
| Barbados                         | 4   |                          |                            | 4                         |   |                          |                             |   | 190                      | 190    | 194      |
| Belgium                          | 25,128                                      |                          |                            | 25,128                    | 865   | 7,793                    | 8,658                       | 9,192                                       | 13,928                   | 23,120 | 56,906   |
| Belize                           |   |                          |                            |                           | 109   |                          | 109                         |   | 6                        | 6      | 115      |
| Benin                            |   |                          |                            |                           |   |                          |                             | 32  |                          | 32     | 32       |
| Bhutan                           | 15  |                          |                            | 15                        |   |                          |                             |   | 2                        | 2      | 17       |
| Bolivia (Plurinational State of) | 124   |                          |                            | 124                       | 464   | 100                      | 564                         |   | 5                        | 5      | 693      |
| Bosnia and Herzegovina           |   |                          |                            |                           |   | 67                       | 67                          |   |                          |        | 67       |
| Botswana                         |   |                          |                            |                           |   |                          |                             |   | 8                        | 8      | 8        |
| Brazil                           |   |                          |                            |                           | 3,286                                       | 12,147                   | 15,433                      | 1,400                                       | 299                      | 1,699  | 17,132   |
| Bulgaria                         | 10  |                          |                            | 10                        | 109   | 594                      | 703                         | 173   | 948                      | 1,121  | 1,834    |
| Burkina Faso                     | 6   |                          |                            | 6                         |   |                          |                             |   |                          |        | 6        |
| Cameroon                         |   |                          |                            |                           |   | 51                       | 51                          |   |                          |        | 51       |
| Canada                           | 17,408                                      |                          |                            | 17,408                    | 89,934                                      | 3,988                    | 93,922                      | 27,268                                      | 16,079                   | 43,347 | 154,677  |
| Chile                            | 70  |                          |                            | 70                        | 166   | 662                      | 828                         |   | 300                      | 300    | 1,198    |
| China                            | 1,217                                       |                          |                            | 1,217                     |   | 2,983                    | 2,983                       | 500   | 662                      | 1,162  | 5,362    |
| Colombia                         |   |                          |                            |                           | 50  | 3,420                    | 3,470                       |   | 356                      | 356    | 3,826    |
| Comoros                          |   |                          |                            |                           | 1,295                                       |                          | 1,295                       |   | 6                        | 6      | 1,301    |
| Congo                            |   |                          |                            |                           | 19  |                          | 19                          |   | 5                        | 5      | 24       |
| Costa Rica                       | 16  |                          | (16)                       |                           |   | 48                       | 48                          |   | 42                       | 42     | 90       |
| Côte d'Ivoire                    |   |                          |                            |                           | 6,800                                       | 208                      | 7,008                       |   | 3                        | 3      | 7,011    |
| Croatia                          | 25  |                          |                            | 25                        |   | 1,259                    | 1,259                       |   | 718                      | 718    | 2,002    |
| Cuba                             | 10  |                          |                            | 10                        |   |                          |                             |   | 7                        | 7      | 17       |
| Czech Republic                   |   |                          |                            |                           |   | 1,389                    | 1,389                       | 269   | 328                      | 597    | 1,986    |
| Democratic Republic of the Congo |   |                          |                            |                           | 2,420                                       |                          | 2,420                       |   |                          |        | 2,420    |
| Denmark                          | 28,069                                      |                          |                            | 28,069                    | 10,063                                      | 4,596                    | 14,659                      | 11,601                                      | 7,649                    | 19,250 | 61,978   |

| Donor                            | Regular resources                           |                          |                            | Other resources (regular) |   |                          | Other resources (emergency) |   |                          | Total  |          |
|----------------------------------|---|--------------------------|----------------------------|---------------------------|---|--------------------------|-----------------------------|---|--------------------------|--------|----------|
|                                  | Governments and inter-governmental agencies | Non-governmental sources | Transfer to support budget | Subtotal                  | Governments and inter-governmental agencies | Non-governmental sources | Subtotal                    | Governments and inter-governmental agencies | Non-governmental sources |        | Subtotal |
| Dominican Republic               |   |                          |                            |                           |   | 30                       | 30                          |   | 294                      | 294    | 324      |
| Ecuador                          |   |                          |                            |                           |   | 877                      | 877                         |   | 47                       | 47     | 924      |
| Egypt                            | 69  |                          |                            | 69                        | 560   | 218                      | 778                         |   | 19                       | 19     | 866      |
| Equatorial Guinea                |   |                          |                            |                           |   | 1,106                    | 1,106                       |   |                          |        | 1,106    |
| Estonia                          | 52  |                          |                            | 52                        | 51  | 33                       | 84                          | 49  | 29                       | 78     | 214      |
| Ethiopia                         |   |                          |                            |                           |   |                          |                             |   | 340                      | 340    | 340      |
| Finland                          | 21,592                                      |                          |                            | 21,592                    | 10,417                                      | 3,681                    | 14,098                      | 7,597                                       | 2,646                    | 10,243 | 45,933   |
| France                           | 9,447                                       |                          |                            | 9,447                     | 399   | 13,648                   | 14,047                      | 4,883                                       | 20,022                   | 24,905 | 48,399   |
| Gabon                            |   |                          |                            |                           | 100   | 388                      | 488                         |   |                          |        | 488      |
| Germany                          | 8,242                                       |                          |                            | 8,242                     | 6,986                                       | 28,198                   | 35,184                      | 758   | 26,512                   | 27,270 | 70,696   |
| Greece                           | 275   |                          |                            | 275                       |   | 1,472                    | 1,472                       | 244   | 3,785                    | 4,029  | 5,776    |
| Guinea                           |   |                          |                            |                           | 100   |                          | 100                         |   |                          |        | 100      |
| Guyana                           | 11  |                          |                            | 11                        |   |                          |                             |   | 148                      | 148    | 159      |
| Honduras                         | 26  |                          |                            | 26                        |   |                          |                             |   | 5                        | 5      | 31       |
| Hong Kong                        |   |                          |                            |                           |   | 4,786                    | 4,786                       |   | 7,560                    | 7,560  | 12,346   |
| Hungary                          | 124   |                          |                            | 124                       |   | 318                      | 318                         |   | 405                      | 405    | 847      |
| Iceland                          | 340   |                          |                            | 340                       | 750   | 701                      | 1,451                       |   | 126                      | 126    | 1,917    |
| India                            | 815   |                          |                            | 815                       | 1,642                                       | 3,446                    | 5,088                       |   | 208                      | 208    | 6,111    |
| Indonesia                        |   |                          |                            |                           |   | 3,628                    | 3,628                       |   | 591                      | 591    | 4,219    |
| Iran (Islamic Republic of)       | 37  |                          |                            | 37                        |   | 21                       | 21                          |   |                          |        | 58       |
| Ireland                          | 9,864                                       |                          |                            | 9,864                     | 3,228                                       | 581                      | 3,809                       | 1,428                                       | 5,679                    | 7,107  | 20,780   |
| Israel                           | 120   |                          |                            | 120                       |   | 344                      | 344                         |   | 13                       | 13     | 477      |
| Italy                            | 4,202                                       |                          |                            | 4,202                     | 441   | 36,271                   | 36,712                      | 11,052                                      | 12,100                   | 23,152 | 64,066   |
| Japan                            | 15,184                                      |                          |                            | 15,184                    | 98,322                                      | 18,636                   | 116,958                     | 61,540                                      | 26,736                   | 88,276 | 220,418  |
| Jordan                           |   |                          |                            |                           |   | 34                       | 34                          |   |                          |        | 34       |
| Kazakhstan                       | 50  |                          |                            | 50                        |   | 16                       | 16                          |   | 2                        | 2      | 68       |
| Kenya                            |   |                          |                            |                           |   | 153                      | 153                         |   | 2                        | 2      | 155      |
| Kuwait                           | 200   |                          |                            | 200                       |   |                          |                             | 325   |                          | 325    | 525      |
| Lao People's Democratic Republic | 5   |                          |                            | 5                         |   |                          |                             |   | 3                        | 3      | 8        |
| Lebanon                          | 5   |                          |                            | 5                         |   |                          |                             |   | 1                        | 1      | 6        |
| Lesotho                          | 2   |                          |                            | 2                         |   |                          |                             |   |                          |        | 2        |
| Libyan Arab Jamahiriya           |   |                          |                            |                           | 73  |                          | 73                          |   |                          |        | 73       |
| Liechtenstein                    | 46  |                          |                            | 46                        | 154   |                          | 154                         | 145   |                          | 145    | 345      |
| Lithuania                        |   |                          |                            |                           |   | 253                      | 253                         |   |                          |        | 253      |
| Luxembourg                       | 3,711                                       |                          |                            | 3,711                     | 4,609                                       | 639                      | 5,248                       | 1,160                                       | 648                      | 1,808  | 10,767   |
| Madagascar                       | 3   |                          |                            | 3                         | 151   |                          | 151                         |   |                          |        | 154      |
| Malaysia                         | 84  |                          |                            | 84                        | 500   | 2,973                    | 3,473                       |   | 608                      | 608    | 4,165    |
| Mali                             |   |                          |                            |                           |   |                          |                             |   | 2                        | 2      | 2        |
| Marshall Islands                 | 1   |                          |                            | 1                         |   |                          |                             |   |                          |        | 1        |

| Donor                          | Regular resources                           |                          |                            |          | Other resources (regular)                   |                          |          | Other resources (emergency)                 |                          |          | Total   |
|--------------------------------|---|--------------------------|----------------------------|----------|---|--------------------------|----------|---|--------------------------|----------|---------|
|                                | Governments and inter-governmental agencies | Non-governmental sources | Transfer to support budget | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal |         |
| Mauritania                     | 4   |                          |                            | 4        |   |                          |          |   | 1                        | 1        | 5       |
| Mexico                         | 214   |                          |                            | 214      |   | 2,507                    | 2,507    |   | 1,191                    | 1,191    | 3,912   |
| Monaco                         | 11  |                          |                            | 11       | 140   |                          | 140      |   |                          |          | 151     |
| Mongolia                       | 11  |                          |                            | 11       | 149   |                          | 149      |   |                          |          | 160     |
| Morocco                        | 79  |                          |                            | 79       | 1,550                                       |                          | 1,550    |   |                          |          | 1,629   |
| Myanmar                        | 3   |                          | (2)                        | 1        |   |                          |          |   |                          |          | 1       |
| Nepal                          |   |                          |                            |          | 55  |                          | 55       |   |                          |          | 55      |
| Netherlands                    | 42,735                                      |                          |                            | 42,735   | 91,933                                      | 16,837                   | 108,770  | 24,090                                      | 24,740                   | 48,830   | 200,335 |
| New Zealand                    | 4,320                                       |                          |                            | 4,320    | 3,387                                       | 1,052                    | 4,439    | 1,428                                       | 850                      | 2,278    | 11,037  |
| Nicaragua                      | 6   |                          |                            | 6        |   |                          |          |   |                          |          | 6       |
| Nigeria                        |   |                          |                            |          |   | 67                       | 67       |   | 109                      | 109      | 176     |
| Norway                         | 70,245                                      |                          |                            | 70,245   | 112,659                                     | 7,810                    | 120,469  | 22,063                                      | 4,750                    | 26,813   | 217,527 |
| Occupied Palestinian Territory |   |                          |                            |          |   | 250                      | 250      |   |                          |          | 250     |
| Oman                           |   |                          |                            |          | 999   | 203                      | 1,202    |   | 17                       | 17       | 1,219   |
| Pakistan                       | 101   |                          | (65)                       | 36       | 1,023                                       |                          | 1,023    |   | 808                      | 808      | 1,867   |
| Panama                         | 27  |                          |                            | 27       | 450   |                          | 502      |   | 27                       | 27       | 556     |
| Peru                           |   |                          |                            |          |   | 708                      | 708      |   | 72                       | 72       | 780     |
| Philippines                    | 54  |                          | (54)                       |          |   | 2,189                    | 2,189    |   | 22                       | 22       | 2,211   |
| Poland                         |   |                          |                            |          |   | 1,011                    | 1,011    |   | 1,150                    | 1,150    | 2,161   |
| Portugal                       | 300   |                          |                            | 300      | 600   | 419                      | 1,019    |   | 1,277                    | 1,277    | 2,596   |
| Republic of Korea              | 3,000                                       |                          |                            | 3,000    | 1,000                                       | 5,897                    | 6,897    | 2,200                                       | 5,009                    | 7,209    | 17,106  |
| Romania                        | 14  |                          |                            | 14       |   | 748                      | 748      |   | 967                      | 967      | 1,729   |
| Russian Federation             | 1,000                                       |                          |                            | 1,000    |   | 1,215                    | 1,215    | 3,000                                       | 90                       | 3,090    | 5,305   |
| San Marino                     |   |                          |                            |          |   | 21                       | 21       |   | 73                       | 73       | 94      |
| Saudi Arabia                   | 2,000                                       |                          |                            | 2,000    | 500   | 21                       | 521      | 4,665                                       |                          | 4,665    | 7,186   |
| Senegal                        |   |                          |                            |          | 45  |                          | 45       |   |                          |          | 45      |
| Serbia                         |   |                          |                            |          |   | 157                      | 157      |   | 30                       | 30       | 187     |
| Singapore                      | 50  |                          |                            | 50       |   |                          |          | 30  |                          | 30       | 80      |
| Slovak Republic                | 14  |                          |                            | 14       |   | 423                      | 423      |   | 145                      | 145      | 582     |
| Slovenia                       | 156   |                          |                            | 156      |   | 500                      | 500      |   | 715                      | 715      | 1,371   |
| South Africa                   |   |                          |                            |          |   | 857                      | 857      | 137   | 6                        | 143      | 1,000   |
| Spain                          | 29,225                                      |                          |                            | 29,225   | 68,929                                      | 12,503                   | 81,432   | 29,316                                      | 17,896                   | 47,212   | 157,869 |
| Sri Lanka                      | 16  |                          |                            | 16       |   |                          |          |   |                          |          | 16      |
| Sudan                          |   |                          |                            |          |   | 227                      | 227      |   |                          |          | 227     |
| Sweden                         | 61,428                                      |                          |                            | 61,428   | 40,108                                      | 19,929                   | 60,037   | 24,816                                      | 5,467                    | 30,283   | 151,748 |
| Switzerland                    | 20,661                                      |                          |                            | 20,661   | 3,385                                       | 18,677                   | 22,062   | 508   | 3,865                    | 4,373    | 47,096  |
| Thailand                       | 237   |                          | (62)                       | 175      |   | 9,061                    | 9,061    |   | 560                      | 560      | 9,796   |
| Togo                           | 2   |                          |                            | 2        |   |                          |          |   |                          |          | 2       |
| Trinidad and Tobago            | 15  |                          |                            | 15       |   |                          |          |   |                          |          | 15      |

| Donor   | Regular resources                           |                          |                            | Other resources (regular)                   |                          |                | Other resources (emergency)                 |                          |                | Total          |                  |
|---|---|--------------------------|----------------------------|---|--------------------------|----------------|---|--------------------------|----------------|----------------|------------------|
|   | Governments and inter-governmental agencies | Non-governmental sources | Transfer to support budget | Governments and inter-governmental agencies | Non-governmental sources | Subtotal       | Governments and inter-governmental agencies | Non-governmental sources | Subtotal       |                |                  |
| Tunisia   | 30  |                          |                            |   | 49                       | 49             |   |                          |                | 79             |                  |
| Turkey  | 150   |                          |                            |   | 1,284                    | 1,284          |   | 469                      | 469            | 1,903          |                  |
| Uganda  |   |                          |                            |   |                          |                |   | 1                        | 1              | 1              |                  |
| Ukraine   |   |                          |                            |   | 44                       | 44             |   | 5                        | 5              | 49             |                  |
| United Arab Emirates                                  | 100   |                          |                            | 6,311                                       | 1,390                    | 7,701          | 1,153                                       | 369                      | 1,522          | 9,323          |                  |
| United Kingdom of Great Britain and Northern Ireland  | 32,594                                      |                          |                            | 172,993                                     | 26,988                   | 199,981        | 52,548                                      | 27,047                   | 79,595         | 312,170        |                  |
| United Republic of Tanzania                           |   |                          |                            |   |                          |                |   | 9                        | 9              | 9              |                  |
| United States of America                              | 132,250                                     |                          | (18,656)                   | 127,538                                     | 30,560                   | 158,098        | 80,883                                      | 85,483                   | 166,366        | 438,058        |                  |
| Uruguay   | 21  |                          |                            |   | 961                      | 961            |   | 261                      | 261            | 1,243          |                  |
| Venezuela (Bolivarian Republic of)                    |   |                          |                            |   | 841                      | 841            |   | 468                      | 468            | 1,309          |                  |
| Viet Nam  |   |                          |                            |   | 3                        | 3              |   | 7                        | 7              | 10             |                  |
| Yemen   |   |                          |                            |   |                          |                |   | 1                        | 1              | 1              |                  |
| Zambia  | 86  |                          | (86)                       |   |                          |                |   |                          |                |                |                  |
| <b>Subtotal countries</b>                             | <b>574,547</b>                              |                          | <b>(18,941)</b>            | <b>555,606</b>                              | <b>934,379</b>           | <b>344,865</b> | <b>1,279,244</b>                            | <b>430,761</b>           | <b>344,380</b> | <b>775,141</b> | <b>2,609,991</b> |
| Income Adjustments to Prior Periods                   | 796   | 242                      |                            | 1,038                                       | (820)                    | (193)          | (1,013)                                     | (389)                    | 3              | (386)          | (361)            |
| Refund of Contributions                               |   |                          |                            |   | (1,122)                  |                | (1,122)                                     | (2,243)                  |                | (2,243)        | (3,365)          |
| <b>Total countries</b>                                | <b>575,343</b>                              | <b>242</b>               | <b>(18,941)</b>            | <b>556,644</b>                              | <b>932,437</b>           | <b>344,672</b> | <b>1,277,109</b>                            | <b>428,129</b>           | <b>344,383</b> | <b>772,512</b> | <b>2,606,265</b> |
| Intergovernmental agencies                            |   |                          |                            |   |                          |                |   |                          |                |                |                  |
| Agrifund  |   |                          |                            |   |                          |                |   | 150                      |                | 150            | 150              |
| African Development Bank                              |   |                          |                            |   | 200                      |                | 200   |                          |                |                | 200              |
| Council of Europe Development Bank                    |   |                          |                            |   |                          |                |   | 140                      |                | 140            | 140              |
| European Commission                                   |   |                          |                            |   | 57,470                   |                | 57,470                                      | 88,220                   |                | 88,220         | 145,690          |
| OPEC Fund   |   |                          |                            |   | 1,000                    |                | 1,000                                       |                          |                |                | 1,000            |
| Secretariat of Pacific Community                      |   |                          |                            |   | 363                      |                | 363   |                          |                |                | 363              |
| <b>Subtotal intergovernmental agencies</b>            |   |                          |                            |   | <b>59,033</b>            |                | <b>59,033</b>                               | <b>88,510</b>            |                | <b>88,510</b>  | <b>147,543</b>   |
| Income adjustments to prior periods                   | 362   |                          |                            | 362   | (41)                     |                | (41)  | (341)                    |                | (341)          | (20)             |
| Refund of contributions                               |   |                          |                            |   |                          |                |   | (134)                    |                | (134)          | (134)            |
| <b>Total intergovernmental agencies</b>               | <b>362</b>                                  |                          |                            | <b>362</b>                                  | <b>58,992</b>            |                | <b>58,992</b>                               | <b>88,035</b>            |                | <b>88,035</b>  | <b>147,389</b>   |
| <b>Total countries and intergovernmental agencies</b> | <b>575,705</b>                              | <b>242</b>               | <b>(18,941)</b>            | <b>557,006</b>                              | <b>991,429</b>           | <b>344,672</b> | <b>1,336,101</b>                            | <b>516,164</b>           | <b>344,383</b> | <b>860,547</b> | <b>2,753,654</b> |
| Non-governmental organizations                        |   |                          |                            |   |                          |                |   |                          |                |                |                  |
| AIM - Association Intercooperation                    |   |                          |                            |   |                          | 141            | 141   |                          |                |                | 141              |



| Donor  | Regular resources                           |                          |                            |                | Other resources (regular)                   |                          |                  | Other resources (emergency)                 |                          |                | Total            |
|--|---|--------------------------|----------------------------|----------------|---|--------------------------|------------------|---|--------------------------|----------------|------------------|
|  | Governments and inter-governmental agencies | Non-governmental sources | Transfer to support budget | Subtotal       | Governments and inter-governmental agencies | Non-governmental sources | Subtotal         | Governments and inter-governmental agencies | Non-governmental sources | Subtotal       |                  |
| Alexander Bodini Foundation  |   |                          |                            |                |   | 30                       | 30               |   |                          |                | 30               |
| Amsterdam International Institute of Development                                 |   |                          |                            |                |   | 265                      | 265              |   |                          |                | 265              |
| Atlantic Philanthropies  |   |                          |                            |                |   | 750                      | 750              |   |                          |                | 750              |
| Bernard Van Leer Foundation  |   |                          |                            |                |   | 109                      | 109              |   |                          |                | 109              |
| Bill & Melinda Gates Foundation  |   |                          |                            |                |   | 52,572                   | 52,572           |   |                          |                | 52,572           |
| GAVI Fund  |   |                          |                            |                |   | 10,349                   | 10,349           |   |                          |                | 10,349           |
| Global Alliance for Improved Nutrition (GAIN)                                    |   |                          |                            |                |   | 281                      | 281              |   |                          |                | 281              |
| Global Fund to Fight Aids, Tuberculosis and Malaria                              |   |                          |                            |                |   | 35,827                   | 35,827           |   |                          |                | 35,827           |
| International Development Research Micronutrient Initiative                      |   |                          |                            |                |   | 48                       | 48               |   |                          |                | 48               |
| NYSE Foundation  |   |                          |                            |                |   |                          |                  |   | 7                        | 7              | 7                |
| Red Crescent Society, United Arab Emirates                                       |   |                          |                            |                |   |                          |                  |   | 610                      | 610            | 610              |
| Rotary International   |   |                          |                            |                |   | 30,180                   | 30,180           |   | 250                      | 250            | 30,430           |
| Save the Children, United Kingdom  |   |                          |                            |                |   | 13                       | 13               |   |                          |                | 13               |
| Tetsuko Kuroyanagi   |   | 237                      |                            | 237            |   |                          |                  |   | 949                      | 949            | 1,186            |
| United Nations Women's Guild   |   |                          |                            |                |   |                          |                  |   | 5                        | 5              | 5                |
| United Nations Foundation, Inc.  |   |                          |                            |                |   | 17,162                   | 17,162           |   |                          |                | 17,162           |
| War Child Holland  |   |                          |                            |                |   | 13                       | 13               |   |                          |                | 13               |
| Others   |   | 79                       |                            | 79             |   |                          |                  |   | 38                       | 38             | 117              |
| <b>Subtotal non-governmental organizations</b>                                   |   | <b>316</b>               |                            | <b>316</b>     |   | <b>162,446</b>           | <b>162,446</b>   |   | <b>1,859</b>             | <b>1,859</b>   | <b>164,621</b>   |
| Income adjustments to prior periods  |   | 8                        |                            | 8              |   | (54)                     | (54)             |   | (6)                      | (6)            | (52)             |
| Refund of contributions  |   |                          |                            |                |   | (210)                    | (210)            |   |                          |                | (210)            |
| <b>Total non-governmental organizations</b>                                      |   | <b>324</b>               |                            | <b>324</b>     |   | <b>162,182</b>           | <b>162,182</b>   |   | <b>1,853</b>             | <b>1,853</b>   | <b>164,359</b>   |
| <b>Total countries, intergovernmental agencies and non-governmental agencies</b> | <b>575,705</b>                              | <b>566</b>               | <b>(18,941)</b>            | <b>557,330</b> | <b>991,429</b>                              | <b>506,854</b>           | <b>1,498,283</b> | <b>516,164</b>                              | <b>346,236</b>           | <b>862,400</b> | <b>2,918,013</b> |
| Inter-organizational arrangements  |   |                          |                            |                |   |                          |                  |   |                          |                |                  |
| Food and Agriculture Organization of the   |   |                          |                            |                |   | 396                      | 396              |   |                          |                | 396              |
| Joint United Nations Programme on HIV/AIDS (UNAIDS)                              |   |                          |                            |                |   | 20,974                   | 20,974           |   |                          |                | 20,974           |

| Donor   | Regular resources                           |                          |                            |                   | Other resources (regular)                   |                          |                           | Other resources (emergency)                 |                          |                             | Total            |
|---|---|--------------------------|----------------------------|-------------------|---|--------------------------|---------------------------|---|--------------------------|-----------------------------|------------------|
|   | Governments and inter-governmental agencies | Non-governmental sources | Transfer to support budget | Subtotal          | Governments and inter-governmental agencies | Non-governmental sources | Subtotal                  | Governments and inter-governmental agencies | Non-governmental sources | Subtotal                    |                  |
| United Nations Office - Geneva  |   |                          |                            |                   |   |                          |                           |   | 184                      | 184                         | 184              |
| United Nations Department for Peacekeeping Operations (DPKO)            |   |                          |                            |                   |   |                          |                           |   | 389                      | 389                         | 389              |
| United Nations Trust Fund for Human Security                            |   |                          |                            |                   |   | 2,981                    | 2,981                     |   |                          |                             | 2,981            |
| United Nations Secretariat  |   |                          |                            |                   |   | 64                       | 64                        |   |                          |                             | 64               |
| United Nations Development Group (UNDG)                                 |   |                          |                            |                   |   | 7,898                    | 7,898                     |   |                          |                             | 7,898            |
| United Nations Development Programme (UNDP)                             |   |                          |                            |                   |   | 98,945                   | 98,945                    |   | 60,856                   | 60,856                      | 159,801          |
| United Nations Population Fund (UNFPA)                                  |   |                          |                            |                   |   | 6,810                    | 6,810                     |   |                          |                             | 6,810            |
| United Nations Development Fund for Women (UNIFEM)                      |   |                          |                            |                   |   | 30                       | 30                        |   |                          |                             | 30               |
| United Nations Office for Coordination of Humanitarian Affairs (UNOCHA) |   |                          |                            |                   |   | 40                       | 40                        |   | 101,682                  | 101,682                     | 101,722          |
| United Nations Office on Drugs and Crime (UNODC)                        |   |                          |                            |                   |   | 28                       | 28                        |   |                          |                             | 28               |
| United Nations Joint Programme  |   |                          |                            |                   |   | 7,038                    | 7,038                     |   |                          |                             | 7,038            |
| World Health Organization (WHO)   |   |                          |                            |                   |   | 2,844                    | 2,844                     |   |                          |                             | 2,844            |
| World Bank  |   |                          |                            |                   |   | 47,843                   | 47,843                    |   |                          |                             | 47,843           |
| World Food Programme (WFP)  |   |                          |                            |                   |   | 338                      | 338                       |   | 214                      | 214                         | 552              |
| <b>Subtotal inter-organizational arrangements</b>                       |   |                          |                            |                   |   | <b>196,229</b>           | <b>196,229</b>            |   | <b>163,325</b>           | <b>163,325</b>              | <b>359,554</b>   |
| Income adjustments to prior periods                                     |   |                          |                            |                   |   | 16                       | 16                        |   |                          |                             | 16               |
| Refund of contributions   |   |                          |                            |                   |   | (483)                    | (483)                     |   | (2,845)                  | (2,845)                     | (3,328)          |
| <b>Total inter-organizational arrangements</b>                          |   |                          |                            |                   |   | <b>195,762</b>           | <b>195,762</b>            |   | <b>160,480</b>           | <b>160,480</b>              | <b>356,242</b>   |
| <b>Total</b>  | <b>575,705</b>                              | <b>566</b>               | <b>(18,941)</b>            | <b>557,330</b>    | <b>991,429</b>                              | <b>702,617</b>           | <b>1,694,046</b>          | <b>516,164</b>                              | <b>506,716</b>           | <b>1,022,880</b>            | <b>3,274,255</b> |
| Summary   |   |                          |                            | Regular resources |   |                          | Other resources (regular) |   |                          | Other resources (emergency) | Total            |
| Governments   |   |                          |                            | 556,402           |   |                          | 932,437                   |   |                          | 428,129                     | 1,916,968        |
| Intergovernmental agencies  |   |                          |                            | 362               |   |                          | 58,992                    |   |                          | 88,035                      | 147,389          |
| National committees and private sector fundraising                      |   |                          |                            | 242               |   |                          | 344,672                   |   |                          | 344,383                     | 689,297          |
| Non-governmental organizations  |   |                          |                            | 324               |   |                          | 162,182                   |   |                          | 1,853                       | 164,359          |

| Donor                             | Regular resources                           |                          |                            | Other resources (regular) |   |                          | Other resources (emergency) |   |                          | Total            |                  |
|-----------------------------------|---|--------------------------|----------------------------|---------------------------|---|--------------------------|-----------------------------|---|--------------------------|------------------|------------------|
|                                   | Governments and inter-governmental agencies | Non-governmental sources | Transfer to support budget | Subtotal                  | Governments and inter-governmental agencies | Non-governmental sources | Subtotal                    | Governments and inter-governmental agencies | Non-governmental sources |                  | Subtotal         |
| Inter-organizational arrangements |   |                          |                            |                           |   |                          | 195,762                     |   |                          | 160,480          | 356,242          |
| <b>Total</b>                      |   |                          |                            | <b>557,330</b>            |   |                          | <b>1,694,046</b>            |   |                          | <b>1,022,880</b> | <b>3,274,255</b> |
| Contributions in cash             |   |                          |                            |                           |   |                          |                             |   |                          |                  | 3,258,669        |
| Contributions in kind             |   |                          |                            |                           |   |                          |                             |   |                          |                  | 15,586           |
| <b>Total contributions</b>        |   |                          |                            |                           |   |                          |                             |   |                          |                  | <b>3,274,255</b> |

## **Notes to the financial statements**

### **Note 1**

#### **Statement of the objectives and activities of the United Nations Children's Fund**

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help to meet the basic needs of children and to expand the opportunities of children to reach their full potential. The organization mobilizes political will and material resources to help countries ensure a "first call for children" and to build the capacity of countries to formulate appropriate policies and to deliver services for children and their families.

### **Note 2**

#### **Summary of significant accounting policies**

#### **United Nations Children's Fund**

##### **Accounting convention**

2. The financial statements are prepared in accordance with the Financial Regulations and Rules of UNICEF and the United Nations system accounting standards.

3. With the goal of achieving harmonization in the presentation of the accounts by agencies in the United Nations system, statements I to IV are presented in line with the formats agreed upon by the United Nations System Chief Executives Board for Coordination.

##### **Financial period**

4. In accordance with the UNICEF Financial Regulations and Rules, the accounts are maintained on a biennial basis.

##### **Unit of account**

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rate of exchange.

##### **Translation of currencies**

6. Assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28, differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

##### **Income**

7. Income consists of regular resources, other resources (regular) and other resources (emergency). Regular resources include funds from the voluntary annual contributions of Governments, intergovernmental agencies and non-governmental

organizations, the income received through the UNICEF Division of Private Fundraising and Partnerships (PFP), non-earmarked funds contributed by the public, and other income. Other resources (regular) are funds contributed to UNICEF by Governments, intergovernmental organizations, non-governmental organizations and the United Nations system for specific purposes within the programmes approved by the UNICEF Executive Board. Other resources (emergency) include those contributed for emergency operations.

8. Income is recorded on the basis of funds or pledges received for the current year. Funds received for future years for purposes specified by donors are considered deferred income and recorded as “contributions received in advance”.

9. Contributions income received from National Committees and field offices for other resources (regular and emergency) are recorded on a cash basis. The net proceeds raised by National Committees and field offices for regular resources are recorded on an accrual basis.

10. The statement of income and expenditure does not include funds received into and disbursements made from trust funds.

11. All other income received by UNICEF is credited as regular resources.

12. Contributions in kind are valued by management and reflect the cost UNICEF would normally pay for similar items.

13. Supported deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

### **Expenditure**

14. All expenditures of UNICEF are accounted for on an accrual basis, except for certain expenditures relating to staff entitlements, which are accounted for on the basis of cash disbursements only.

### **Cash**

15. All funds received are initially deposited into UNICEF bank accounts and reflected as cash holdings.

### **Provision for uncollectible contributions receivable**

16. In line with the recommendation of the external auditors (A/51/5/Add.2, chapter II, paragraph 37 and A/63/5/Add. 2, chapter II, paragraph 31), UNICEF maintains a provision for potentially uncollectable contributions receivable.

### **Inventory**

17. The inventory of programme supplies at the UNICEF Supply Division warehouses is shown at average cost. All costs associated with bringing the goods to the warehouse are considered as part of the average cost. Goods in transit to the warehouse are valued at actual cost.

### **Capital assets**

18. Capital assets consist of land, office buildings and staff housing and are presented at their acquisition cost.

### **Unliquidated obligations**

19. Cancellation of unliquidated obligations is recorded as a reduction of expenditure if the budgetary account is valid, or as savings on or cancellation of prior-period obligations if the budgetary account has expired.

### **Consolidation**

20. The financial report and statements reflect the net operating income, assets and liabilities of the Division of Private Fundraising and Partnerships. Transactions between UNICEF and PFP are eliminated on consolidation.

### **After-service health insurance and end-of-service liabilities**

21. The liabilities for after-service health insurance, annual leave and repatriation benefits are disclosed in the notes to the financial statements. UNICEF engages the services of an independent, qualified actuary to carry out an actuarial valuation of the accrued liabilities for these end-of-service benefits.

### **Non-expendable property**

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

## **Private Fundraising and Partnerships**

### **Accounting convention**

23. The accounts of the Division of Private Fundraising and Partnerships are maintained in accordance with the Financial Regulations and Rules of UNICEF and the Greeting Card Operation special supplement.

### **Unit of account**

24. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange on the transaction date.

### **Translation of currencies**

25. Assets and liabilities in currencies other than the United States dollar are valued for accounting purposes at the prevailing United Nations rates of exchange. Any variance in valuation caused by fluctuation of those rates is accounted for as a gain or loss and is recorded under exchange rate adjustment in the income and expenditure statement for the Division of Private Fundraising and Partnerships.

### **Income**

26. Gross proceeds from the sale of cards and gifts are recorded in local currency and accrued on the basis of the provisional sales reports received from the sales partners at year-end. They are converted into United States dollars at the United Nations operational rates of exchange prevailing on 31 December. The accrual is adjusted in the following year on the receipt of the final sales report. If the

provisional sales report is not received from a sales partner by end-of-year closure, gross proceeds are accrued on deliveries to that sales partner for the year, less an allowance for unsold goods.

27. Income from private fund-raising activities and related expenses is recorded separately in the accounts of the Division of Private Fundraising and Partnerships. The net proceeds raised by National Committees for UNICEF and field offices from private fund-raising activities for regular resources are recorded based on the provisional reports submitted. These are then adjusted in the following year upon receipt of the final reports. Net proceeds raised from private fund-raising activities for other resources are recorded upon receipt of funds.

#### **Provision for doubtful accounts receivable**

28. In accordance with the accounting policy of the Division of Private Fundraising and Partnerships, a provision to cover accounts receivable that are considered doubtful for collection may be established. This provision is shown as a deduction from accounts receivable on the statement of assets and liabilities.

#### **Inventory**

29. The inventory of work in process and finished goods is valued at standard cost, while raw materials are valued at moving average cost. It is the policy of PFP to write down unsold cards and dated gifts to zero at the end of the first sales campaign year and all other gifts at the end of the second sales campaign year. All publicity and promotional materials produced in the current campaign year, but relating to future campaign years, are shown at standard cost and included in inventory.

#### **Note 3**

##### **Transfer to the support budget**

30. A transfer made from income to the support budget in keeping with the budget harmonization of the United Nations Development Programme, the United Nations Population Fund and UNICEF, is shown in the following table:

(Thousands of United States dollars)

|  | <i>2010</i>   | <i>2009</i>   |
|--|---------------|---------------|
| Government contributions towards local costs | 285           | 181           |
| Income tax reimbursement                     | 18 656        | 18 466        |
| <b>Total</b>                                 | <b>18 941</b> | <b>18 647</b> |

**Note 4**  
**Division of Private Fundraising and Partnerships**

(Thousands of United States dollars)

|                           | 2010           | 2009           |
|---------------------------|----------------|----------------|
| Income                    |                |                |
| Gross proceeds from sales | 101 276        | 119 561        |
| Private fund-raising      | 393 675        | 385 155        |
| Other income              | 17 939         | 27 588         |
| <b>Total</b>              | <b>512 890</b> | <b>532 304</b> |
| Total expenditure         | 178 799        | 152 886        |
| <b>Net income</b>         | <b>334 091</b> | <b>379 418</b> |

**Note 5**  
**Miscellaneous income**

(Thousands of United States dollars)

|   | 2010          | 2009          |
|---|---------------|---------------|
| Income from the sale of surplus and obsolete property | 1 570         | 1 683         |
| Agency commissions from procurement services          | 5 599         | 7 564         |
| Miscellaneous — others                                | 8 744         | 6 900         |
| <b>Total</b>  | <b>15 913</b> | <b>16 147</b> |

**Note 6**  
**Net currency exchange adjustments and gains on foreign exchange**

(Thousands of United States dollars)

|                                      | 2010         | 2009          |
|--------------------------------------|--------------|---------------|
| Currency exchange adjustments        | (19 936)     | (6 190)       |
| Gains and losses on foreign exchange | 24 064       | 17 823        |
| <b>Total</b>                         | <b>4 128</b> | <b>11 633</b> |

**Note 7**  
**Write-offs/prior-period adjustments**

(Thousands of United States dollars)

|                                | <i>Regular resources</i> | <i>Other resources (regular)</i> | <i>Other resources (emergency)</i> | <i>Total 2010</i> | <i>Total 2009</i> |
|--------------------------------|--------------------------|----------------------------------|------------------------------------|-------------------|-------------------|
| Uncollectible contributions    | —                        | 659                              | 2 237                              | 2 896             | 4 729             |
| Inventory and other write-offs | 1 780                    | —                                | —                                  | 1 780             | 4 090             |
| Prior-period adjustments       | —                        | —                                | —                                  | —                 | (20)              |
| <b>Total</b>                   | <b>1 780</b>             | <b>659</b>                       | <b>2 237</b>                       | <b>4 676</b>      | <b>8 799</b>      |



**Note 8****Provision for uncollectable contributions receivable**

31. In line with the recommendations of the external auditors, UNICEF maintains a provision for potentially uncollectable contributions receivable. The current year's provision is set at \$9.8 million, which represents a decrease of \$1.4 million from 2009.

**Note 9****Reserves**

(Thousands of United States dollars)

|  | <i>Balance as at<br/>1 January 2010</i> | <i>Funds received</i> | <i>Expenses</i> | <i>Balance as at<br/>31 December 2010</i> |
|--|---|-----------------------|-----------------|---|
| Reserve for procurement services           | 2 000                                   | —                     | —               | 2 000                                     |
| Reserve for insurance                      | 115                                     | —                     | —               | 115                                       |
| Reserve for capital assets                 | 27 286                                  | 49                    | —               | 27 335                                    |
| Reserve for after-service health insurance | 210 000                                 | 30 000                | —               | 240 000                                   |
| Reserve for separation fund                | 27 971                                  | 24 625                | 13 901          | 38 695                                    |
| <b>Total</b>                               | <b>267 372</b>                          | <b>54 674</b>         | <b>13 901</b>   | <b>308 145</b>                            |

**Reserve for procurement services**

32. In 1993, the Executive Board approved the establishment of a reserve for procurement services of \$2 million to absorb possible future shortfalls. This reserve was funded by the surplus of handling fees charged for each procurement request against staff and related expenses charged against this fee by the Supply Division. There were no movements in the reserve in 2010.

33. The income and expenditure relating to procurement services amounted to:

(Thousands of United States dollars)

|   | <i>2010</i>  | <i>2009</i>  |
|---|--------------|--------------|
| Funds received                          | 19 415       | 21 126       |
| Less: staff and related expenses        | (13 816)     | (13 562)     |
| <b>Transfer to miscellaneous income</b> | <b>5 599</b> | <b>7 564</b> |

**Reserve for insurance**

34. In 1950, the Executive Board approved the establishment of a reserve for insurance of \$200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. This amount was funded by approved freight allocations. In 1987, an additional \$100,000 from regular resources was added to the reserve to self-insure for property losses. The current balance in this reserve is \$115,000. There were no movements in the reserve in 2010.

**Reserve for capital assets**

35. In 1990, the Executive Board approved the establishment of a capital asset reserve of \$22 million from regular resources to better control future purchases of capital assets, mainly office buildings and staff housing in the field. The increase in the reserve during the year ended 31 December 2010 resulted from rental income of staff housing.

**Reserve for after-service health insurance**

36. In 2003, the Executive Board approved the establishment of a funded reserve for after-service health insurance and an initial allocation of \$30 million from regular resources. The reserve was increased each year thereafter, bringing the balance to \$240 million as of 31 December 2010. Currently, disbursements for retirees are charged against the budget appropriations of the period when actual payments are made.

**Reserve for separation fund**

37. In 2006, the Executive Board approved the establishment of a separation fund to cover separation and termination liabilities and an initial allocation of \$10 million from regular resources. The fund is built up on an annual basis by the net of total contributions less payments made. There was an increase of \$10.7 million in the reserve during the year ended 31 December 2010.

**Note 10****Cash and term deposits**

(Thousands of United States dollars)

|                        | <i>2010</i>      | <i>2009</i>      |
|------------------------|------------------|------------------|
| Term deposits          | 2 208 072        | 2 070 226        |
| Cash (convertible)     | 96 591           | 57 101           |
| Cash (non-convertible) | 14 582           | 11 164           |
| <b>Total</b>           | <b>2 319 245</b> | <b>2 138 491</b> |

**Note 11****Investments**

38. Investments include marketable securities and other negotiable instruments acquired by the organization to produce income. Investments are stated at cost plus or minus any amortized premium or discount. As of 31 December 2010 and 31 December 2009, a total of \$714 million and \$839 million, respectively, were invested in fixed-income securities.

39. As of 31 December 2010 and 31 December 2009, the market value of investments was \$713 million and \$839 million, respectively. While the market value of financial instruments may fluctuate during the investment period, it does not affect the value due on maturity to UNICEF.

**Note 12**  
**Contributions receivable**

40. An ageing of contributions receivable as of 31 December 2010 is shown in the following table:

(Thousands of United States dollars)

|                          | <i>Prior to 2008</i> | <i>2008</i> | <i>2009</i> | <i>2010</i> | <i>31 December 2010</i> | <i>Total<br/>31 December 2009</i> |
|--------------------------|----------------------|-------------|-------------|-------------|-------------------------|-----------------------------------|
| Contributions receivable | 846                  | 8 651       | 32 917      | 291 167     | 333 581                 | 329 723                           |

**Note 13**  
**Other accounts receivable**

(Thousands of United States dollars)

|   | <i>2010</i>    | <i>2009</i>    |
|---|----------------|----------------|
| From:   |                |                |
| National Committees and other private fund-raising partnerships | 406 979        | 388 947        |
| Less: Provision for doubtful accounts receivable                | (15 955)       | (9 796)        |
| Governments, United Nations system and others — trust funds     | 8 671          | 9 480          |
| United Nations system   | 4 209          | 3 978          |
| Governments   | 7 374          | 7 601          |
| Staff members   | 20 793         | 20 655         |
| Accrued interest  | 8 545          | 15 800         |
| Miscellaneous   | 5 135          | 4 989          |
| <b>Total</b>  | <b>445 751</b> | <b>441 654</b> |

**Note 14**  
**Inventories**

(Thousands of United States dollars)

|                          | <i>2010</i>   | <i>2009</i>   |
|--------------------------|---------------|---------------|
| Programme supplies       | 46 022        | 33 708        |
| Packing materials        | 350           | 326           |
| Greeting cards and gifts |               |               |
| Raw materials            | 2 325         | 2 451         |
| Work in progress         | 6             | 40            |
| Finished goods           | 8 615         | 7 266         |
| <b>Total</b>             | <b>57 318</b> | <b>43 791</b> |

**Note 15****Land and buildings**

(Thousands of United States dollars)

|                                     | <i>Office buildings</i> | <i>Staff housing</i> | <i>Total 2010</i> | <i>Total 2009</i> |
|-------------------------------------|-------------------------|----------------------|-------------------|-------------------|
| <b>Opening balance, 1 January</b>   | <b>17 995</b>           | <b>630</b>           | <b>18 625</b>     | <b>17 955</b>     |
| Plus: Additions                     | 264                     | —                    | 264               | 670               |
| <b>Closing balance, 31 December</b> | <b>18 259</b>           | <b>630</b>           | <b>18 889</b>     | <b>18 625</b>     |

**Note 16****Contributions received in advance**

(Thousands of United States dollars)

|  | <i>2010</i>   | <i>2009</i>   |
|--|---------------|---------------|
| Governments and intergovernmental agencies | 18 258        | 4 334         |
| Inter-organizational arrangements          | —             | 15 567        |
| <b>Total</b>                               | <b>18 258</b> | <b>19 901</b> |

41. Pledges amounting to \$267 million have already been received for future years.

**Note 17****Unliquidated obligations**

(Thousands of United States dollars)

|                         | <i>2010</i>    | <i>2009</i>    |
|-------------------------|----------------|----------------|
| Programme accounts      | 229 140        | 226 772        |
| Administrative accounts | 19 634         | 37 606         |
| <b>Total</b>            | <b>248 774</b> | <b>264 378</b> |

**Note 18****Accounts payable**

(Thousands of United States dollars)

|                                | <i>2010</i>   | <i>2009</i>   |
|--------------------------------|---------------|---------------|
| United Nations system          | 12 566        | 11 280        |
| Supplies, services and freight | 80 194        | 67 905        |
| Miscellaneous                  | 2 185         | 6 856         |
| <b>Total</b>                   | <b>94 945</b> | <b>86 041</b> |

**Note 19**  
**Trust funds**

(Thousands of United States dollars)

|                      | 2010           | 2009           |
|----------------------|----------------|----------------|
| Net balance          | 467 333        | 438 242        |
| Receivables          | 8 671          | 9 480          |
| <b>Gross balance</b> | <b>476 004</b> | <b>447 722</b> |

**Note 20**  
**Medical Insurance Plan**

42. The Medical Insurance Plan is a health and dental insurance plan operated by the United Nations, United Nations Development Programme, the Office of the United Nations High Commissioner for Refugees and UNICEF at designated duty stations for the benefit of locally recruited current and former General Service staff members and National Professional Officers as well as their eligible family members. Staff members and the organization share in the cost of the premiums. The ending balance represents the opening balance plus premiums less expenditure.

(Thousands of United States dollars)

|                        | 2010          | 2009          |
|------------------------|---------------|---------------|
| <b>Opening balance</b> | 53 483        | 50 033        |
| Plus: Premiums         | 16 683        | 15 098        |
| Less: Expenditure      | (11 492)      | (11 648)      |
| <b>Ending balance</b>  | <b>58 674</b> | <b>53 483</b> |

**Note 21**  
**After-service health insurance and other end-of-service liabilities**

43. On the basis of an actuarial valuation carried out in 2009, it has been estimated that the accrued liabilities of UNICEF for after-service health insurance (ASHI), annual leave and repatriation benefits as of 31 December 2009 are as follows:

(Thousands of United States dollars)

|                                | 2009           | 2007           |
|--------------------------------|----------------|----------------|
| After-service health insurance |                |                |
| Gross liability                | 732 335        | 613 961        |
| Offset from plan participants  | (268 346)      | (131 248)      |
| <b>Total</b>                   | <b>463 989</b> | <b>482 713</b> |
| Annual leave                   | 37 619         | —              |
| Repatriation                   | 76 676         | —              |
| <b>Total</b>                   | <b>114 295</b> | <b>—</b>       |

44. The accrued liabilities have been computed using the Projected Unit Credit method. This method involves attributing the present value of the total benefit to be received by a staff member to the staff member's periods of past and anticipated future service and using these to determine the benefit accrued from the date the staff member is hired to the valuation date.

45. For annual leave and repatriation, actuarially valued liabilities as at 31 December 2007 are not available.

#### Actuarial assumptions

46. Two key assumptions used by the actuary to determine these accrued liabilities are the discount rate and, for ASHI, the rate of increase in health-care costs.

47. The accrued liabilities for ASHI, annual leave and repatriation benefits are based on a discount rate of 6.0 per cent as at 31 December 2009. The impact on the accrued liabilities of a 1 per cent change in the discount rate is as follows:

(Thousands of United States dollars)

| <i>Change in discount rate</i> | <i>ASHI</i> | <i>Impact on accrued liability</i> |                     |
|--------------------------------|-------------|------------------------------------|---------------------|
|                                |             | <i>Annual leave</i>                | <i>Repatriation</i> |
| 1.0% increase                  | (78 878)    | (2 257)                            | (6 134)             |
| 1.0% decrease                  | 102 078     | 2 633                              | 6 901               |

48. The accrued liability for ASHI is also based on the following rates of health-care cost increases, also known as the health-care trend rates:

| <i>Year</i> | <i>Rate increase in health-care costs inside the United States</i> | <i>Rate increase in health-care costs outside the United States</i> |
|-------------|--|---|
| 2010        | 8.4%   | 6.0%  |
| 2011-2027   | 8.1-4.5%   | 5.9%-4.5%   |

49. The impact on the accrued liability of a 1 per cent change in the health-care cost trend rates is as follows:

(Thousands of United States dollars)

| <i>Change in health-care trend rates</i> | <i>Impact on accrued liability</i> |
|--|------------------------------------|
| 1.0% increase                            | 97 224                             |
| 1.0% decrease                            | (76 042)                           |

50. As at 31 December 2007, the accrued liabilities for ASHI, annual leave and repatriation benefits were based on a discount rate of 5.5 per cent and on the following rates of increase in health-care costs:

| <i>Year</i> | <i>Rate increase in health-care costs inside the United States</i> | <i>Rate increase in health-care costs outside the United States</i> |
|-------------|--|---|
| 2008        | 9.5%   | 5.7%  |
| 2009-2015   | 8.8-5.0%   | 5.4%-4.5%   |

51. Another factor affecting the ASHI valuation is the contributions made by plan participants. These contributions, identified above as “offset from the plan participants”, are deducted from the gross liability to determine the residual liability of UNICEF. Retirees and active staff members participate in the same health-care plans. Their collective contributions are offset against the total cost of providing health care in accordance with the cost sharing ratios approved by the General Assembly. The actuarial valuation as at 31 December 2007 was based on the determination that only contributions from retirees should be included in the offset. The actuarial valuation as at 31 December 2009 is based on the refined determination that contributions from retirees and a portion of the contributions from active staff should be included in the offset.

52. The actuarial valuation for ASHI as at 31 December 2009 includes actuarial gains of \$113 million resulting from changes in the major assumptions used by the actuary since the previous valuation.

#### **Census data**

53. The actuarial valuations were based on census data collected prior to 31 December 2009. Census data as at 31 December 2009 became available subsequent to the completion of the financial statements. The estimate of the accrued liabilities of UNICEF may have increased by 3 per cent, or \$17 million, had these data been used in the actuarial valuation.

#### **Other**

54. Previous to the biennium ended 31 December 2009, the liabilities disclosed for repatriation and annual leave were based on current costs at the reporting date without discounting or other adjustments. The change in accounting policy to an actuarial basis for measuring the liabilities and to the inclusion of travel and shipment within repatriation has not been applied retroactively, due to the impracticality of undertaking an actuarial valuation as at 31 December 2007. Had the former valuation methodology been continued, the disclosed liabilities would have been \$40.3 million for repatriation and \$52.9 million for annual leave.

55. As at 31 December 2010, the balance of the after-service health insurance and separation fund reserves were \$240 million and \$39 million respectively.

#### **Note 22**

##### **United Nations Joint Staff Pension Fund**

56. UNICEF is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined-benefit plan. The financial obligations of the organization to the Pension Fund consist of its mandated contribution at the rate established by the General Assembly, together with any share of any actuarial deficiency payments under

article 26 of the Regulations and Rules of the Pension Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the funds as of the valuation date.

57. At the time of the preparation of this report, the General Assembly had not invoked this provision.

### **Note 23**

#### **Lease**

58. UNICEF is a lessee of the United Nations Development Corporation for a building known as Three United Nations Plaza, as specified in a lease agreement between the parties dated 13 August 1984 and amendments thereto dated 11 January 1994 and 29 September 2009. The base rent, exclusive of operating expense escalations, is fixed at approximately \$6.6 million annually and the lease period extends to 2026. UNICEF may receive title to Three United Nations Plaza upon the expiration of the lease agreement for the consideration of \$1 if it fulfils the conditions of continuous and uninterrupted stay in the building and maintenance of its worldwide headquarters at the same address until 2026. As at 31 December 2010, UNICEF had made payments under this lease agreement amounting to \$101.5 million, and has a further \$101.7 million in lease commitments between 2011 and 2026.

### **Note 24**

#### **Non-expendable property**

(Thousands of United States dollars)

|  | <i>2010</i>    | <i>2009</i>    |
|--|----------------|----------------|
| Cost of non-expendable property — UNICEF               | 51 052         | 48 818         |
| Cost of non-expendable property — under UNICEF custody | 116 694        | 107 017        |
| <b>Total</b>   | <b>167 746</b> | <b>155 835</b> |

### **Note 25**

#### **Liquidity**

59. The UNICEF liquidity requirement recommends a minimum year-end balance of regular resources convertible cash equal to 10 per cent of projected regular resources income for the following year.

60. The financial plan for 2010 recommended a minimum regular resources convertible cash balance of \$100 million.

61. For the purpose of meeting this requirement, the cash holdings and investments of UNICEF, excluding trust funds, are estimated to be apportioned between regular resources and other resources as follows:



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(Thousands of United States dollars)

|   | <i>Regular resources</i> | <i>Other resources</i> |
|---|--------------------------|------------------------|
| Term deposits, cash (convertible) and investments | 696 881                  | 1 845 341              |
| Cash (non-convertible)                            | 14 582                   | —                      |
| <b>Total</b>                                      | <b>711 463</b>           | <b>1 845 341</b>       |

62. UNICEF met its internal liquidity requirement for the year 2010.

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