



## General Assembly

Distr.  
GENERAL

A/AC.96/1064  
21 July 2009

ENGLISH  
Original: ENGLISH

---

### EXECUTIVE COMMITTEE OF THE HIGH COMMISSIONER'S PROGRAMME

Sixtieth session  
Geneva, 28 September - 2 October 2009  
Item 5 (b) of the provisional agenda  
Reports relating to programme and administrative  
oversight and evaluation

### **Voluntary Funds Administered by the United Nations High Commissioner for Refugees (Accounts for the year 2008)<sup>1</sup>**

Report by the High Commissioner<sup>2</sup>

---

<sup>1</sup> This document will be incorporated into the Financial report and audited financial statements for the year ended 31 December 2008 and Report of the Board of Auditors, General Assembly Official Records, Sixty-fourth Session, Supplement No. 5E (A/64/5/Add.5).

<sup>2</sup> Late submission due to a delay in clearance of 2008 financial statements by the Board of Auditors.  
GE.09-01564

## CONTENTS

<u>Chapter</u>	<u>Page</u>
Letter of transmittal .....	3
I. Statement of the High Commissioner's responsibilities and approval of the Financial Statements.....	5
II. Statement of UNHCR's objectives and activities.....	6
III. Financial highlights for the year ended 31 December 2008 .....	7
IV. Financial statements for the year ended 31 December 2008 .....	18
Statement I. Statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2008 – .....	19
Statement II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2008.....	20
Statement III. Statement of cash flows for the year ended 31 December 2008.....	21
Schedules to the accounts	
Schedule 1. Contributions by programme – all funds as at 31 December 2008.....	22
Schedule 2. Status of outstanding contributions as at 31 December 2008.....	35
Schedule 3. Schedule of appropriations under the Annual Programme Budget for the year ended 31 December 2008 .....	38
Schedule 4. Schedule of funds available under Supplementary Programmes funds as at 31 December 2008.....	41
Schedule 5. Status of prior years' projects – obligations liquidated/outstanding as at 31 December 2008.....	43
Annex to Statement I. Detailed statements of income and expenditure .....	46
Annex to Statement II. Detailed statements of assets, liabilities, and reserves and fund balances .....	54
Appendix	
2008 extrabudgetary in-kind donations to UNHCR.....	61
Notes to the financial statements .....	62

Letter of transmittal

1 July 2009

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by the office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2008, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organisation, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2008:

1. We are responsible for preparing financial statements, which properly present the activities of the organisation, and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions, which properly occurred in the financial period by the organisation, have been properly reflected and recorded, in the accounting records. All other records and related information have been made available to you.
2. The financial statements were prepared in accordance with:
  - (a) The United Nations System Accounting Standards;
  - (b) The Financial Regulations of the United Nations;
  - (c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;
  - (d) The accounting policies of the organisation, as summarised in Note 2 to the financial statements and these accounting policies have been applied on a basis consistent with the preceding financial periods.
3. The non-expendable property, disclosed in Note 15 to the financial statements, was owned by the organisation and was free from any charge. The cost of the non-expendable property in existence at 31 December 2008, as disclosed in the note, was fairly stated.

../..

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

cc: Richard Bellin, External Auditors Office (UNHCR)

4. The value of cash and inter-agency balances recorded are not impaired and, in our opinion, are fairly stated.
5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectible amounts, recorded under the provision for doubtful accounts receivable, we expect all significant accounts receivable at 31 December 2008 to be collected.
6. All known accounts payable have been included in the accounts.
7. The unliquidated obligations recorded represent valid commitments of the organisation and were established in accordance with the Financial Rules.
8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.
9. Except as disclosed in the financial statements, the financial position of the organisation was not materially affected by:
  - (a) Charges or credits relating to prior years; and
  - (b) Any changes in the basis of accounting.
10. All expenditure, reported in the period, was incurred in accordance with the Financial Rules of the organisation and any specific donor requirements.
11. All commitments against resources of future financial periods have been disclosed as required by the United Nations System Accounting Standards.
12. We further confirm that all losses of cash or receivables, ex-gratia payments, presumptive frauds and frauds, wherever incurred, were communicated to the Board of Auditors.
13. Disclosure was made, in the accounts, of all matters necessary for the financial statements to present fairly the results of the transactions in the period.
14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

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

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

## I. STATEMENT OF THE HIGH COMMISSIONER'S RESPONSIBILITIES

AND

## APPROVAL OF THE FINANCIAL STATEMENTS

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

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following appended financial statements, comprising Statements I to III, Schedules 1 to 5, Annexes I to II, Appendix I and Supporting Notes, were prepared in accordance with UNHCR Financial Rules (A/AC./96/503/Rev.8) and the United Nations System Accounting Standards. In Management's opinion, the accompanying financial statements present fairly the financial position of the Office as of 31 December 2008, and the results of its operations and its cash flows of individual Programmes, Funds and Accounts for the year then ended.

The Accounts are hereby

Certified:

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

Approved:

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

Geneva, Switzerland  
1 July 2009

## II. STATEMENT OF UNHCR'S OBJECTIVES AND ACTIVITIES

The basic mandate of UNHCR is found in the Statute of the Office of the United Nations High Commissioner for Refugees (General Assembly resolution 428 (V)). According to the Statute, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the present Statute and of seeking permanent solutions for the problems of refugees.

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

### III. FINANCIAL HIGHLIGHTS FOR THE YEAR ENDED 31 DECEMBER 2008

#### A. Introduction

1. These financial highlights are complementary to UNHCR's Accounts for the year 2008. They present an overview of the consolidated results and analysis of the financial statements, by fund, highlighting significant trends and changes. To enable meaningful comparison of trends, the analysis excludes the financial results of the Staff Benefits Fund (in which the end-of-service and post-retirement liabilities are recorded), except as mentioned in paragraphs 36, 37 and 42.

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

#### B. Overview

3. The total funds available<sup>3</sup> for the Annual Programme Fund in 2008 exceeded the Executive Committee-approved budget by \$ 6.6 million. In 2007, the total funds available for the Annual Programme Fund also exceeded the approved budget, in the amount of \$10.4 million. In 2006, there was a funding gap of \$183.2 million. The funding level of the Annual Programme Budget in 2008 was 101 per cent, compared to 101 per cent in 2007 and 84 per cent in 2006. This can be attributed to strong donor support shown through higher contribution levels.

4. During its 42<sup>nd</sup> meeting, held in June 2008, the Standing Committee approved the reconstitution of the Operational Reserve at the full 10 per cent of 2008 programmed activities. This budgetary increase brought the total requirements under the 2008 Annual Programme Budget (not including the Junior Professional Officers programme) to \$1,163.1 million. Figure 1.1 provides a graphic comparison of the total budgets, funds available and overall expenditures for the past five years for the Annual Programme Fund, excluding the Junior Professional Officers programme.

5. As a result of continued rigorous and cautious financial management, a favourable financial position was achieved during 2008. The amount of \$76.3 million was carried over into 2008 from the Annual Programme Budget, out of which \$32.4 million are funds restricted by donor earmarking.

6. Funds available for the Supplementary Programmes Budget in 2008 were \$565.5 million, compared to \$374.7 million in 2007, representing a funding level of 83.6 per cent in 2008 and 90.0 per cent in 2007. Figure 1.2 provides a graphic comparison of total budget, funds available and overall expenditures for the past five years for the Supplementary Programmes Fund.

---

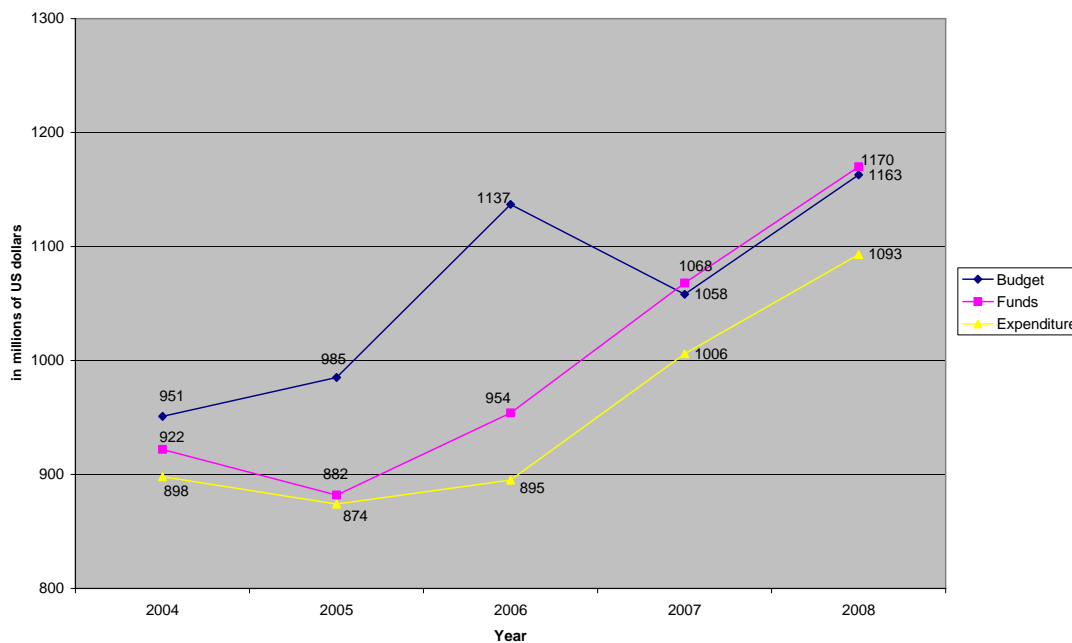
<sup>3</sup> The term "funds available" refers to voluntary contributions, interest and miscellaneous income, currency exchange adjustments, transfers and adjustments, and beginning fund balances.

7. The combined funds available for the Annual Programme (including the Regular Budget) and Supplementary Programmes budgets in 2008 exceeded total expenditures by \$148.9 million, compared to \$110.6 million in 2007 and \$114.2 million in 2006. In the past five years, the excess of total funds available over total expenditures has ranged from \$65.0 million to \$148.9 million. Figure 1.3 provides a comparison of total budget, funds available and overall expenditures for the combined Annual and Supplementary Programmes Funds for the past five years.

8. The cost structure of the Unified Budget remained stable in 2008. Management and Administration costs continued to make up 4 per cent of these total costs (in 2007, 4 per cent). Programme Support costs represented 21 per cent (in 2007, 22 per cent) and Programme costs represented 75 per cent (in 2007, 74 per cent) of the costs under the Unified Budget.

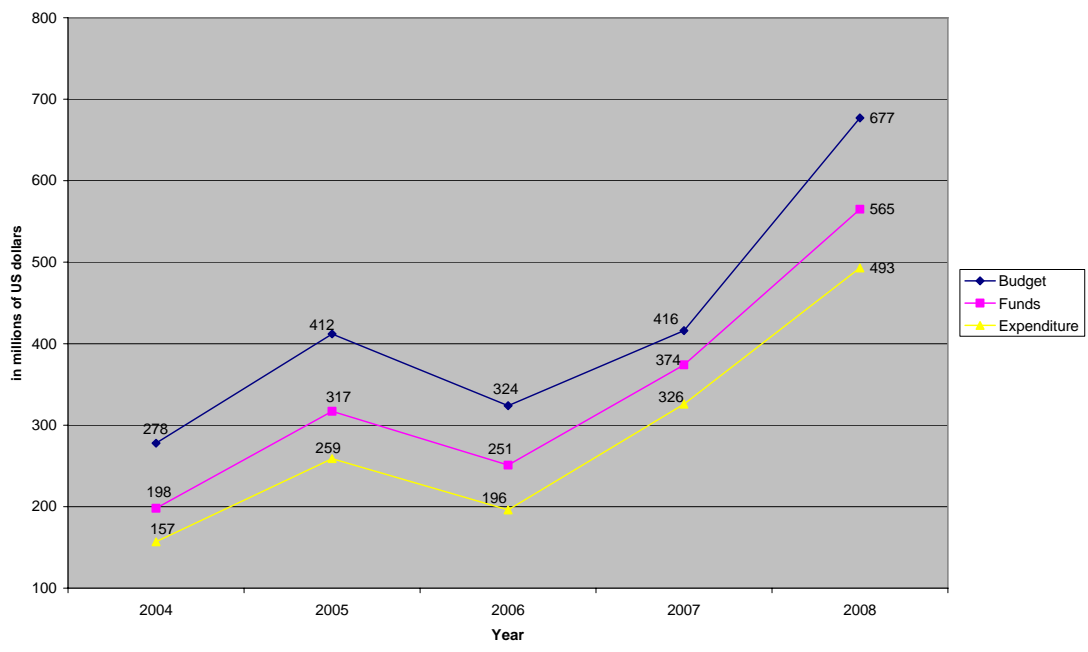
9. The total reserves and fund balances for the organization (excluding the Staff Benefits Fund) rose by \$42.9 million, from \$196.0 million in 2007 to \$238.9 million in 2008.

**Figure 1.1**  
Comparative figures for the Annual Programme Fund

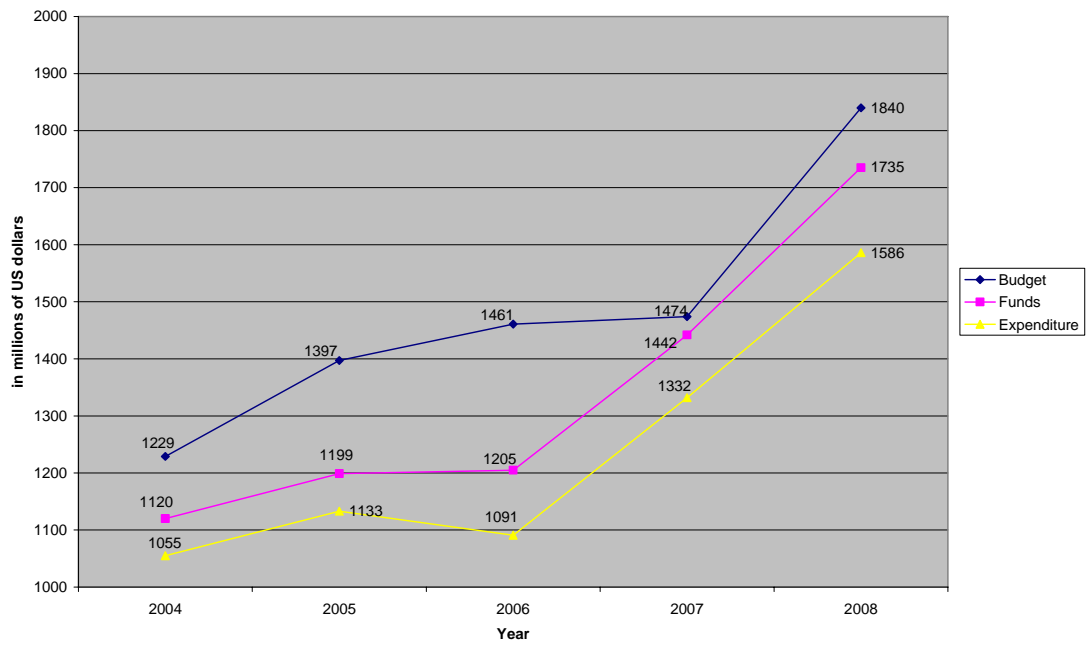




**Figure 1.2**  
Comparative figures for the Supplementary Programmes Fund



**Figure 1.3**  
Combined figures for the Annual and Supplementary Programmes Funds



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

### *Contributions*

10. In 2008, UNHCR received voluntary contributions towards its Annual Programme Budget, including the Regular Budget, in the amount of \$1,070.8 million. This amount represented 92.1 per cent of the Annual Programme Budget, including the “New or additional activities - mandate-related” Reserve. In 2007 and 2006, voluntary contributions against the Annual Programme Budget amounted to \$961.0 million (90.8 per cent) and \$897.1 million (78.9 per cent), respectively. This represents an increase in voluntary contributions to the Annual Programme Budget of \$109.8 million or 11.4 per cent from 2007.

### *Expenditures*

11. In 2008, expenditures under the Annual Programme and Regular Budget Funds were \$1,093.4 million compared to \$1,006.3 million in 2007, representing an increase of \$87.1 million or 8.7 per cent from 2007. Expenditures under the Annual Programme Fund in 2008 represented 94.0 per cent of the Annual Programme Budget.

### *Reserves and fund balances*

12. The reserves and fund balances for the Annual Programme Fund for 2008 amounted to \$76.3 million. This amount is comprised of \$43.9 million in unearmarked funds, and \$32.4 million in earmarked funds, of which \$17.1 million is for the “New or additional activities - mandate-related” Reserve.

### *Cash balances*

13. At the end of 2008, total cash available for the Annual Programme Fund was \$140.3 million, compared to \$149.7 million in 2007, reflecting a slight decrease in the liquidity of the Annual Programme Fund.

## D. Working Capital and Guarantee Fund

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

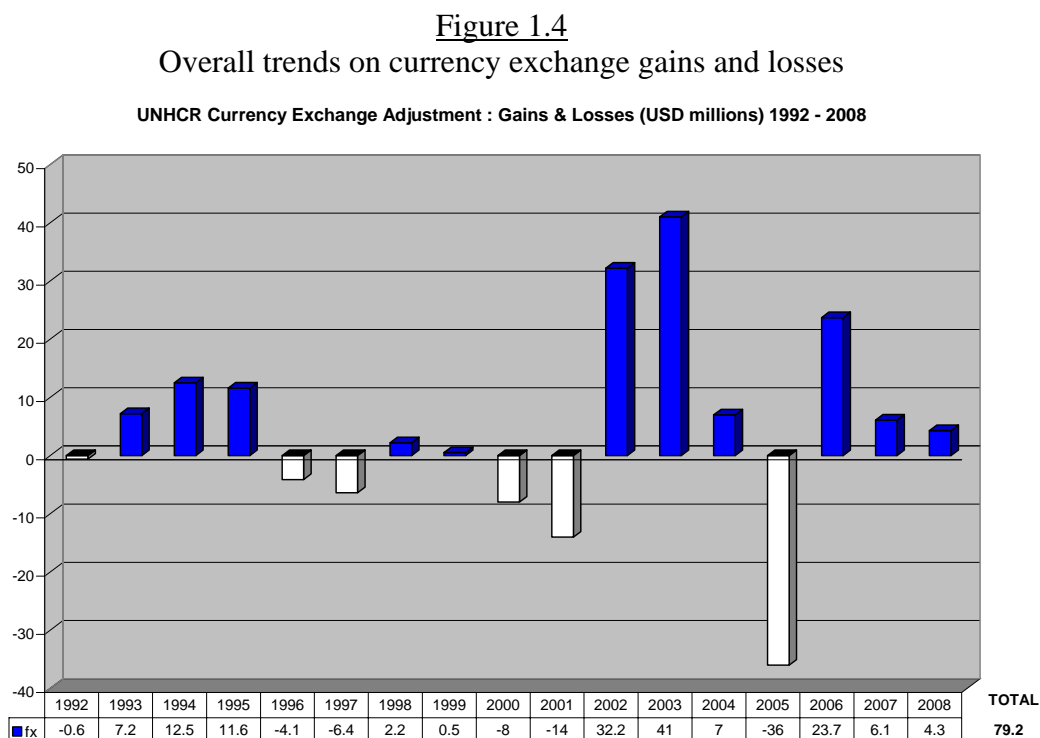
### *Interest income*

15. The organization earns interest income primarily from cash and term deposit balances it maintains throughout the year. In 2008, interest income was \$7.1 million compared to \$10.7 million in 2007, representing a decrease of \$3.6 million. The decrease is due to the dramatic reduction of interest rates by central banks worldwide. Because of effective liquidity and investment management, UNHCR achieved, in 2008, interest income results equivalent to an average rate of 2.50 per cent per annum on invested funds, which is above the benchmark of one

month US Treasury Bills yield curve, which averaged 1.29 per cent per annum. With its ability to monitor global operational cash flows, the organization benefited from increased liquidity volumes. Also, additional cash was available because of the early payment of donor pledges.

*Currency exchange adjustments*

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



17. In 2008, currency exchange adjustments resulted in a net gain of \$4.3 million, compared to a net gain of \$6.1 million in 2007 and a net gain of \$23.7 million in 2006. The net gain of \$4.3 million in 2008 consists of realized gains of \$18.7 million and unrealized losses of \$14.4 million.

18. The realized gains of \$18.7 million are comprised of gains from contributions, in the amount of \$9.5 million; from accounts payable, in the amount of \$1.6 million; and gains of \$7.6 million from other sources, including treasury foreign exchange transactions that were settled during the year in accordance with the United Nations operational rates of exchange in effect at the time of the transaction.

19. The unrealized losses of \$14.4 million are mainly attributable to the results of year-end revaluation of cash, amounting to \$7.8 million; revaluation of contributions receivable, amounting to \$2.5 million; and revaluation of other short-term assets and liabilities, amounting to \$4.1 million.

20. High volatilities, ranging from 20 to 40 per cent against the US dollar, characterized the exchange rate movements in 2008. The net gains from currency exchange adjustments in 2008 are attributable to the continuous weakening of the US dollar against major currencies from January to the beginning of October 2008, followed by the strengthening of the US dollar, in the order of 20 to 30 per cent, for two months. It should be noted that, particularly towards the end of the year 2008, the US dollar confirmed its weakness against the Japanese yen and Swiss franc. Table 1.1 provides an overview of the changes in the major exchange rates, comparing the closing exchange rates against the US dollar as at 31 December 2008 and 31 December 2007.

Table 1.1  
Changes in exchange rates of major currencies against the US dollar

Currency	Currency units per US Dollar		Percentage change
	31-Dec-08	Year ago	
Australian dollar	1.437	1.14	26.1%
Canadian dollar	1.219	0.981	24.3%
Danish krone	5.211	5.11	2.0%
Japanese yen	90.3	114	-20.8%
Norwegian kroner	6.949	5.48	26.8%
Swedish krona	7.69	6.49	18.5%
Swiss franc	1.046	1.14	-8.2%
United Kingdom pounds sterling	0.684	0.502	36.3%
Euro	0.699	0.686	1.9%

21. In 2008, approximately 45 per cent of the organization's voluntary contributions were denominated in United States dollars, 27 per cent in Euros, 6 per cent in Swedish kronas, 4 per cent in Norwegian kroners, 4 per cent in Japanese yen, 4 per cent in pounds sterling, 3 per cent in Canadian dollars, 3 per cent in Danish kroners and the remaining 4 per cent in other currencies. Management will continue to closely monitor and mitigate, to the extent possible, the risk of negative exchange impacts that unanticipated exchange rate changes may have on operations.

#### E. Supplementary Programmes Fund

##### *Voluntary contributions*

22. In 2008, the Supplementary Programmes Budget amounted to \$676.7 million. Voluntary contributions received in this respect amounted to \$543.7 million, or 80.3 per cent of the budget. In 2007, the Supplementary Programmes Budget amounted to \$416.5 million, for which the organization received \$332.7 million in voluntary contributions, reflecting a budget funding rate of 79.9 per cent.

23. There were 27 Supplementary Programmes in 2008, as compared to 19 in 2006. Of the 2008 Supplementary Programmes, there were 11 operations to meet the needs of internally displaced persons (IDPs). The major Supplementary Programmes for 2008 were the Iraq Situation response; the Return and reintegration of Sudanese refugees and IDPs; the Caucasus Crisis; Protection and assistance to refugees and IDPs in Darfur; the Somalia Situation; the IDP operations in the Democratic Republic of the Congo; and the Durable solutions for 1972 Burundian refugees in the United Republic of Tanzania.

*Reserves and fund balances*

24. The reserves and fund balances for the Supplementary Programmes Fund for 2008 amounted to \$72.6 million, compared to \$48.6 million in 2007.

*Cash balances*

25. At the end of 2008, total cash available for the Supplementary Programmes Fund was \$93.0 million, compared to \$67.3 million in 2007.

F. Unified Budget

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

*Cost structure of the Unified Budget*

27. In 2008, total expenditures for programmed activities under the Unified Budget amounted to \$1,552.6 million, compared to \$1,295.4 in 2007, representing an increase of \$257.2 million or 20 per cent from 2007. The combined expenditures of the Annual Programme and Supplementary Funds were 91 per cent of the funds available in 2008, as compared to 92 per cent for 2007. The cost structure of the Unified Budget, as it relates to the relative share of programme support and programme, has changed slightly compared to the preceding year. Table 1.2 provides a comparison of the 2008 results with those of the preceding four years.

Table 1.2  
Cost structure of the Unified Budget  
excluding contributions from the United Nations Regular Budget

	2004	2005	2006	2007	2008
Management and Administration	5%	4%	5%	4%	4%
Programme Support	24%	24%	24%	22%	21%
Programme	71%	72%	71%	74%	75%

*Implementing partner expenditures*

28. In 2008, UNHCR disbursed and committed a total of \$531.5 million or 34 per cent of the unified budget through implementing partners. This compares with \$432.0 million or 33 per cent in 2007.

G. All Funds

29. With the exception of paragraphs 36 and 37, the information presented in this section excludes the financial results of the Staff Benefits Fund.

*Voluntary contributions*

30. In 2008, against a revised total budget of \$1,850.9 million, voluntary contributions reached \$1,628.3 million, compared to \$ 1,305.3 million in 2007, representing an increase of \$323.0 million or 24.7 per cent.

*Expenditures*

31. In 2008, total expenditures amounted to \$1,602.2 million compared to \$1,345.8 million in 2007, representing an increase of \$256.4 million or 19.1 per cent from 2007. Total expenditures were 86.6 per cent of total funds available in 2008.

*Reserves and fund balances*

32. The total reserves and fund balances of the organization for 2008 amounted to \$238.9 million, and are comprised of: \$50 million for the Working Capital and Guarantee Fund; \$76.3 million for the Annual Programme Fund; \$72.6 million for the Supplementary Programmes Fund; \$8.5 million for the Junior Professional Officers programme; and \$31.5 million for the Medical Insurance Plan.

33. The total reserves and fund balances of the organization for 2007 amounted to \$196.0 million, comprising: \$50.0 million for the Working Capital and Guarantee Fund; \$62.0 million for the Annual Programme Fund; \$48.6 million for the Supplementary Programmes Fund; \$7.3 million for Junior Professional Officers programme; and \$28.1 million for the Medical Insurance Plan.

34. The year-end reserves and fund balance for all funds increased by \$42.9 million in 2008 as compared to 2007. Reserves and fund balances available for programme activities increased by \$38.3 million and amounted to \$198.9 million (reserves and fund balances available for the Working Capital and Guarantee Fund, the Annual Programme and Supplementary Programmes Funds).

*Cash balances*

35. At the end of 2008, total cash resources increased to \$322.8 million from \$300.8 million in 2007, compared to \$225.3 million in 2006.

*Unfunded liabilities*

36. The organization's liability for after-service health insurance has been estimated by a consulting actuary at \$307.8 million as at 31 December 2008. The same actuary determined that UNHCR's liability for repatriation grant, travel and shipment is \$27.7 million as of year-end 2008. The organization's liability for unpaid accrued annual leave compensation is estimated at \$33.5 million.

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

*Unliquidated obligations*

38. While the amount of unliquidated obligations increased in 2008, the percentage of unliquidated obligations compared to total expenditures decreased during the year. At the end of 2008, unliquidated obligations were \$120.5 million or 7.5 per cent of total expenditure, compared to \$108.0 million or 8.0 per cent in 2007 and \$84.1 million or 7.6 per cent in 2006.

*Cancellation of prior years' obligations*

39. In 2008, the cancellation of prior years' obligations amounted to \$15.9 million. This amount represents 14.7 per cent of unliquidated obligations at the end of 2007. Comparable figures for previous years are \$9.1 million or 10.8 per cent in 2007 and \$14.8 million or 18.0 per cent in 2006. Management continues to pay close attention to the verification of amounts recorded as unliquidated obligations.

*Central Emergency Response Fund*

40. During 2008, UNHCR did not borrow from the Central Emergency Response Fund (CERF), a fund created by the General Assembly in 2005 (expanding the previous Central Emergency Revolving Fund) for use by operational organizations in the early stages of emergencies. However, UNHCR received contributions, in the form of CERF grants, amounting to \$45.7 million in 2008.

## H. Other items of interest

### *Governance structures, principles and accountability*

41. The Office of the Controller launched a pilot “Pre-Audit Session” within the Iraq Operation. The Session aims to enhance the knowledge and experience of staff at all levels on audit matters, practices, methodologies and processes, bringing a better understanding of audit and oversight mechanisms within UNHCR. It assists operations in building their risk-assessment matrices, and identifying risks and mitigation measures. In addition, staff members who have undergone this training are expected to perform better as audit focal points; to be more cooperative, respectful and responsive to audit missions and queries; and to adopt a more positive approach and attitude towards audit processes, including the formulation of appropriate responses. These staff members are also expected to disseminate the learning gathered from the Pre-Audit Session to other staff within their respective operations. The Pre-Audit Session will be developed and included as a self-learning module within UNHCR’s Learning Programme.

### *Voluntary separation programme*

42. The process of Structural and Management Change was launched by the High Commissioner in February 2006, with the aim of attaining cost-effective structures, processes and workforce composition in UNHCR, and thereby enabling the organization to devote a maximum level of its resources to its beneficiaries. As part of the measures to mitigate the impact resulting from the review of the structures and processes at Headquarters and the Field, a Voluntary separation programme was introduced in August 2008. Of the total costs of \$21.5 million, \$2.6 million was paid during 2008 and \$18.9 million was accrued under the Staff Benefits Fund in respect of the 164 staff members who availed themselves of the programme.

### *Global Service Centre, Budapest*

43. During 2008, the Financial Control Section (FCS), responsible for the organization’s financial information and reporting, as well as for rendering support to field offices and headquarters units on accounting and finance-related issues, became fully operational in its new location at the Global Service Centre in Budapest. FCS collaborated with the Programme Budget Service during the latter part of 2008 to prepare for the transfer of additional functions relating to systems maintenance and data-processing functions to the Global Service Centre.



FINANCIAL HIGHLIGHTS  
FIVE-YEAR SUMMARY  
(in millions of United States dollars)

AS OF AND FOR THE YEAR ENDED 31 DECEMBER

	2004					2005					2006					2007					2008				
	Annual programme	Supplementary programme	Other funds**	Total		Annual programme	Supplementary programme	Other funds**	Total		Annual programme	Supplementary programme	Other funds**	Total		Annual programme	Supplementary programme	Other funds**	Total		Annual programme	Supplementary programme	Other funds**	Total	
<b>Budget</b>	950.7	276.0	10.2	1 236.9		985.1	412.2	10.3	1 407.6		1 136.8	324.3	10	1 471.1		1 057.9	416.5	10.0	1 484.4		1 163.1	676.7	11.1	1 850.9	
<b>Total funds available</b>	921.8	197.5	87.7	1 207.0		882.9	317.2	77.9	1 278.0		953.6	251.4	94.3	1 299.3		1 066.3	374.7	98.7	1 541.7		1 169.7	565.5	105.9	1 841.1	
Income - voluntary contributions	821.7	158.3	10.0	990.0		837.8	287.5	9.6	1 134.9		887.1	203.5	10.3	1 110.9		961	332.7	11.6	1 305.3		1 070.8	543.7	13.9	1 628.4	
Interest & miscellaneous income	4.4	-	5.7	10.1		6.3	-	7.2	13.5		6.4	-	10.2	16.6		5.3	-	17.2	22.5		6.3	-	12.9	19.2	
Currency exchange adjustment	6.9	-	-	6.9		-	-	(36.0)	(36.0)		-	-	23.7	23.7		-	-	6.1	6.1		-	-	4.3	4.3	
Transfers and adjustments	40.3	(10.3)	(1.0)	29.0		14.5	(11.0)	20.4	23.9		41.6	(10.8)	(15.9)	14.9		43.2	(13.4)	(17.1)	12.7		30.5	(26.8)	(10.5)	(6.8)	
Beginning fund balance	48.5	49.5	73.0	171.0		24.3	40.7	76.7	141.7		8.5	58.7	66	133.2		58.8	55.4	80.9	195.1		62.1	48.6	85.3	196.0	
<b>Total expenditures</b>	897.5	156.8	11.1	1 065.4		874.4	256.5	11.8	1 144.7		894.8	196.0	13.3	1 104.1		1 006.3	326.1	13.4	1 345.8		1 083.4	492.9	15.9	1 602.2	
Management & administration	75.7	-	-	75.7		85.5	-	-	85.5		76.5	-	-	76.5		88.1	-	-	88.1		96.8	-	-	96.8	
Programme support	228.8	19.4	-	248.2		237.2	26.1	-	263.3		246	15.8	-	261.8		272.5	16.3	-	288.8		292.8	25.7	-	318.5	
Programme	592.0	137.4	11.1	740.5		551.7	232.4	11.8	795.9		570.3	180.2	13.3	763.8		645.7	309.8	13.4	969.9		703.8	467.2	15.9	1 166.9	
<b>Reserves and fund balance</b>	24.3	40.7	76.6	141.6		8.5	58.7	66.1	133.3		58.8	55.4	80.9	195.1		62.1	48.6	85.3	196.0		76.3	72.6	90.0	238.9	
Loan from working capital	-	-	1.3	1.3		12.2	-	-	12.2		-	-	-	-		-	-	-	-		-	-	-	-	
Cash and term deposits	41.4	31.6	74.2	147.2		6.6	57.7	68.0	133.3		88.8	55.5	80	225.3		149.7	67.3	83.7	300.7		140.3	83	89.4	322.7	
Unliquidated obligation	69.3	22.2	-	91.5		47.5	30.8	3.2	81.5		68.3	15.8	-	84.1		71	37	-	108.0		71.8	48.7	-	120.5	
Cancellation of previous years	10.8	6.7	-	17.5		13.3	1.8	-	15.1		7.2	7.5	-	14.7		7.2	1.9	-	9.1		11.9	4.0	-	15.9	

\*\* Includes UN Regular Budget

\*\* Includes the Working Capital and Guarantee Fund, the Medical Insurance Plan, and the Junior Professional Officer scheme; does not include the Staff Benefits Fund

IV. FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2008

**STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES**  
for the year ended 31 December 2008  
(in thousands of United States Dollars)

STATEMENT I										
	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund	UN Regular Budget Fund	Supplementary Programmes Fund	Junior Professional Officers Fund Note 2 (b)	Staff Benefits Fund	Medical Insurance Plan Note 2 (b)	2008	2007
<b>INCOME:</b>										
Voluntary Contributions	Note 2 (d), Sch 1		1 036 972	33 854	5 437 767	13 892			1 628 485	1 305 318
Other/Miscellaneous Income										
Interest Income	Note 2 (e)	6 286						807	7 093	12 014
Currency exchange adjustments	Note 2 (f)	4 289							4 289	6 102
Other/Miscellaneous Income	Note 2 (g)	88	6 337		4			5 683	12 112	10 533
<b>TOTAL INCOME</b>		<b>10 663</b>	<b>1 043 309</b>	<b>33 854</b>	<b>5 437 771</b>	<b>13 892</b>		<b>6 490</b>	<b>1 651 979</b>	<b>1 333 967</b>
<b>EXPENDITURE:</b>										
Expenditure	Note 2 (h)	1 704	1 059 612	33 854	492 948	11 060	25 983	3 111	1 628 272	1 352 490
<b>TOTAL EXPENDITURE</b>		<b>1 704</b>	<b>1 059 612</b>	<b>33 854</b>	<b>492 948</b>	<b>11 060</b>	<b>25 983</b>	<b>3 111</b>	<b>1 628 272</b>	<b>1 352 490</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>8 959</b>	<b>(16 303)</b>	<b>0</b>	<b>50 823</b>	<b>2 832</b>	<b>(25 983)</b>	<b>3 379</b>	<b>23 707</b>	<b>(18 523)</b>
Adjustments to Prior Years' Contributions										
Adjustments to Prior Years' Expenditure			(1 139)			(194)			(1 333)	(7 712)
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>8 959</b>	<b>(12 946)</b>	<b>0</b>	<b>55 646</b>	<b>2 633</b>	<b>(25 860)</b>	<b>3 379</b>	<b>31 811</b>	<b>(362 390)</b>
Cancellation of Prior Years' Obligations	Sch 5		11 947		3 989	2	221		16 159	9 132
Transfer Supplementary Programme to Annual Programme	Note 4 (a)		43 887		(43 887)					
Transfer to/from other funds	Note 4 (b)/(c)	(8 959)	(28 679)		8 271	(1 327)	30 694			
<b>RESERVES AND FUND BALANCES, BEGINNING OF YEAR</b>		50 000	62 130		48 586	7 211	(374 087)	28 080	(178 080)	195 178
<b>RESERVES AND FUND BALANCES, END OF YEAR</b>		<b>50 000</b>	<b>76 339</b>	<b>0</b>	<b>72 605</b>	<b>8 519</b>	<b>(369 032)</b>	<b>31 459</b>	<b>(130 110)</b>	<b>(178 080)</b>

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES**  
as at 31 December 2008  
(in thousands of United States Dollars)

STATEMENT II										
	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund	UN Regular Budget Fund	Supplementary Programmes Fund	Junior Professional Officers Note 2 (b)	Staff Benefits Fund	Medical Insurance Plan Note 2 (b)	2008	2007
<b>ASSETS:</b>										
Cash and term deposits	Note 9	49 746	140 325		93 028	8 180	19 360	31 488	342 127	300 756
Accounts receivable										
Voluntary contributions receivable	Note 10		52 944		28 290	351			81 585	67 313
Due from United Nations agencies	Note 12		3 131						3 131	1 768
Due from implementing agencies, net	Note 5 (a)		346						346	417
Other receivables	Note 13		28 499						28 499	29 167
Other assets	Note 14	254	2 378						2 632	2 045
<b>TOTAL ASSETS</b>		<b>50 000</b>	<b>227 623</b>	<b>0</b>	<b>121 318</b>	<b>8 531</b>	<b>19 360</b>	<b>31 488</b>	<b>458 320</b>	<b>401 466</b>
<b>LIABILITIES:</b>										
Contributions received in advance			48 885						48 885	57 049
Unliquidated obligations			71 773		48 668	12		29	120 482	108 039
Accounts payable	Note 16		30 626		45		388 392		419 063	414 458
<b>TOTAL LIABILITIES</b>		<b>0</b>	<b>151 284</b>	<b>0</b>	<b>48 713</b>	<b>12</b>	<b>388 392</b>	<b>29</b>	<b>588 430</b>	<b>579 546</b>
<b>RESERVES AND FUND BALANCES</b>		<b>50 000</b>	<b>76 339</b>	<b>0</b>	<b>72 605</b>	<b>8 519</b>	<b>(369 032)</b>	<b>31 459</b>	<b>(130 110)</b>	<b>(178 080)</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>50 000</b>	<b>227 623</b>	<b>0</b>	<b>121 318</b>	<b>8 531</b>	<b>19 360</b>	<b>31 488</b>	<b>458 320</b>	<b>401 466</b>

**STATEMENT OF CASH FLOWS**  
for the year ended 31 December 2008  
(in thousands of United States Dollars)

	STATEMENT III								
	Working Capital and Guarantee Fund	Annual Programme Fund	UN Regular Budget Fund	Supplementary Programme Fund	Junior Professional Officers Fund	Staff Benefits Fund	Medical Insurance Plan	TOTAL	
								2008	2007
<b>Cash Flows from Operating Activities</b>									
Net excess (shortfall) of income over expenditure (Statement 1)	8 959	(12 946) (4 977)	1 057	55 646 (10 001)	2 633 (351)	(25 860)	3 379	31 811 (14 271)	(382 390) (750)
(Increase) decrease in contribution receivable									
(Increase) decrease in other accounts receivable	1 057	(1 681)						(624)	(6 778)
(Increase) decrease in other assets	290	(877)						(587)	11 077
Increase (decrease) in contributions received in advance		(8 164) 741		11 661	12		29	(8 164) 12 443	23 698 23 885
Increase (decrease) in unliquidated obligations		(8 643)	(1 057)			14 305	(807)	4 605 (7 093)	397 598 (12 014)
Increase (decrease) in accounts payable	(6 286)							(4 289)	(6 103)
Less: Interest income	(4 289)								
Currency exchange adjustments									
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(269)</b>	<b>(36 547)</b>	<b>0</b>	<b>57 306</b>	<b>2 294</b>	<b>(11 555)</b>	<b>2 601</b>	<b>13 830</b>	<b>48 222</b>
<b>Cash flows from investing and financing Activities</b>									
Interest income	6 286						807	7 093	12 013
Currency exchange adjustments	4 289							4 289	6 103
<b>NET CASH FROM INVESTING AND FINANCING</b>	<b>10 575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>807</b>	<b>11 382</b>	<b>18 116</b>
<b>Cash flows from other sources</b>									
Cancellation of prior years obligations		11 947		3 989	2	221		16 159	9 132
Transfer to (from) other funds	(8 959)	15 208		(35 616)	(1 327)	30 694			
<b>NET CASH FROM OTHER SOURCES</b>	<b>(8 959)</b>	<b>27 155</b>	<b>0</b>	<b>(31 627)</b>	<b>(1 325)</b>	<b>30 915</b>	<b>0</b>	<b>16 159</b>	<b>9 132</b>
Net Increase (decrease) in cash and term deposits	1 347	(9 392)		25 679	969	19 360	3 408	41 371	75 470
<b>Cash and term deposits at beginning of year</b>	<b>48 399</b>	<b>149 717</b>		<b>67 349</b>	<b>7 211</b>		<b>28 080</b>	<b>300 756</b>	<b>225 286</b>
<b>CASH AND TERM DEPOSITS AT END OF YEAR</b>	<b>49 746</b>	<b>140 325</b>	<b>0</b>	<b>93 028</b>	<b>8 180</b>	<b>19 360</b>	<b>31 488</b>	<b>342 127</b>	<b>300 756</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b><u>FIELD OPERATIONS</u></b>			
<b><u>AFRICA</u></b>			
<b>AFRICA OVERALL</b>	<b>60 402</b>		<b>60 402</b>
<b><u>WEST AFRICA</u></b>			
WEST AFRICA OVERALL	9 649		9 649
COTE D'IVOIRE	2 090		2 090
GHANA	1 354		1 354
GUINEA	1 150		1 150
LIBERIA	10 629	75	10 703
NIGERIA	32		32
SENEGAL	297		297
SIERRA LEONE	1 660		1 660
<b>WEST AFRICA</b>	<b>26 859</b>	<b>75</b>	<b>26 934</b>
<b><u>EAST AND HORN OF AFRICA</u></b>			
EAST & HORN OF AFRICA OVERALL	19 738		19 738
DJIBOUTI	24		24
ERITREA	1 287		1 287
ETHIOPIA	11 596		11 596
KENYA	22 575	1 527	24 103
SOMALIA	4 673		4 673
SUDAN	15 695		15 695
UGANDA	18 895	272	19 167
<b>EAST AND HORN OF AFRICA</b>	<b>94 483</b>	<b>1 799</b>	<b>96 282</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>			
CENTRAL AFRICA & GREAT LAKES	33 562		33 562
COUNTRIES IN CENTRAL AFRICA	364		364
BURUNDI	27 254	529	27 783
CAMEROON	6 184		6 184
CENTRAL AFRICAN REPUBLIC	2 343		2 343
CHAD	77 203	779	77 982
THE REPUBLIC OF THE CONGO	1 414		1 414
DEMOCRATIC REP OF THE CONGO	35 836	322	36 158
GABON	46		46
RWANDA	2 290	188	2 478
UNITED REPUBLIC OF TANZANIA	16 466	288	16 755
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>202 961</b>	<b>2 106</b>	<b>205 068</b>
<b><u>SOUTHERN AFRICA</u></b>			
SOUTHERN AFRICA OVERALL	7 125		7 125
ANGOLA	1 761		1 761
BOTSWANA	186		186
MALAWI	61		61
MOZAMBIQUE	477		477
SOUTH AFRICA	617		617
ZAMBIA	3 284		3 284
ZIMBABWE	839		839
<b>SOUTHERN AFRICA</b>	<b>14 350</b>		<b>14 350</b>
<b>AFRICA</b>	<b>399 056</b>	<b>3 980</b>	<b>403 036</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>			
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>511</b>		<b>511</b>
<b><u>NORTH AFRICA</u></b>			
NORTH AFRICA OVERALL	2 204		2 204
ALGERIA	3 245		3 245
LIBYAN ARAB JAMAHIRIYA	188		188
MAURITANIA	538		538
MOROCCO	385		385
<b>NORTH AFRICA</b>	<b>6 560</b>		<b>6 560</b>
<b><u>MIDDLE EAST</u></b>			
MIDDLE EAST OVERALL	8 070		8 070
EGYPT	1 913		1 913
JORDAN	194		194
LEBANON	606		606
SYRIAN ARAB REPUBLIC	44		44
YEMEN	7 468		7 468
<b>MIDDLE EAST</b>	<b>18 296</b>		<b>18 296</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>25 366</b>		<b>25 366</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b><u>ASIA AND THE PACIFIC</u></b>			
<b>ASIA AND PACIFIC OVERALL</b>	<b>5 911</b>		<b>5 911</b>
<b><u>SOUTH ASIA</u></b>			
BANGLADESH	6 397		6 397
INDIA	1 556		1 556
NEPAL	9 126		9 126
SRI LANKA	17 091		17 091
<b>SOUTH ASIA</b>	<b>34 170</b>		<b>34 170</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>			
EAST ASIA AND PACIFIC OVERALL	9 122		9 122
AUSTRALIA	106		106
INDONESIA	642		642
JAPAN	324		324
MALAYSIA	673		673
PAPUA NEW GUINEA	9		9
MYANMAR	5 854		5 854
THAILAND	5 514		5 514
VIET NAM	563		563
<b>EAST ASIA AND THE PACIFIC</b>	<b>22 808</b>		<b>22 808</b>
<b><u>SOUTH-WEST ASIA</u></b>			
SOUTH-WEST ASIA OVERALL	32 014		32 014
AFGHANISTAN	60 393	270	60 663
ISLAMIC REPUBLIC OF IRAN	4 210		4 210
PAKISTAN	9 257		9 257
<b>SOUTH-WEST ASIA</b>	<b>105 874</b>	<b>270</b>	<b>106 144</b>
<b><u>CENTRAL ASIA</u></b>			
CENTRAL ASIA OVERALL	2 137	0	2 137
TURKMENISTAN	252	0	252
<b>CENTRAL ASIA</b>	<b>2 389</b>		<b>2 389</b>
<b>ASIA AND THE PACIFIC</b>	<b>171 151</b>	<b>270</b>	<b>171 421</b>
<b><u>EUROPE</u></b>			
<b>EUROPE OVERALL</b>	<b>400</b>		<b>400</b>
<b><u>EASTERN EUROPE</u></b>			
EASTERN EUROPE OVERALL	6 278		6 278
ARMENIA	145		145
AZERBAIJAN	1 895		1 895
BELARUS	407		407
GEORGIA	1 676		1 676
RUSSIAN FEDERATION	6 195		6 195
UKRAINE	378		378
<b>EASTERN EUROPE</b>	<b>16 974</b>		<b>16 974</b>
<b><u>CENTRAL EUROPE</u></b>			
CENT EUROPE AND BALTIC STATES	2 217		2 217
CYPRUS	40		40
CZECH REPUBLIC	0		0
HUNGARY	185		185
TURKEY	147		147
<b>CENTRAL EUROPE</b>	<b>2 589</b>		<b>2 589</b>
<b><u>WESTERN EUROPE</u></b>			
WESTERN EUROPE OVERALL	973		973
AUSTRIA	64		64
BELGIUM	296		296
FRANCE	567		567
GERMANY	583		583
GREECE	134		134
IRELAND	163		163
ITALY	1 747		1 747
SPAIN	700		700
SWEDEN	100		100
UNITED KINGDOM	456		456
<b>WESTERN EUROPE</b>	<b>5 783</b>		<b>5 783</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b><u>SOUTH EASTERN EUROPE</u></b>			
SOUTH EASTERN EUROPE OVERALL	8 751		8 751
BOSNIA AND HERZEGOVINA	879		879
CROATIA	371		371
MONTENEGRO	622		622
SERBIA	6 325		6 325
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	559		559
<b>SOUTH EASTERN EUROPE</b>	<b>17 508</b>		<b>17 508</b>
<b>EUROPE</b>	<b>43 253</b>		<b>43 253</b>
<b><u>AMERICAS</u></b>			
<b>AMERICAS OVERALL</b>	<b>1 898</b>		<b>1 898</b>
<b><u>NORTHERN SOUTH AMERICA</u></b>			
NORTHERN SOUTH AMERICA OVERALL	3 447		3 447
VENEZUELA REGIONAL OFFICE	431		431
ECUADOR	4 136		4 136
COLOMBIA	230		230
COSTA RICA	231		231
PANAMA	291		291
<b>NORTHERN SOUTH AMERICA</b>	<b>8 767</b>		<b>8 767</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>			
SOUTHERN SOUTH AMERICA OVERALL	930		930
ARGENTINA REGIONAL OFFICE	154		154
BRAZIL	131		131
<b>SOUTHERN SOUTH AMERICA</b>	<b>1 215</b>		<b>1 215</b>
<b><u>CENTRAL AMERICA AND MEXICO</u></b>			
CENTRAL AMERICA OVERALL	310		310
<b>CENTRAL AMERICA AND MEXICO</b>	<b>310</b>		<b>310</b>
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>			
NORTH AMERICA & THE CARIBBEAN	1 200		1 200
UNITED STATES OF AMERICA	213		213
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>1 413</b>		<b>1 413</b>
<b>AMERICAS</b>	<b>13 602</b>		<b>13 602</b>
<b>FIELD OPERATIONS OVERALL</b>	<b>1 060</b>		<b>1 060</b>
<b>FIELD OPERATIONS</b>	<b>653 488</b>	<b>4 250</b>	<b>657 739</b>
<b><u>GLOBAL PROGRAMMES</u></b>			
DIV INT PROTECTION SERVICES	4 791		4 791
DIV EXTERNAL RELATIONS	116		116
DEPARTMENT OF OPERATIONS	14 703	1 932	16 635
DIV HUMAN RESOURCES MANAGEMENT	2 000		2 000
GLOBAL PROGRAMMES OVERALL	11 482		11 482
<b>GLOBAL PROGRAMMES</b>	<b>33 093</b>	<b>1 932</b>	<b>35 025</b>
<b><u>HEADQUARTERS</u></b>			
EXECUTIVE DIRECTION AND MANAGEMENT	495		495
DIV INT PROTECTION SERVICES	238		238
DEPARTMENT OF OPERATIONS	12		12
GLOBAL SERVICE CENTRE	238	1 876	2 114
HEADQUARTERS OVERALL	22 757		22 757
<b>HEADQUARTERS</b>	<b>23 740</b>	<b>1 876</b>	<b>25 615</b>
<b>OPERATIONAL RESERVE</b>	<b>12 900</b>		<b>12 900</b>
<b>OVERALL</b>	<b>305 693</b>		<b>305 693</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>1 028 915</b>	<b>8 058</b>	<b>1 036 972</b>



**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 Report 1

UN REGULAR BUDGET FUND	Cash	In-Kind	Total
HEADQUARTERS	33 854		33 854
TOTAL UN REGULAR BUDGET FUND	33 854		33 854

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 Report 1

JUNIOR PROFESSIONAL OFFICERS FUND	Cash	In-Kind	Total
GLOBAL PROGRAMMES	13 892		13 892
TOTAL JUNIOR PROFESSIONAL OFFICERS FUND	13 892		13 892

Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMMES FUND	Cash	In-Kind	Total
<b><u>FIELD OPERATIONS</u></b>			
<b><u>AFRICA</u></b>			
<b>AFRICA OVERALL</b>	<b>17 577</b>		<b>17 577</b>
<b><u>WEST AFRICA</u></b>			
COTE D'IVOIRE	1 123		1 123
LIBERIA	1 857		1 857
SENEGAL	566		566
<b>WEST AFRICA</b>	<b>3 547</b>		<b>3 547</b>
<b><u>EAST AND HORN OF AFRICA</u></b>			
EAST & HORN OF AFRICA OVERALL	1 533		1 533
DJIBOUTI	564		564
ETHIOPIA	5 009		5 009
KENYA	11 602	67	11 668
SOMALIA	9 339		9 339
SUDAN	66 407	807	67 214
UGANDA	12 508	24	12 532
<b>EAST AND HORN OF AFRICA</b>	<b>106 962</b>	<b>898</b>	<b>107 860</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>			
CENTRAL AFRICA & GREAT LAKES	1 560		1 560
BURUNDI	2 596	31	2 627
CENTRAL AFRICAN REPUBLIC	2 627		2 627
CHAD	10 165		10 165
DEMOCRATIC REP OF THE CONGO	21 816	324	22 141
UNITED REPUBLIC OF TANZANIA	19 256	347	19 603
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>58 020</b>	<b>703</b>	<b>58 723</b>
<b><u>SOUTHERN AFRICA</u></b>			
SOUTHERN AFRICA OVERALL	723		723
SOUTH AFRICA	142		142
ZIMBABWE	2 325		2 325
<b>SOUTHERN AFRICA</b>	<b>3 190</b>		<b>3 190</b>
<b>AFRICA</b>	<b>189 296</b>	<b>1 601</b>	<b>190 897</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>			
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>110 996</b>		<b>110 996</b>
<b><u>NORTH AFRICA</u></b>			
NORTH AFRICA OVERALL	1 504		1 504
ALGERIA	602		602
LIBYAN ARAB JAMAHIRIYA	194		194
MAURITANIA	4 579		4 579
MOROCCO	384		384
TUNISIA	138		138
WESTERN SAHARA (CONF. BUILDING MEASURES)	2 418		2 418
<b>NORTH AFRICA</b>	<b>9 818</b>		<b>9 818</b>
<b><u>MIDDLE EAST</u></b>			
MIDDLE EAST OVERALL	13 358		13 358
EGYPT	157		157
IRAQ	32 861		32 861
JORDAN	53 414		53 414
LEBANON	533		533
SYRIAN ARAB REPUBLIC	27 135		27 135
YEMEN	4 079		4 079
<b>MIDDLE EAST</b>	<b>131 537</b>		<b>131 537</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>252 351</b>		<b>252 351</b>
<b><u>ASIA AND THE PACIFIC</u></b>			
<b><u>SOUTH ASIA</u></b>			
SRI LANKA	313		313
<b>SOUTH ASIA</b>	<b>313</b>		<b>313</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>			
CHINA	2 597		2 597
MYANMAR	7 701		7 701
<b>EAST ASIA AND THE PACIFIC</b>	<b>10 298</b>		<b>10 298</b>
<b><u>SOUTH-WEST ASIA</u></b>			
PAKISTAN	12 659		12 659
<b>SOUTH-WEST ASIA</b>	<b>12 659</b>		<b>12 659</b>
<b>ASIA AND THE PACIFIC</b>	<b>23 271</b>		<b>23 271</b>
<b><u>EUROPE</u></b>			
<b><u>EASTERN EUROPE</u></b>			
GEORGIA	17 226		17 226
<b>EASTERN EUROPE</b>	<b>17 226</b>		<b>17 226</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMMES FUND	Cash	In-Kind	Total
<b><u>CENTRAL EUROPE</u></b>			
TURKEY	859		859
<b>CENTRAL EUROPE</b>	<b>859</b>		<b>859</b>
<b>EUROPE</b>	<b>18 085</b>		<b>18 085</b>
<b><u>AMERICAS</u></b>			
<b><u>NORTHERN SOUTH AMERICA</u></b>			
COLOMBIA	15 680		15 680
<b>NORTHERN SOUTH AMERICA</b>	<b>15 680</b>		<b>15 680</b>
<b>AMERICAS</b>	<b>15 680</b>		<b>15 680</b>
<b>FIELD OPERATIONS</b>	<b>498 683</b>	<b>1 601</b>	<b>500 283</b>
<b><u>GLOBAL PROGRAMMES</u></b>			
DEPARTMENT OF OPERATIONS	5 634		5 634
OTHER GLOBAL PROGRAMMES	37 524		37 524
<b>GLOBAL PROGRAMMES</b>	<b>43 158</b>		<b>43 158</b>
<b><u>HEADQUARTERS</u></b>			
DEPARTMENT OF OPERATIONS	326		326
<b>HEADQUARTERS</b>	<b>326</b>		<b>326</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>542 166</b>	<b>1 601</b>	<b>543 767</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash	In-Kind	Total
<b>Donor</b>			
<b><u>Governmental Donors</u></b>			
Algeria	60		60
Andorra	28		28
Argentina	30		30
Australia	20 938		20 938
Austria	2 284		2 284
Azerbaijan	20		20
Bahrain	10		10
Belgium	11 123		11 123
Bermuda	10		10
Bulgaria	6		6
Canada	26 980		26 980
Chile	100		100
China	652		652
Colombia	25		25
Costa Rica	14		14
Croatia	22		22
Cyprus	143		143
Czech Republic	328		328
Denmark	42 646		42 646
Estonia	42		42
Finland	23 049		23 049
France	19 375		19 375
Germany	28 611	4 250	32 861
Greece	1 375		1 375
Holy See	20		20
Hungary	202	1 876	2 078
India	10		10
Ireland	22 479		22 479
Israel	50		50
Italy	32 743		32 743
Japan	72 515		72 515
Kuwait	1 000		1 000
Latvia	38		38
Liechtenstein	263		263
Luxembourg	9 256		9 256
Mexico	102		102
Monaco	146		146
Montenegro	5		5
Morocco	500		500
Netherlands	74 727		74 727
New Zealand	3 466		3 466
Norway	51 776	153	51 929
Oman	100		100
Philippines	1		1
Poland	440		440
Portugal	1 595		1 595
Qatar	50		50
Republic of Korea	2 700		2 700
Romania	270		270
Russian Federation	2 000		2 000
Saudi Arabia	112		112
Singapore	10		10
Slovak Republic	15		15
Slovenia	35		35
South Africa	146		146
Spain	26 129		26 129
Sweden	86 554		86 554
Switzerland	19 390	1 779	21 169
Thailand	20		20
Turkey	200		200
United Arab Emirates	54		54
United Kingdom	43 178		43 178
United States of America	250 116		250 116
Venezuela	5		5
<b>Governmental Donors</b>	<b>880 288</b>	<b>8 058</b>	<b>888 346</b>
<b>European Commission</b>	<b>89 043</b>		<b>89 043</b>
<b><u>Intergovernmental Donors</u></b>			
African Union	500		500
Glia Initiative Proj HIV/AIDS	841		841
The Council of Europe	284		284
<b>Intergovernmental Donors</b>	<b>1 625</b>		<b>1 625</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 - Report 2

<b>ANNUAL PROGRAMME FUND</b>	<b>Cash</b>	<b>In-Kind</b>	<b>Total</b>
<b>UN Donors</b>			
United Nations Children's Fund	120		120
UN Global Peace & Security Fund	233		233
Pooled Funds for DR Congo	1 174		1 174
Common Humanitarian Fund Sudan	1 746		1 746
Central Emergency Response Fund	18 931		18 931
UN Programme on HIV/AIDS	3 419		3 419
UN Development Programme	69		69
UN Trust Fund Human Security	827		827
UN Peacebuilding Fund	515		515
UN Delivering As One	855		855
UN Millennium Development Goal	8		8
<b>UN Donors</b>	<b>27 897</b>		<b>27 897</b>
<b>Private Donors</b>			
Private Donors in Azerbaijan	165		165
Private Donors in Austria	2		2
Private Donors in Australia	2 830		2 830
Private Donors in Belgium	66		66
Private Donors in Bermuda	25		25
Private Donors in Brazil	50		50
Private Donors in Canada	1 116		1 116
Private Donors in China	547		547
Private Donors in Cyprus	61		61
Private Donors in Czech Republic	11		11
Private Donors in Fiji	10		10
Private Donors in Finland	15		15
Private Donors in France	105		105
Private Donors in Germany	1 946		1 946
Private Donors in Greece	501		501
Private Donors in Italy	3 655		3 655
Private Donors in Islamic Republic of Iran	49		49
Private Donors in Israel	2		2
Private Donors in Jamaica	8		8
Private Donors in Japan	3 503		3 503
Private Donors in Kenya	10		10
Private Donors in Republic of Korea	140		140
Private Donors in Sri Lanka	5		5
Private Donors in Lebanon	3		3
Private Donors in Liechtenstein	70		70
Private Donors in Luxembourg	50		50
Private Donors in Malaysia	55		55
Private Donors in Malta	10		10
Private Donors in Netherlands	3 197		3 197
Private Donors in Norway	126		126
Private Donors in Philippines	5		5
Private Donors in Portugal	29		29
Private Donors in Saudi Arabia	32		32
Private Donors in Serbia	1 018		1 018
Private Donors in Singapore	50		50
Private Donors in South Africa	10		10
Private Donors in Spain	5 434		5 434
Private Donors in Sweden	321		321
Private Donors in Switzerland	801		801
Private Donors in Thailand	208		208
Private Donors in Trinidad & Tobago	12		12
Private Donors in United Arab Emirates	270		270
Private Donors in United Kingdom	499		499
Private Donors in Uruguay	20		20
Private Donors in USA	6 473		6 473
<b>Private Donors</b>	<b>33 516</b>		<b>33 516</b>
<b>CURRENCY ADJUSTMENT</b>			
<b>Currency adjustment 2008 *</b>	(3 455)		(3 455)
<b>CURRENCY ADJUSTMENT</b>	<b>(3 455)</b>		<b>(3 455)</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>1 028 915</b>	<b>8 058</b>	<b>1 036 972</b>

\* refer to note on page 17

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 - Report 2

UN REGULAR BUDGET FUND	Cash	In-Kind	Total
<i>Donor</i> UN Headquarters	33 854		33 854
<b>TOTAL UN REGULAR BUDGET FUND</b>	<b>33 854</b>		<b>33 854</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 - Report 2

<b>JUNIOR PROFESSIONAL OFFICERS FUND</b>	<b>Cash</b>	<b>In-Kind</b>	<b>Total</b>
<i><b>Donors</b></i>			
<i><b><u>Governmental Donors</u></b></i>			
Austria	170		170
Belgium	30		30
Canada	402		402
Denmark	1 096		1 096
Finland	753		753
France	612		612
Germany	780		780
Ireland	51		51
Japan	406		406
Liechtenstein	130		130
Luxembourg	71		71
Netherlands	1 464		1 464
Norway	1 013		1 013
Republic of Korea	217		217
Spain	1 259		1 259
Sweden	711		711
Switzerland	378		378
United States of America	4 350		4 350
<b>Governmental Donors</b>	<b>13 892</b>		<b>13 892</b>
<b>TOTAL JUNIOR PROFESSIONAL OFFICERS FUND</b>	<b>13 892</b>		<b>13 892</b>



**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 - Report 2

SUPPLEMENTARY PROGRAMMES FUND	Cash	In-Kind	Total
<b>Donors</b>			
<b><u>Governmental Donors</u></b>			
Australia	7 291		7 291
Austria	389		389
Belgium	4 756		4 756
Bulgaria	75		75
Canada	15 411		15 411
Croatia	40		40
Czech Republic	658		658
Denmark	12 037		12 037
Estonia	233		233
Finland	3 800		3 800
France	3 592		3 592
Germany	13 642	1 601	15 243
Greece	1 067		1 067
Iceland	100		100
Iraq	8 000		8 000
Ireland	4 731		4 731
Italy	11 374		11 374
Japan	37 950		37 950
Kuwait	1 000		1 000
Luxembourg	753		753
Netherlands	9 303		9 303
New Zealand	1 081		1 081
Norway	8 106		8 106
Poland	417		417
Republic of Korea	100		100
Romania	129		129
Spain	8 671		8 671
Sweden	18 102		18 102
Switzerland	3 935		3 935
Turkey	250		250
United Kingdom	14 245		14 245
United States of America	255 786		255 786
<b>Governmental Donors</b>	<b>447 026</b>	<b>1 601</b>	<b>448 627</b>
<b><u>European Commission</u></b>			
European Commission	41 103		41 103
<b>European Commission</b>	<b>41 103</b>		<b>41 103</b>
<b><u>Intergovernmental Donors</u></b>			
African Union	100		100
The Council Of Europe	648		648
<b>Intergovernmental Donors</b>	<b>748</b>		<b>748</b>

**Contributions by Programme - All Funds  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 1 - Report 2

SUPPLEMENTARY PROGRAMMES FUND	Cash	In-Kind	Total
<b>UN Donors</b>			
United Nations Children's Fund	386		386
UN Mission in Sudan	5		5
Central Fund For Influenza Act	2 970		2 970
Pooled Funds for DR Congo	1 322		1 322
Common Humanitarian Fund Sudan	6 907		6 907
Central Emergency Response Fund	26 749		26 749
UN Programme on HIV/AIDS	283		283
UN Development Programme	162		162
UN Trust Fund Human Security	233		233
<b>UN Donors</b>	<b>39 017</b>		<b>39 017</b>
<b>Private Donors</b>			
Private Donors in Austria	1		1
Private Donors in Australia	1 247		1 247
Private Donors in Canada	343		343
Private Donors in China	73		73
Private Donors in Germany	632		632
Private Donors in Greece	261		261
Private Donors in Italy	1 312		1 312
Private Donors in Japan	2 100		2 100
Private Donors in Liechtenstein	20		20
Private Donors in Netherlands	488		488
Private Donors in Poland	32		32
Private Donors in Portugal	279		279
Private Donors in Spain	781		781
Private Donors in Sweden	196		196
Private Donors in Switzerland	68		68
Private Donors in Syria	31		31
Private Donors in United Kingdom	14		14
Private Donors in USA	6 422		6 422
<b>Private Donors</b>	<b>14 301</b>		<b>14 301</b>
Currency Adjustment 2008*	(27)		(27)
Currency Adjustment	(27)		(27)
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>542 166</b>	<b>1 601</b>	<b>543 767</b>

\* Due to the unexpected high volatility of currency exchange rates experienced during the global financial crisis in 2008, the UN was forced to change its official foreign exchange rates several times during the month. Furthermore, UNHCR's contribution recording processes were modified in 2008 and the financial systems were not able to reflect the multiple foreign exchange rate changes within a month. In order to ensure compliance with UN accounting standards, a manual adjustment was made to record the correct value of income based on the prevailing UN rate of exchange at the time when pledges were received.

**Status of Outstanding Contributions  
as at 31 December 2008  
(in thousands of United States Dollars)**

Schedule 2

ANNUAL PROGRAMME FUND	2003	2004	2005	2006	2007	2008	TOTAL
<b>DONOR</b>							
<b>Governmental Donors</b>							
Angola					256		256
Algeria						60	60
Austria		1					1
Belgium			45	71	170		287
Benin					5		5
Canada					3		3
Cyprus			50		51	5	105
Czech Republic			11			3	14
Denmark					745		745
Djibouti			1				1
Germany						65	65
Greece		250				134	384
Iceland					100		100
Ireland				26	75	30	131
Italy				154	310	2 693	3 157
Japan		63		18		24	105
Kuwait						1 000	1 000
Libyan Arab Jamahiriya			100				100
Lithuania			4				4
Luxembourg				59		130	189
Montenegro						5	5
Netherlands			2	617	268	81	968
Pakistan				5			5
Portugal				1 318		1 295	2 613
Romania			7				7
Saudi Arabia			100				100
Slovenia			2	30			32
South Africa						24	24
Spain			306	11	745	3 347	4 409
Sweden			188				188
United Kingdom		39	2	83	52	1 227	1 403
United States of America		120		300	649	3 108	4 177
<b>Governmental Donors</b>	<b>0</b>	<b>472</b>	<b>817</b>	<b>2 691</b>	<b>3 427</b>	<b>13 232</b>	<b>20 640</b>
<b>European Commission</b>	<b>0</b>	<b>912</b>	<b>1 843</b>	<b>572</b>	<b>4 853</b>	<b>20 698</b>	<b>28 878</b>
<b>Intergovernmental Donors</b>							
Programme national multisectoriel de lutte contre le sida				244	482		726
Council of Europe Development Bank						68	68
The Council of Europe					1		1
Organization for Security & Cooperation in Europe			109				109
<b>Intergovernmental Donors</b>	<b>0</b>	<b>0</b>	<b>109</b>	<b>244</b>	<b>483</b>	<b>68</b>	<b>903</b>
<b>UN Donors</b>							
United Nations Children's Fund					8		8
UN Programme on HIV/AIDS						115	115
United Nations Volunteers		3					3
One UN Fund						63	63
UN Development Programme						48	48
UN Trust Fund Human Security					224	765	988
<b>UN Donors</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>231</b>	<b>990</b>	<b>1 225</b>
<b>Private Donors</b>							
Private Donors in China						43	43
Private Donors in Jordan							0
Private Donors in Spain						137	137
Private Donors in Switzerland							
Private Donors in USA						1 079	1 079
<b>Private Donors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 260</b>	<b>1 260</b>
<b>TOTAL FOR ANNUAL PROGRAMME FUND</b>	<b>0</b>	<b>1 387</b>	<b>2 769</b>	<b>3 508</b>	<b>8 994</b>	<b>36 249</b>	<b>52 907</b>

**Status of Outstanding Contributions  
as at 31 December 2008  
(in thousands of United States Dollars)**

Schedule 2

JUNIOR PROFESSIONAL OFFICERS FUND	2003	2004	2005	2006	2007	2008	TOTAL
<i><b>DONOR</b></i>							
<i>Governmental Donors</i>							
Finland						135	135
Norway						25	25
Switzerland						54	54
<b>Governmental Donors</b>						<b>213</b>	<b>213</b>
<b>TOTAL FOR JUNIOR PROFESSIONAL OFFICERS FUND</b>						<b>213</b>	<b>213</b>

**Status of Outstanding Contributions  
as at 31 December 2008  
(in thousands of United States Dollars)**

**Schedule 2**

<b>SUPPLEMENTARY PROGRAMMES FUND</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>TOTAL</b>
<b><i>DONOR</i></b>							
<b><i>Governmental Donors</i></b>							
Belgium					20	37	57
Czech Republic						44	44
Denmark						400	400
Greece						500	500
Iceland					79	100	179
Italy					147	6 201	6 349
Japan						2 298	2 298
Mauritania					8		8
Romania						129	129
Spain		15	24	5	288	2 675	3 006
Sweden				1			1
United Kingdom					41	1 069	1 109
United States of America					3 431	3 788	7 219
<b>Governmental Donors</b>		<b>15</b>	<b>24</b>	<b>6</b>	<b>4 014</b>	<b>17 241</b>	<b>21 299</b>
<b>European Commission</b>			<b>122</b>			<b>5 785</b>	<b>5 908</b>
<b><i>Intergovernmental Donors</i></b>							
Council of Europe Development Bank						648	648
<b>Intergovernmental Donors</b>						<b>648</b>	<b>648</b>
<b><i>UN Donors</i></b>							
UN Programme on HIV/AIDS						283	283
UN Trust Fund Human Security						61	61
<b>UN Mission in Sudan</b>							
<b>UN Donors</b>						<b>345</b>	<b>345</b>
<b><i>Private Donors</i></b>							
Private Donors in Portugal						13	13
Private Donors in Spain						4	4
<b>Private Donors</b>						<b>16</b>	<b>16</b>
<b>TOTAL FOR SUPPLEMENTARY PROGRAMMES FUND</b>		<b>15</b>	<b>147</b>	<b>6</b>	<b>4 014</b>	<b>24 035</b>	<b>28 216</b>

**Schedule of Appropriations under the Annual Programme Budget  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b>FIELD OPERATIONS</b>							
<b>AFRICA</b>							
<b>WEST AFRICA</b>							
WEST AFRICA OVERALL	6 452	5 577	12 029	5 073	101	5 174	6 855
BENIN	1 452	1 631	3 084	1 504	26	1 529	1 554
COTE D'IVOIRE	7 242	6 934	14 176	6 592	202	6 794	7 382
GAMBIA	71	81	152	75		75	77
GHANA	6 138	6 485	12 622	6 277	181	6 458	6 165
GUINEA	7 010	7 949	14 959	7 752	118	7 870	7 089
LIBERIA	20 627	24 123	44 751	23 006	690	23 696	21 055
MALI	96	96	193	76		76	116
NIGERIA	2 866	3 401	6 267	3 225	4	3 230	3 037
SENEGAL	6 505	6 398	12 902	6 346	42	6 388	6 514
SIERRA LEONE	6 576	6 524	13 100	6 057	415	6 472	6 627
TOGO	461	431	892	379		379	513
<b>WEST AFRICA</b>	<b>65 496</b>	<b>69 630</b>	<b>135 127</b>	<b>66 362</b>	<b>1 779</b>	<b>68 141</b>	<b>66 985</b>
<b>EAST AND HORN OF AFRICA</b>							
OTHER COUNTRIES IN EAST HORN	2 350	395	2 745	262	83	345	2 400
DJIBOUTI	3 141	3 710	6 852	3 252	233	3 485	3 366
ERITREA	3 952	4 574	8 526	4 285	211	4 496	4 030
ETHIOPIA	18 393	27 684	46 077	24 256	2 338	26 595	19 483
KENYA	41 480	56 176	97 656	49 077	3 808	52 885	44 771
SOMALIA	6 948	6 476	13 424	5 702	480	6 182	7 243
SUDAN	18 619	20 030	38 649	17 664	1 539	19 203	19 446
UGANDA	16 851	20 828	37 679	19 570	423	19 992	17 687
<b>EAST AND HORN OF AFRICA</b>	<b>111 735</b>	<b>139 873</b>	<b>251 608</b>	<b>124 069</b>	<b>9 114</b>	<b>133 183</b>	<b>118 425</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>							
COUNTRIES IN CENTRAL AFRICA	8 415	9 567	17 982	8 174	780	8 954	9 028
BURUNDI	21 833	31 063	52 896	29 120	909	30 029	22 867
CAMEROON	3 151	10 812	13 963	9 826	404	10 230	3 733
CENTRAL AFRICAN REPUBLIC	2 134	2 848	4 982	2 549	33	2 583	2 399
CHAD	73 766	85 024	158 791	70 706	11 178	81 884	76 907
THE REPUBLIC OF THE CONGO	5 971	6 315	12 286	5 845	169	6 014	6 272
DEMOCRATIC REP OF THE CONGO	40 922	38 341	79 263	35 688	1 454	37 142	42 121
GABON	1 994	2 513	4 508	2 233		2 233	2 275
RWANDA	5 450	8 856	14 307	8 447	161	8 608	5 698
UNITED REPUBLIC OF TANZANIA	24 672	28 723	53 394	26 139	1 080	27 219	26 176
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>188 308</b>	<b>224 064</b>	<b>412 372</b>	<b>198 728</b>	<b>16 168</b>	<b>214 896</b>	<b>197 476</b>
<b>SOUTHERN AFRICA</b>							
SOUTHERN AFRICA OVERALL	2 000	2 539	4 539	2 076	330	2 406	2 133
ANGOLA	4 632	4 815	9 447	4 535	35	4 570	4 876
BOTSWANA	2 470	2 685	5 155	2 194	58	2 253	2 902
MALAWI	2 693	2 431	5 125	2 170	4	2 173	2 952
MOZAMBIQUE	2 522	3 230	5 751	2 854	6	2 860	2 891
NAMIBIA	2 556	2 633	5 189	2 505	10	2 516	2 673
SOUTH AFRICA	7 127	7 212	14 339	6 869	14	6 883	7 456
ZAMBIA	8 836	11 688	20 523	10 567	104	10 671	9 852
ZIMBABWE	2 109	2 488	4 597	2 180	248	2 428	2 169
<b>SOUTHERN AFRICA</b>	<b>34 945</b>	<b>39 719</b>	<b>74 664</b>	<b>35 951</b>	<b>810</b>	<b>36 760</b>	<b>37 904</b>
<b>AFRICA</b>	<b>400 484</b>	<b>473 286</b>	<b>873 770</b>	<b>425 109</b>	<b>27 871</b>	<b>452 980</b>	<b>420 790</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>							
<b>NORTH AFRICA</b>							
ALGERIA	4 900	8 373	13 273	7 100	308	7 408	5 865
LIBYAN ARAB JAMAHIRIYA	1 315	2 262	3 577	1 662	50	1 712	1 865
MAURITANIA	898	1 726	2 624	1 183	64	1 247	1 377
MOROCCO	1 203	1 342	2 545	1 235	120	1 355	1 190
TUNISIA	406	468	874	483		483	391
WESTERN SAHARA (CONF. BUILDING MEASURES)				(111)	111		
<b>NORTH AFRICA</b>	<b>8 722</b>	<b>14 171</b>	<b>22 893</b>	<b>11 551</b>	<b>653</b>	<b>12 205</b>	<b>10 688</b>
<b>MIDDLE EAST</b>							
EGYPT	5 002	5 125	10 127	4 923	69	4 992	5 136
IRAQ	632	407	1 040	(1 018)	1 352	335	705
ISRAEL	723	1 898	2 621	1 750	3	1 753	868
JORDAN	1 267	1 183	2 450	816	251	1 067	1 383
LEBANON	3 020	2 869	5 888	2 612		2 612	3 276
SAUDI ARABIA	2 286	2 825	5 112	2 476	285	2 761	2 351
SYRIAN ARAB REPUBLIC	1 750	1 239	2 989	1 089	14	1 104	1 885
UNITED ARAB EMIRATES	3 221	2 159	5 379	2 121	12	2 133	3 246
YEMEN	6 714	11 762	18 476	9 528	1 332	10 860	7 615
<b>MIDDLE EAST</b>	<b>24 615</b>	<b>29 467</b>	<b>54 082</b>	<b>24 298</b>	<b>3 318</b>	<b>27 616</b>	<b>26 466</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>33 337</b>	<b>43 637</b>	<b>76 974</b>	<b>35 849</b>	<b>3 971</b>	<b>39 821</b>	<b>37 154</b>

**Schedule of Appropriations under the Annual Programme Budget  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b><u>ASIA AND THE PACIFIC</u></b>							
<b><u>SOUTH ASIA</u></b>							
BANGLADESH	5 098	6 876	11 974	6 339	318	6 657	5 317
INDIA	3 757	4 503	8 259	4 148	56	4 204	4 055
NEPAL	8 816	11 543	20 359	10 250	600	10 850	9 509
SRI LANKA	10 789	20 854	31 643	17 545	2 055	19 601	12 042
<b>SOUTH ASIA</b>	<b>28 460</b>	<b>43 775</b>	<b>72 235</b>	<b>38 281</b>	<b>3 030</b>	<b>41 312</b>	<b>30 924</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>							
AUSTRALIA	1 178	1 275	2 453	1 083	11	1 093	1 360
CAMBODIA	969	1 311	2 279	1 214	8	1 222	1 057
CHINA	4 771	4 552	9 323	4 365	41	4 405	4 918
INDONESIA	2 204	2 907	5 111	2 454	25	2 479	2 632
JAPAN	2 959	2 985	5 944	2 856	39	2 895	3 049
MALAYSIA	5 820	5 937	11 757	5 545	107	5 652	6 104
MONGOLIA	116	337	453	169		169	284
PAPUA NEW GUINEA	1 008	920	1 929	877	37	913	1 016
PHILIPPINES	201	280	481	211	1	213	269
REPUBLIC OF KOREA	1 002	888	1 890	738	11	749	1 141
MYANMAR	6 175	7 082	13 257	6 801	210	7 012	6 246
THAILAND	11 580	14 241	25 822	13 470	412	13 882	11 939
TIMOR LESTE	276	237	513	200	14	214	299
VIET NAM	343	906	1 249	640	215	855	394
OTHER COUNTRIES EAST ASIA	1 090	99	1 188	48		48	1 140
<b>EAST ASIA AND THE PACIFIC</b>	<b>39 693</b>	<b>43 957</b>	<b>83 650</b>	<b>40 670</b>	<b>1 132</b>	<b>41 802</b>	<b>41 848</b>
<b><u>SOUTH-WEST ASIA</u></b>							
SOUTH-WEST ASIA OVERALL	120	1 490	1 610	668	664	1 332	278
AFGHANISTAN	49 872	75 686	125 558	72 636	1 878	74 514	51 044
ISLAMIC REPUBLIC OF IRAN	12 377	15 052	27 428	14 731	127	14 858	12 571
PAKISTAN	18 374	21 993	40 367	18 873	1 772	20 645	19 723
<b>SOUTH-WEST ASIA</b>	<b>80 743</b>	<b>114 222</b>	<b>194 964</b>	<b>106 908</b>	<b>4 441</b>	<b>111 349</b>	<b>83 616</b>
<b><u>CENTRAL ASIA</u></b>							
KAZAKHSTAN	2 121	2 060	4 181	2 027	4	2 030	2 151
KYRGYSTAN	1 361	1 716	3 077	1 715	1	1 716	1 362
TAJIKISTAN	767	945	1 712	905		905	808
TURKMENISTAN	520	974	1 494	777	123	899	595
UZBEKISTAN	100	163	263	136		136	127
<b>CENTRAL ASIA</b>	<b>4 869</b>	<b>5 859</b>	<b>10 728</b>	<b>5 559</b>	<b>127</b>	<b>5 686</b>	<b>5 042</b>
<b>ASIA AND THE PACIFIC</b>	<b>153 765</b>	<b>207 812</b>	<b>361 577</b>	<b>191 418</b>	<b>8 731</b>	<b>200 148</b>	<b>161 429</b>
<b><u>EUROPE</u></b>							
<b><u>EASTERN EUROPE</u></b>							
EASTERN EUROPE OVERALL	50	1 655	1 705	1 123	7	1 130	575
ARMENIA	1 294	1 619	2 913	1 615	2	1 617	1 296
AZERBAIJAN	2 963	3 938	6 901	3 769	4	3 773	3 128
BELARUS	1 008	1 502	2 510	1 333		1 333	1 177
GEORGIA	4 681	6 224	10 904	5 773	391	6 164	4 741
REPUBLIC OF MOLDOVA	606	716	1 322	694	9	703	619
RUSSIAN FEDERATION	12 512	13 556	26 067	12 916	407	13 323	12 744
UKRAINE	2 853	3 104	5 958	2 938	(1)	2 938	3 020
<b>EASTERN EUROPE</b>	<b>25 967</b>	<b>32 314</b>	<b>58 281</b>	<b>30 161</b>	<b>820</b>	<b>30 981</b>	<b>27 300</b>
<b><u>CENTRAL EUROPE</u></b>							
OTHER COUNTRIES IN CENT EUROPE	100	88	188	74	3	77	111
BULGARIA	770	897	1 667	893		893	774
CYPRUS	812	918	1 730	862		862	869
CZECH REPUBLIC	364	459	823	427		427	395
HUNGARY	2 365	2 626	4 991	2 578	27	2 605	2 386
POLAND	828	1 005	1 833	871	2	873	960
ROMANIA	870	1 066	1 936	954		954	982
SLOVAK REPUBLIC	515	542	1 057	430	13	443	614
SLOVENIA	184	184	369	98		98	271
TURKEY	5 535	6 416	11 951	6 275		6 275	5 676
<b>CENTRAL EUROPE</b>	<b>12 344</b>	<b>14 200</b>	<b>26 544</b>	<b>13 461</b>	<b>45</b>	<b>13 506</b>	<b>13 038</b>

**Schedule of Appropriations under the Annual Programme Budget  
for the year ended 31 December 2008  
(in thousands of United States Dollars)**

Schedule 3

Annual Programme Budget	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b><u>WESTERN EUROPE</u></b>							
AUSTRIA	955	1 014	1 969	984		984	985
BELGIUM	3 553	3 908	7 461	3 659	147	3 806	3 655
FRANCE	2 603	2 988	5 591	2 781	24	2 805	2 786
GERMANY	2 384	2 666	5 050	2 463	4	2 467	2 583
GREECE	1 113	1 285	2 398	1 156		1 156	1 242
IRELAND	672	759	1 431	724		724	707
ITALY	3 030	4 091	7 121	3 885	30	3 915	3 206
MALTA	39	119	158	109	3	112	46
PORTUGAL	45	88	133	86		86	47
SPAIN	930	1 491	2 421	1 356		1 356	1 065
SWEDEN	1 831	1 698	3 529	1 630		1 630	1 899
SWITZERLAND	651	746	1 397	665	10	675	722
UNITED KINGDOM	1 645	2 012	3 657	1 711	31	1 742	1 915
<b>WESTERN EUROPE</b>	<b>19 451</b>	<b>22 864</b>	<b>42 316</b>	<b>21 209</b>	<b>248</b>	<b>21 457</b>	<b>20 858</b>
<b><u>SOUTH EASTERN EUROPE</u></b>							
ALBANIA	759	757	1 516	718	10	728	787
BOSNIA AND HERZEGOVINA	5 615	6 203	11 818	6 051	79	6 130	5 688
CROATIA	2 822	3 753	6 575	3 513		3 513	3 061
MONTENEGRO	2 313	2 859	5 172	2 580	63	2 642	2 529
SERBIA	19 054	24 662	43 716	23 253	140	23 393	20 323
THE FYR MACEDONIA	2 685	3 189	5 874	2 943	121	3 064	2 810
<b>SOUTH EASTERN EUROPE</b>	<b>33 248</b>	<b>41 422</b>	<b>74 670</b>	<b>39 058</b>	<b>413</b>	<b>39 472</b>	<b>35 198</b>
<b>EUROPE</b>	<b>91 009</b>	<b>110 801</b>	<b>201 810</b>	<b>103 890</b>	<b>1 526</b>	<b>105 416</b>	<b>96 394</b>
<b><u>AMERICAS</u></b>							
<b><u>NORTHERN SOUTH AMERICA</u></b>							
VENEZUELA REGIONAL OFFICE	3 140	3 565	6 705	3 478	97	3 575	3 130
ECUADOR	5 239	7 357	12 595	6 989	264	7 252	5 343
COLOMBIA	377	767	1 144	699	18	717	426
COSTA RICA	2 294	3 402	5 696	3 149		3 149	2 548
PANAMA	1 000	1 279	2 279	1 193	40	1 233	1 046
<b>NORTHERN SOUTH AMERICA</b>	<b>12 049</b>	<b>16 370</b>	<b>28 419</b>	<b>15 508</b>	<b>419</b>	<b>15 927</b>	<b>12 493</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>							
ARGENTINA REGIONAL OFFICE	2 500	3 430	5 930	3 345	33	3 378	2 552
BRAZIL	2 550	2 994	5 544	2 786		2 786	2 758
<b>SOUTHERN SOUTH AMERICA</b>	<b>5 050</b>	<b>6 424</b>	<b>11 474</b>	<b>6 131</b>	<b>33</b>	<b>6 164</b>	<b>5 310</b>
<b><u>CENTRAL AMERICA AND MEXICO</u></b>							
MEXICO REGIONAL OFFICE	2 232	2 260	4 492	2 231		2 231	2 261
CUBA	288	283	550	278		278	272
CENTRAL AMERICA AND MEXICO	2 500	2 543	5 043	2 509		2 509	2 534
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>							
UNITED STATES OF AMERICA	3 999	4 140	8 139	3 424		3 424	4 715
CANADA	1 860	1 629	3 489	1 578	6	1 584	1 905
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>5 859</b>	<b>5 769</b>	<b>11 627</b>	<b>5 002</b>	<b>6</b>	<b>5 008</b>	<b>6 620</b>
<b>AMERICAS</b>	<b>25 458</b>	<b>31 105</b>	<b>56 563</b>	<b>29 150</b>	<b>457</b>	<b>29 607</b>	<b>26 956</b>
<b>FIELD OPERATIONS</b>	<b>704 053</b>	<b>866 642</b>	<b>1 570 695</b>	<b>785 416</b>	<b>42 556</b>	<b>827 972</b>	<b>742 723</b>
<b><u>GLOBAL PROGRAMMES</u></b>							
EXECUTIVE DIRECTION AND MANAGEMENT	377	434	811	359	20	379	431
DIV INT PROTECTION SERVICES	7 264	10 286	17 550	9 162	730	9 891	7 659
DIV EXTERNAL RELATIONS	13 152	17 738	30 891	16 207	1 011	17 218	13 673
DIV INFO SYSTEMS & TELECOMS	4 893	4 685	9 578	1 857	2 742	4 599	4 979
DEPARTMENT OF OPERATIONS	29 229	33 607	62 836	22 380	10 582	32 962	29 874
DIV HUMAN RESOURCES MANAGEMENT	13 181	40 036	53 217	38 436	181	38 617	14 600
DIV OF FIN AND ADMIN	150	150	300	120	4	123	177
<b>GLOBAL PROGRAMMES</b>	<b>68 246</b>	<b>106 936</b>	<b>175 182</b>	<b>88 521</b>	<b>15 269</b>	<b>103 790</b>	<b>71 393</b>
<b><u>HEADQUARTERS</u></b>							
EXECUTIVE DIRECTION AND MANAGEMENT	11 879	12 567	24 446	11 683	655	12 339	12 107
DIV INT PROTECTION SERVICES	10 707	11 439	22 147	11 372	19	11 391	10 755
DIV EXTERNAL RELATIONS	9 224	9 831	19 055	9 416	333	9 750	9 306
DIV INFO SYSTEMS & TELECOMS	17 762	17 987	35 749	16 834	1 035	17 869	17 880
DEPARTMENT OF OPERATIONS	32 350	31 105	63 455	30 569	79	30 648	32 807
DIV HUMAN RESOURCES MANAGEMENT	11 843	10 437	22 281	8 871	113	8 985	13 296
DIV OF FIN AND ADMIN MANAGEMENT	17 917	19 164	37 081	10 015	8 525	18 540	18 541
GLOBAL SERVICE CENTRE		17 864	17 864	14 648	3 139	17 787	77
STAFF COUNCIL	398	542	940	541		541	399
HEADQUARTERS OVERALL				(49)	49		
<b>HEADQUARTERS</b>	<b>112 080</b>	<b>130 937</b>	<b>243 018</b>	<b>113 902</b>	<b>13 947</b>	<b>127 849</b>	<b>115 168</b>
<b>OPERATIONAL RESERVE</b>	<b>166 915</b>	<b>24 787</b>	<b>191 702</b>				<b>191 702</b>
<b>TOTAL ANNUAL PROGRAMME BUDGET</b>	<b>1 051 294</b>	<b>1 129 302</b>	<b>2 180 596</b>	<b>987 839</b>	<b>71 773</b>	<b>1 059 611</b>	<b>1 120 985</b>



Schedule of Funds Available under Supplementary Programmes Fund  
as at 31 December 2008  
(in thousands of United States Dollars)

Schedule 4

SUPPLEMENTARY PROGRAMMES FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b>FIELD OPERATIONS</b>					
<b>AFRICA</b>					
<b>AFRICA OVERALL</b>					
AFRICA OVERALL	1 393				1 393
<b>AFRICA OVERALL</b>	<b>1 393</b>				<b>1 393</b>
<b>WEST AFRICA</b>					
COTE D'IVOIRE	1 938	1 551	30	1 582	356
LIBERIA	3 090	2 800	59	2 860	231
SENEGAL	1 827	1 682	129	1 810	17
SIERRA LEONE	148	148		148	
<b>WEST AFRICA</b>	<b>7 003</b>	<b>6 182</b>	<b>218</b>	<b>6 400</b>	<b>604</b>
<b>EAST AND HORN OF AFRICA</b>					
DJIBOUTI	987	599	361	961	27
ETHIOPIA	10 744	10 108	588	10 695	49
KENYA	14 806	12 388	844	13 232	1 574
SOMALIA	15 049	11 651	2 413	14 063	986
SUDAN	84 668	67 646	3 147	70 793	13 875
UGANDA	18 803	16 199	639	16 838	1 965
<b>EAST AND HORN OF AFRICA</b>	<b>145 056</b>	<b>118 590</b>	<b>7 991</b>	<b>126 581</b>	<b>18 475</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>					
BURUNDI	4 718	3 332	1 386	4 718	
CAMEROON	442	442		442	
CENTRAL AFRICAN REPUBLIC	2 974	1 857	127	1 983	990
CHAD	12 363	10 019	1 311	11 330	1 033
THE REPUBLIC OF THE CONGO	19				19
DEMOCRATIC REP OF THE CONGO	25 967	20 806	4 425	25 231	736
RWANDA	170	125	46	170	
UNITED REPUBLIC OF TANZANIA	19 899	13 248	1 461	14 709	5 191
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>66 553</b>	<b>49 829</b>	<b>8 755</b>	<b>58 584</b>	<b>7 969</b>
<b>SOUTHERN AFRICA</b>					
BOTSWANA	574	574		574	
MALAWI	68	34	34	68	
MOZAMBIQUE	576	551		551	25
SOUTH AFRICA	3 178	3 147	8	3 155	23
ZAMBIA	1 005	784	61	844	161
ZIMBABWE	279	245	31	276	3
<b>SOUTHERN AFRICA</b>	<b>5 680</b>	<b>5 334</b>	<b>134</b>	<b>5 468</b>	<b>213</b>
AFRICA	225 686	179 935	17 098	197 033	28 653
<b>MIDDLE EAST AND NORTH AFRICA</b>					
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>5 281</b>				<b>5 281</b>
<b>NORTH AFRICA</b>					
NORTH AFRICA OVERALL	2 039	1 334	40	1 374	665
ALGERIA	975	551	227	778	196
LIBYAN ARAB JAMAHIRIYA	194	177		177	17
MAURITANIA	5 273	4 428	82	4 510	763
MOROCCO	384	265		265	119
TUNISIA	214	156		156	57
WESTERN SAHARA (CONF. BUILDING MEASURES)	4 209	2 768	24	2 792	1 417
<b>NORTH AFRICA</b>	<b>13 287</b>	<b>9 679</b>	<b>373</b>	<b>10 052</b>	<b>3 234</b>
<b>MIDDLE EAST</b>					
MIDDLE EAST OVERALL	3 860	1 395	2 124	3 519	341
EGYPT	2 294	2 004		2 004	290
IRAQ	54 899	45 846	4 527	50 373	4 527
JORDAN	53 733	34 970	9 520	44 490	9 243
LEBANON	6 216	6 194		6 194	22
SAUDI ARABIA	394	394		394	
SYRIAN ARAB REPUBLIC	116 408	97 207	9 812	107 019	9 389
YEMEN	5 859	4 526	284	4 811	1 049
<b>MIDDLE EAST</b>	<b>243 664</b>	<b>192 536</b>	<b>26 268</b>	<b>218 804</b>	<b>24 860</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>262 232</b>	<b>202 215</b>	<b>26 641</b>	<b>228 856</b>	<b>33 376</b>

**Schedule of Funds Available under Supplementary Programmes Fund  
as at 31 December 2008  
(in thousands of United States Dollars)**

Schedule 4

SUPPLEMENTARY PROGRAMMES FUND	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
<b><u>ASIA AND THE PACIFIC</u></b>					
<b><u>SOUTH ASIA</u></b>					
BANGLADESH	206	128	78	206	
NEPAL	109	93	16	109	
SRI LANKA	576	392	131	523	53
<b>SOUTH ASIA</b>	<b>891</b>	<b>613</b>	<b>225</b>	<b>837</b>	<b>53</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>					
CHINA	3 400	3 366		3 366	34
MYANMAR	7 772	6 722	9	6 730	1 042
THAILAND	49	49		49	
<b>EAST ASIA AND THE PACIFIC</b>	<b>11 221</b>	<b>10 137</b>	<b>9</b>	<b>10 145</b>	<b>1 076</b>
<b><u>SOUTH-WEST ASIA</u></b>					
ISLAMIC REPUBLIC OF IRAN	707	703	3	705	1
PAKISTAN	12 709	5 633	4 379	10 012	2 697
<b>SOUTH-WEST ASIA</b>	<b>13 416</b>	<b>6 335</b>	<b>4 382</b>	<b>10 717</b>	<b>2 699</b>
<b>ASIA AND THE PACIFIC</b>	<b>25 528</b>	<b>17 085</b>	<b>4 615</b>	<b>21 700</b>	<b>3 828</b>
<b><u>EUROPE</u></b>					
<b><u>EASTERN EUROPE</u></b>					
ARMENIA	939	939		939	
GEORGIA	16 829	15 382	160	15 542	1 286
RUSSIAN FEDERATION	387	383	5	387	
<b>EASTERN EUROPE</b>	<b>18 155</b>	<b>16 704</b>	<b>165</b>	<b>16 868</b>	<b>1 286</b>
<b><u>CENTRAL EUROPE</u></b>					
TURKEY	2 105	2 105		2 105	
<b>CENTRAL EUROPE</b>	<b>2 105</b>	<b>2 105</b>		<b>2 105</b>	
<b>EUROPE</b>	<b>20 260</b>	<b>18 809</b>	<b>165</b>	<b>18 973</b>	<b>1 287</b>
<b><u>AMERICAS</u></b>					
<b><u>NORTHERN SOUTH AMERICA</u></b>					
COLOMBIA	18 274	16 239		16 239	2 034
<b>NORTHERN SOUTH AMERICA</b>	<b>18 274</b>	<b>16 239</b>		<b>16 239</b>	<b>2 034</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>					
ARGENTINA REGIONAL OFFICE	623	617	6	623	( )
BRAZIL	1 011	989	10	1 000	11
<b>SOUTHERN SOUTH AMERICA</b>	<b>1 634</b>	<b>1 607</b>	<b>16</b>	<b>1 623</b>	<b>11</b>
<b>AMERICAS</b>	<b>19 908</b>	<b>17 846</b>	<b>16</b>	<b>17 862</b>	<b>2 045</b>
<b>FIELD OPERATIONS</b>	<b>553 613</b>	<b>435 889</b>	<b>48 535</b>	<b>484 424</b>	<b>69 188</b>
<b><u>GLOBAL PROGRAMMES</u></b>					
DIV INT PROTECTION SERVICES	1 853	1 845	8	1 853	
DEPARTMENT OF OPERATIONS	6 474	3 163	125	3 288	3 186
<b>GLOBAL PROGRAMMES</b>	<b>8 327</b>	<b>5 008</b>	<b>133</b>	<b>5 141</b>	<b>3 186</b>
<b><u>HEADQUARTERS</u></b>					
DEPARTMENT OF OPERATIONS	3 454	3 224		3 224	230
DIV OF FIN AND ADMIN MANAGEMENT	160	160		160	
<b>HEADQUARTERS</b>	<b>3 614</b>	<b>3 384</b>		<b>3 384</b>	<b>230</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>565 554</b>	<b>444 281</b>	<b>48 668</b>	<b>492 948</b>	<b>72 605</b>

**Status of Prior Years' Projects  
Obligations Liquidated/Outstanding  
as at 31 December 2008  
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2008	Payments during 2008	Cancellations during 2008	Unliquidated Obligations 31 December 2008
<b><u>FIELD OPERATIONS</u></b>				
<b><u>AFRICA</u></b>				
<b><u>WEST AFRICA</u></b>				
WEST AFRICA OVERALL	573	559	15	
COTE D'IVOIRE	364	328	36	
GHANA	173	148	26	
GUINEA	876	608	268	
LIBERIA	3 140	2 975	165	
NIGERIA	48	43	1	4
SENEGAL	115	103	13	
SIERRA LEONE	503	378	125	
<b>WEST AFRICA</b>	<b>5 793</b>	<b>5 141</b>	<b>648</b>	<b>4</b>
<b><u>EAST AND HORN OF AFRICA</u></b>				
OTHER COUNTRIES IN EAST HORN	7		7	
DJIBOUTI	251	215	36	
ERITREA	3	3		
ETHIOPIA	1 033	859	172	3
KENYA	2 775	1 857	918	
SOMALIA	21	10	11	
SUDAN	2 543	1 690	787	65
UGANDA	1 107	866	216	26
<b>EAST AND HORN OF AFRICA</b>	<b>7 741</b>	<b>5 501</b>	<b>2 146</b>	<b>94</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>				
COUNTRIES IN CENTRAL AFRICA	219	199	19	
BURUNDI	768	745	23	
CAMEROON	52	52		
CENTRAL AFRICAN REPUBLIC	248	198	50	
CHAD	8 868	6 261	2 607	
THE REPUBLIC OF THE CONGO	27	23	4	
DEMOCRATIC REP OF THE CONGO	530	347	183	
GABON	138	137	1	
RWANDA	33	16	16	
UNITED REPUBLIC OF TANZANIA	1 487	847	641	
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>12 369</b>	<b>8 825</b>	<b>3 544</b>	
<b><u>SOUTHERN AFRICA</u></b>				
SOUTHERN AFRICA OVERALL	79	49	30	
ANGOLA	160	73	87	
BOTSWANA	49	21	28	
MALAWI	50	27	23	
MOZAMBIQUE	4			4
NAMIBIA	32	28	5	
SOUTH AFRICA	20	14	7	
ZAMBIA	284	62	222	
ZIMBABWE	52	(3)	55	
<b>SOUTHERN AFRICA</b>	<b>730</b>	<b>270</b>	<b>456</b>	<b>4</b>
<b>AFRICA</b>	<b>26 633</b>	<b>19 738</b>	<b>6 793</b>	<b>102</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>				
<b><u>NORTH AFRICA</u></b>				
ALGERIA	608	562	45	
MAURITANIA	34	36	(1)	
MOROCCO	74	54	20	
TUNISIA	6	4	3	
WESTERN SAHARA (CONF. BUILDING MEASURES)	11		11	
<b>NORTH AFRICA</b>	<b>732</b>	<b>655</b>	<b>77</b>	
<b><u>MIDDLE EAST</u></b>				
EGYPT	50	50		
IRAQ	63	56	6	
ISRAEL	6	2	4	
JORDAN	334	185	149	
LEBANON	222	202	19	
SAUDI ARABIA	16		16	
SYRIAN ARAB REPUBLIC	240	219	21	
UNITED ARAB EMIRATES	28	18	10	
YEMEN	315	271	44	
<b>MIDDLE EAST</b>	<b>1 274</b>	<b>1 005</b>	<b>269</b>	
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>2 006</b>	<b>1 660</b>	<b>346</b>	

**Status of Prior Years' Projects  
Obligations Liquidated/Outstanding  
as at 31 December 2008  
(in thousands of United States Dollars)**

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2008	Payments during 2008	Cancellations during 2008	Unliquidated Obligations 31 December 2008
<b><u>ASIA AND THE PACIFIC</u></b>				
<b><u>SOUTH ASIA</u></b>				
BANGLADESH	146	88	59	
INDIA	50	23	27	
NEPAL	438	423	15	
SRI LANKA	2 112	2 070	42	
<b>SOUTH ASIA</b>	<b>2 746</b>	<b>2 603</b>	<b>143</b>	
<b><u>EAST ASIA AND THE PACIFIC</u></b>				
AUSTRALIA	23	23	1	
CAMBODIA		(1)	1	
CHINA	151	127	23	
INDONESIA	69	66	3	
JAPAN	15	15		
MALAYSIA	97	24	73	
PAPUA NEW GUINEA	7	7		
PHILIPPINES	6	4	1	
REPUBLIC OF KOREA	4	4		
MYANMAR	603	586	17	
THAILAND	559	541	18	
TIMOR LESTE	64	37	27	
VIET NAM	18	18		
<b>EAST ASIA AND THE PACIFIC</b>	<b>1 615</b>	<b>1 450</b>	<b>165</b>	
<b><u>SOUTH-WEST ASIA</u></b>				
SOUTH-WEST ASIA OVERALL	168	168		
AFGHANISTAN	2 451	2 195	256	
ISLAMIC REPUBLIC OF IRAN	253	148	104	
PAKISTAN	475	274	201	
<b>SOUTH-WEST ASIA</b>	<b>3 348</b>	<b>2 786</b>	<b>562</b>	
<b><u>CENTRAL ASIA</u></b>				
CENTRAL ASIA OVERALL	21	12	9	
KAZAKHSTAN	48	1	47	
TAJIKISTAN	14	6	8	
TURKMENISTAN	2	2		
<b>CENTRAL ASIA</b>	<b>84</b>	<b>21</b>	<b>63</b>	
<b><u>ASIA AND THE PACIFIC</u></b>				
	<b>7 793</b>	<b>6 860</b>	<b>933</b>	
<b><u>EUROPE</u></b>				
<b><u>EASTERN EUROPE</u></b>				
EASTERN EUROPE OVERALL	1	(2)	3	
ARMENIA	8	8		
AZERBAIJAN	1		1	
BELARUS	283		283	
GEORGIA	202	202		
REPUBLIC OF MOLDOVA	20	20		
RUSSIAN FEDERATION	(6)	(1)	(4)	
UKRAINE	19	13	6	
<b>EASTERN EUROPE</b>	<b>527</b>	<b>240</b>	<b>288</b>	
<b><u>CENTRAL EUROPE</u></b>				
OTHER COUNTRIES IN CENT EUROPE	30	12	18	
HUNGARY	135	17	118	
POLAND	13	6	7	
ROMANIA	41	41		
SLOVAK REPUBLIC	19	5	14	
SLOVENIA	3		3	
TURKEY	55	51	4	
<b>CENTRAL EUROPE</b>	<b>295</b>	<b>132</b>	<b>163</b>	
<b><u>WESTERN EUROPE</u></b>				
BELGIUM	20	15	5	
FRANCE	21	20	2	
GREECE	60	58	2	
IRELAND	5	5		
ITALY	250	179	71	
PORTUGAL	17	17		
SPAIN	36	30	6	
SWEDEN	2	2		
SWITZERLAND	46	46		
UNITED KINGDOM	15	(1)	15	
<b>WESTERN EUROPE</b>	<b>472</b>	<b>371</b>	<b>101</b>	

**Status of Prior Years' Projects  
Obligations Liquidated/Outstanding  
as at 31 December 2008  
(in thousands of United States Dollars)**

Schedule 5

<b>ANNUAL PROGRAMME FUND</b>	<b>Unliquidated Obligations 01 January 2008</b>	<b>Payments during 2008</b>	<b>Cancellations during 2008</b>	<b>Unliquidated Obligations 31 December 2008</b>
<b><u>SOUTH EASTERN EUROPE</u></b>				
ALBANIA	26	26		
BOSNIA AND HERZEGOVINA	106	99	8	
CROATIA	5		5	
MONTENEGRO	150	126	23	
SERBIA	1 527	1 470	58	
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	129	119	9	
<b>SOUTH EASTERN EUROPE</b>	<b>1 944</b>	<b>1 841</b>	<b>103</b>	
<b>EUROPE</b>	<b>3 239</b>	<b>2 584</b>	<b>655</b>	
<b><u>AMERICAS</u></b>				
<b><u>NORTHERN SOUTH AMERICA</u></b>				
ECUADOR	69	73	(4)	
COLOMBIA	163	151	12	
PANAMA		(1)	1	
<b>NORTHERN SOUTH AMERICA</b>	<b>232</b>	<b>224</b>	<b>9</b>	
<b><u>SOUTHERN SOUTH AMERICA</u></b>				
ARGENTINA REGIONAL OFFICE	114	90	24	
BRAZIL	9		9	
<b>SOUTHERN SOUTH AMERICA</b>	<b>123</b>	<b>90</b>	<b>33</b>	
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>				
CANADA	7	6	1	
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>7</b>	<b>6</b>	<b>1</b>	
<b>AMERICAS</b>	<b>362</b>	<b>320</b>	<b>42</b>	
<b>FIELD OPERATIONS</b>	<b>40 032</b>	<b>31 162</b>	<b>8 769</b>	<b>102</b>
<b><u>GLOBAL PROGRAMMES</u></b>				
EXECUTIVE DIRECTION AND MANAGEMENT	164	147	16	
DIV INT PROTECTION SERVICES	618	519	99	
DIV EXTERNAL RELATIONS	1 193	924	269	
DIV INFO SYSTEMS & TELECOMS	3 305	3 078	227	
DEPARTMENT OF OPERATIONS	13 790	13 129	661	
DIV HUMAN RESOURCES MANAGEMENT	763	631	132	
DIV OF FIN AND ADMIN	15		15	
<b>GLOBAL PROGRAMMES</b>	<b>19 847</b>	<b>18 429</b>	<b>1 418</b>	
<b><u>HEADQUARTERS</u></b>				
EXECUTIVE DIRECTION AND MANAGEMENT	261	247	14	
DIV INT PROTECTION SERVICES	22	15	7	
DIV EXTERNAL RELATIONS	256	166	90	
DIV INFO SYSTEMS & TELECOMS	1 655	1 266	389	
DEPARTMENT OF OPERATIONS	43	35	8	
DIV HUMAN RESOURCES MANAGEMENT	422	225	197	
DIV OF FIN AND ADMIN MANAGEMENT	6 855	5 712	944	200
GLOBAL SERVICE CENTRE	1 636	1 525	111	
STAFF COUNCIL	2	2		
<b>HEADQUARTERS</b>	<b>11 153</b>	<b>9 193</b>	<b>1 759</b>	<b>200</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>71 032</b>	<b>58 783</b>	<b>11 947</b>	<b>302</b>

**DETAILED STATEMENT OF INCOME AND EXPENDITURE**  
**by Fund/Region/Country/Territory**  
**for the year ended 31 December 2008**  
**(in thousands of United States Dollars)**

Annex to Statement I

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>FIELD OPERATIONS</b>								
<b>AFRICA</b>								
<b>AFRICA OVERALL</b>	<b>60 402</b>					<b>(60 402)</b>	<b>(0)</b>	<b>(0)</b>
<b>WEST AFRICA</b>								
WEST AFRICA OVERALL	9 649		5 174	102	15	4 350		8 942
BENIN		3	1 529	0		1 505	21	(0)
COTE D'IVOIRE	2 090	47	6 794	24	36	4 611	5	19
GAMBIA			75	1		74	(0)	(0)
GHANA	1 354	31	6 458	74	26	4 968	6	0
GUINEA	1 150	210	7 870	49	268	6 176	20	4
LIBERIA	10 703	289	23 696	115	165	12 291	152	20
MALI			76			76		
NIGERIA	32		3 230	72	1	3 147	17	38
SENEGAL	297		6 388	(10)	13	6 091	0	1
SIERRA LEONE	1 660	552	6 472	(30)	125	4 165	1	0
TOGO			379	2				
<b>WEST AFRICA</b>	<b>26 934</b>	<b>1 131</b>	<b>68 141</b>	<b>399</b>	<b>648</b>	<b>47 833</b>	<b>222</b>	<b>9 024</b>
<b>EAST AND HORN OF AFRICA</b>								
EAST & HORN OF AFRICA OVERALL	19 738					(19 738)		
OTHER COUNTRIES IN EAST HORN			345			7		
DJIBOUTI	24	2	3 485	9	36	3 376	27	(11)
ERITREA	1 287	0	4 496	15		3 193	(0)	(0)
ETHIOPIA	11 596	971	26 595	12	172	12 999	863	19
KENYA	24 103	328	52 885	209	918	26 230	1 074	(24)
SOMALIA	4 673	42	6 182	19	11	1 405	18	(13)
SUDAN	15 695	805	19 203	483	787	1 377	16	(39)
UGANDA	19 167	169	19 992	303	216	(492)	783	153
<b>EAST AND HORN OF AFRICA</b>	<b>96 282</b>	<b>2 318</b>	<b>133 183</b>	<b>1 050</b>	<b>2 146</b>	<b>28 689</b>	<b>2 781</b>	<b>85</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>								
CENTRAL AFRICA & GREAT LAKES	33 562					(21 355)		12 206
COUNTRIES IN CENTRAL AFRICA	364		8 954	8	19	8 385		(177)
BURUNDI	27 783	159	30 029	638	23	261	1 301	136
CAMEROON	6 184	8	10 230	12		4 024	12	10
CENTRAL AFRICAN REPUBLIC	2 343	(1)	2 583	(45)	50	85	151	(0)
CHAD	77 982	367	81 884	1 030	2 607	269	89	460
THE REPUBLIC OF THE CONGO	1 414	130	6 014	68	4	3 940	457	0
DEMOCRATIC REP OF THE CONGO	36 158	183	37 142	224	183	(764)	1 318	160
GABON	46		2 233	42	1	1 815	349	19
RWANDA	2 478	53	8 608	(25)	16	5 888	222	23
UNITED REPUBLIC OF TANZANIA	16 755	800	27 219	(810)	641	8 234	1 790	191
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>205 066</b>	<b>1 700</b>	<b>214 896</b>	<b>1 141</b>	<b>3 544</b>	<b>10 781</b>	<b>5 689</b>	<b>13 027</b>
<b>SOUTHERN AFRICA</b>								
SOUTHERN AFRICA OVERALL	7 125		2 406	10	30	(4 004)	365	1 120
ANGOLA	1 761	48	4 570	398	87	2 278	0	2
BOTSWANA	186	5	2 253	93	28	1 772	170	0
MALAWI	61		2 173	0	23	2 081	16	8
MOZAMBIQUE	477	1	2 860	12		2 352	0	(18)
NAMIBIA		(3)	2 516	53	5	2 461	0	0
SOUTH AFRICA	617	5	6 883	96	7	6 162	0	4
ZAMBIA	3 284	25	10 671	130	222	6 386	571	(53)
ZIMBABWE	839		2 428	7	55	1 528	(0)	(0)
<b>SOUTHERN AFRICA</b>	<b>14 350</b>	<b>81</b>	<b>36 760</b>	<b>799</b>	<b>456</b>	<b>21 015</b>	<b>1 123</b>	<b>1 063</b>
<b>AFRICA</b>	<b>403 036</b>	<b>5 231</b>	<b>452 980</b>	<b>3 389</b>	<b>6 793</b>	<b>47 917</b>	<b>9 814</b>	<b>23 199</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>								
MIDDLE EAST AND NORTH AFRICA	511					(511)		
<b>NORTH AFRICA</b>								
NORTH AFRICA OVERALL	2 204					(2 204)		
ALGERIA	3 245		7 408	(42)	45	3 448	519	(192)
LIBYAN ARAB JAMAHIRIYA	188		1 712			1 522	0	(1)
MAURITANIA	538	18	1 247	27	(1)	451	208	(6)
MOROCCO	385		1 355	3	20	835		(112)
TUNISIA			483		3	423	0	(57)
WESTERN SAHARA (CONF. BUILDING MEASURES)					11	(14)	4	(0)
<b>NORTH AFRICA</b>	<b>6 560</b>	<b>18</b>	<b>12 205</b>	<b>(11)</b>	<b>77</b>	<b>4 461</b>	<b>731</b>	<b>(369)</b>
<b>MIDDLE EAST</b>								
MIDDLE EAST OVERALL	8 070					(8 070)	0	0
EGYPT	1 913	5	4 992	47	0	2 844	166	(17)
IRAQ		5	335	(45)	6	368	0	(0)
ISRAEL			1 753	(3)	4	1 783	0	31
JORDAN	194	2	1 067	(9)	149	332	399	0
LEBANON	606	4	2 612	61	19	1 710	210	(0)
SAUDI ARABIA			2 761		16	2 746		0
SYRIAN ARAB REPUBLIC	44	4	1 104	18	21	1 016	0	0
UNITED ARAB EMIRATES			2 133	(1)	10	2 124	(0)	(0)
YEMEN	7 468	1	10 860	19	44	3 320	0	(9)
<b>MIDDLE EAST</b>	<b>18 296</b>	<b>21</b>	<b>27 616</b>	<b>87</b>	<b>269</b>	<b>8 173</b>	<b>775</b>	<b>4</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>25 366</b>	<b>39</b>	<b>39 821</b>	<b>76</b>	<b>346</b>	<b>12 123</b>	<b>1 506</b>	<b>(364)</b>
<b>ASIA AND THE PACIFIC</b>								
ASIA AND PACIFIC OVERALL	5 911					(5 911)		
<b>SOUTH ASIA</b>								
SOUTH ASIA OVERALL							(0)	9
BANGLADESH	6 397	3	6 657	(24)	59	231		9
INDIA	1 556	4	4 204	170	27	2 355	91	0
NEPAL	9 126	14	10 850	48	15	1 573	76	2
SRI LANKA	17 091	30	19 601	247	42	(1 301)	3 441	(51)
<b>SOUTH ASIA</b>	<b>34 170</b>	<b>51</b>	<b>41 312</b>	<b>441</b>	<b>143</b>	<b>2 858</b>	<b>3 608</b>	<b>(40)</b>

DETAILED STATEMENT OF INCOME AND EXPENDITURE  
by Fund/Region/Country/Territory  
for the year ended 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement I

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b><i>EAST ASIA AND THE PACIFIC</i></b>								
EAST ASIA AND PACIFIC OVERALL	9 122					(9 122)		
AUSTRALIA	106		1 093	0	1	987	0	(0)
CAMBODIA		0	1 222	2	1	1 219	0	0
CHINA		1	4 405	44	23	4 281	23	(34)
INDONESIA	642	4	2 479	225	3	1 746	40	182
JAPAN	324		2 895			2 571	(0)	(0)
MALAYSIA	673	4	5 652	22	73	4 686	194	
MONGOLIA			169	62		82	25	
PAPUA NEW GUINEA	9		913	5		900	(0)	(0)
PHILIPPINES			213	34	1	177	0	
REPUBLIC OF KOREA			749	1		748	(0)	(0)
MYANMAR	5 854	2	7 012	138	17	990	0	(11)
SINGAPORE								
THAILAND	5 514	31	13 882	490	18	7 758	89	18
TIMOR LESTE	0	48	214	1	27	137		
VIET NAM	563		855	0		292		0
OTHER COUNTRIES EAST ASIA			48	(2)		50		
<b>EAST ASIA AND THE PACIFIC</b>	<b>22 808</b>	<b>90</b>	<b>41 802</b>	<b>1 021</b>	<b>165</b>	<b>17 502</b>	<b>372</b>	<b>155</b>
<b><i>SOUTH-WEST ASIA</i></b>								
SOUTH-WEST ASIA OVERALL	32 014	11	1 332	71		(29 214)	1 863	3 413
AFGHANISTAN	60 663	329	74 514	200	256	13 055	11	0
ISLAMIC REPUBLIC OF IRAN	4 210	6	14 858	29	104	10 387	122	1
PAKISTAN	9 257	39	20 645	274	201	9 647	1 176	(51)
<b>SOUTH-WEST ASIA</b>	<b>106 144</b>	<b>385</b>	<b>111 349</b>	<b>574</b>	<b>562</b>	<b>3 875</b>	<b>3 172</b>	<b>3 363</b>
<b><i>CENTRAL ASIA</i></b>								
CENTRAL ASIA OVERALL	2 137		(0)	2	9	(2 148)		
KAZAKHSTAN		2	2 030	6	47	1 976	(0)	(0)
KYRGYSTAN		8	1 716	0		1 707	0	0
TAJIKISTAN			905	0	8	897	0	0
TURKMENISTAN	252	1	899			646	0	0
UZBEKISTAN			136			136		
<b>CENTRAL ASIA</b>	<b>2 389</b>	<b>12</b>	<b>5 686</b>	<b>9</b>	<b>63</b>	<b>3 213</b>	<b>0</b>	<b>0</b>
<b>ASIA AND THE PACIFIC</b>	<b>171 421</b>	<b>538</b>	<b>200 148</b>	<b>2 045</b>	<b>933</b>	<b>21 538</b>	<b>7 151</b>	<b>3 479</b>
<b><i>EUROPE</i></b>								
EUROPE OVERALL	400					(400)		
<b><i>EASTERN EUROPE</i></b>								
EASTERN EUROPE OVERALL	6 278		1 130	40	3	(5 443)	252	(0)
ARMENIA	145	0	1 617	3		1 470	0	0
AZERBAIJAN	1 895		3 773	3	1	1 875	0	0
BELARUS	407		1 333	35	283	552		(56)
GEORGIA	1 676	4	6 164	25	0	3 902	554	(2)
REPUBLIC OF MOLDOVA		0	703	5		698		
RUSSIAN FEDERATION	6 195	16	13 323	34	(4)	7 098	0	16
UKRAINE	378	1	2 938	23	6	2 360	173	3
<b>EASTERN EUROPE</b>	<b>16 974</b>	<b>22</b>	<b>30 981</b>	<b>168</b>	<b>288</b>	<b>12 512</b>	<b>978</b>	<b>(40)</b>
<b><i>CENTRAL EUROPE</i></b>								
OTHER COUNTRIES IN CENT EUROPE CENT EUROPE AND BALTIC STATES	2 217		77	(0)	18	77		19
BULGARIA		0	893			893	0	0
CYPRUS	40		862	19		793	10	0
CZECH REPUBLIC		0	427			427	(0)	0
HUNGARY	185	0	2 605	(84)	118	2 391	(0)	5
POLAND		0	873	3	7	863	0	0
ROMANIA		0	954	3	0	951	0	(0)
SLOVAK REPUBLIC		0	443	14	14	415	(0)	(0)
SLOVENIA		0	98	9	3	86		
TURKEY	147	20	6 275	225	4	5 887		7
<b>CENTRAL EUROPE</b>	<b>2 589</b>	<b>21</b>	<b>13 506</b>	<b>189</b>	<b>163</b>	<b>10 566</b>	<b>10</b>	<b>31</b>
<b><i>WESTERN EUROPE</i></b>								
WESTERN EUROPE OVERALL	973					(973)		
AUSTRIA	64	0	984	0		920	(0)	
BELGIUM	296	0	3 806	0	5	3 507	0	2
FRANCE	567	5	2 805	(0)	2	2 219	13	(0)
GERMANY	583	0	2 467			1 863	20	
GREECE	134	35	1 156	7	2	967	(0)	(12)
IRELAND	163		724	0		561	0	0
ITALY	1 747		3 915	(36)	71	1 821	314	2
MALTA			112			112		
PORTUGAL			86		0	86		
SPAIN	700		1 356	(1)	6	651	(0)	(0)
SWEDEN	100		1 630			1 530	(0)	(0)
SWITZERLAND			675	(0)		659	17	
UNITED KINGDOM	456		1 742	88	15	1 002	180	0
<b>WESTERN EUROPE</b>	<b>5 783</b>	<b>40</b>	<b>21 457</b>	<b>59</b>	<b>101</b>	<b>14 924</b>	<b>544</b>	<b>(8)</b>
<b><i>SOUTH EASTERN EUROPE</i></b>								
SOUTH EASTERN EUROPE OVERALL	8 751					(8 751)		
ALBANIA		0	728	1		727	0	(0)
BOSNIA AND HERZEGOVINA	879	130	6 130	39	8	4 962	113	0
CROATIA	371	6	3 513	1	5	3 131	0	(0)
MONTENEGRO	622		2 642	(1)	23	1 937	61	(0)
SERBIA	6 325	22	23 393	155	58	16 459	354	(21)
THE FYR MACEDONIA	559	0	3 064	4	9	2 491	0	0
<b>SOUTH EASTERN EUROPE</b>	<b>17 508</b>	<b>158</b>	<b>39 472</b>	<b>199</b>	<b>103</b>	<b>20 956</b>	<b>528</b>	<b>(21)</b>
<b>EUROPE</b>	<b>43 253</b>	<b>240</b>	<b>105 416</b>	<b>615</b>	<b>655</b>	<b>58 558</b>	<b>2 060</b>	<b>(37)</b>

**DETAILED STATEMENT OF INCOME AND EXPENDITURE**  
**by Fund/Region/Country/Territory**  
**for the year ended 31 December 2008**  
**(in thousands of United States Dollars)**

Annex to Statement I

ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>AMERICAS</b>								
<b>AMERICAS OVERALL</b>	<b>1 898</b>					<b>(0)</b>		<b>1 898</b>
<b><u>NORTHERN SOUTH AMERICA</u></b>								
NORTHERN SOUTH AMERICA OVERALL	3 447		3 575	63		(2 217)	22	1 230
VENEZUELA REGIONAL OFFICE	431	2	7 252	67		3 347	919	289
ECUADOR	4 136	(20)	717	50	(4)	2 156	399	1
COLOMBIA	230	25	3 149	12	12	1	158	0
COSTA RICA	231	0	1 233	3		2 747	23	1
PANAMA	291	1			1	913		
<b>NORTHERN SOUTH AMERICA</b>	<b>8 767</b>	<b>7</b>	<b>15 927</b>	<b>196</b>	<b>9</b>	<b>6 948</b>	<b>1 522</b>	<b>1 521</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>								
SOUTHERN SOUTH AMERICA OVERALL	930		3 378	129	24	(930)	0	172
ARGENTINA REGIONAL OFFICE	154		2 786	5	9	2 635	0	(5)
BRAZIL	131	1						
<b>SOUTHERN SOUTH AMERICA</b>	<b>1 215</b>	<b>1</b>	<b>6 164</b>	<b>134</b>	<b>33</b>	<b>4 948</b>	<b>0</b>	<b>167</b>
<b><u>CENTRAL AMERICA AND MEXICO</u></b>								
CENTRAL AMERICA OVERALL	310		2 231	9		(310)	0	9
MEXICO REGIONAL OFFICE		1	278			2 230		
CUBA						278		
<b>CENTRAL AMERICA AND MEXICO</b>	<b>310</b>	<b>1</b>	<b>2 509</b>	<b>9</b>		<b>2 198</b>	<b>0</b>	<b>9</b>
<b><u>NORTH AMERICA AND CARIBBEAN</u></b>								
NORTH AMERICA & THE CARIBBEAN	1 200		3 424	2		(1 200)	0	2
UNITED STATES OF AMERICA	213		1 584	0	1	3 211	0	2
CANADA						1 582	0	0
<b>NORTH AMERICA AND CARIBBEAN</b>	<b>1 413</b>		<b>5 008</b>	<b>2</b>	<b>1</b>	<b>3 593</b>	<b>0</b>	<b>2</b>
<b>AMERICAS</b>	<b>13 602</b>	<b>9</b>	<b>29 607</b>	<b>341</b>	<b>42</b>	<b>17 687</b>	<b>1 522</b>	<b>3 597</b>
<b>FIELD OPERATIONS OVERALL</b>	<b>1 060</b>							<b>1 060</b>
<b>FIELD OPERATIONS</b>	<b>657 739</b>	<b>6 057</b>	<b>827 972</b>	<b>6 466</b>	<b>8 769</b>	<b>157 823</b>	<b>22 054</b>	<b>30 934</b>
<b><u>GLOBAL PROGRAMMES</u></b>								
EXECUTIVE DIRECTION AND MANAGEMENT			379		16	363	0	
DIV INT PROTECTION SERVICES	4 791	15	9 891	233	99	4 724	23	(5)
DIV EXTERNAL RELATIONS	116		17 218	176	269	16 672	(0)	15
DIV INFO SYSTEMS & TELECOMS			4 599	(66)	227	4 438		0
DEPARTMENT OF OPERATIONS	16 635	3	32 962	1 942	661	13 811	40	130
DIV HUMAN RESOURCES MANAGEMENT	2 000		38 617	(9)	132	37 235		741
DIV OF FIN AND ADMIN MANAGEMENT			123		15	108		
OTHER GLOBAL PROGRAMMES							0	0
GLOBAL PROGRAMMES OVERALL	11 482					(11 482)		
<b>GLOBAL PROGRAMMES</b>	<b>35 025</b>	<b>18</b>	<b>103 790</b>	<b>2 276</b>	<b>1 418</b>	<b>65 870</b>	<b>63</b>	<b>880</b>
<b><u>HEADQUARTERS</u></b>								
EXECUTIVE DIRECTION AND MANAGEMENT	495		12 339	(70)	14	11 900		
DIV INT PROTECTION SERVICES	238	21	11 391	(17)	7	11 173		31
DIV EXTERNAL RELATIONS		(0)	9 750	(43)	90	9 702		(0)
DIV INFO SYSTEMS & TELECOMS		16	17 869	(186)	389	17 650		(0)
DEPARTMENT OF OPERATIONS	12		30 648	6	8	30 858	0	235
DIV HUMAN RESOURCES MANAGEMENT		29	8 985	3	197	10 122		1 367
DIV OF FIN AND ADMIN MANAGEMENT		181	18 540	(167)	944	18 078		496
GLOBAL SERVICE CENTRE	2 114	15	17 787	(1 790)	111	17 336		
OTHER HQ SECTIONS							(0)	(0)
STAFF COUNCIL			541			541		
<b>HEADQUARTERS OVERALL</b>	<b>22 757</b>		<b>(3 122)</b>			<b>(21 113)</b>		<b>(1 478)</b>
<b>HEADQUARTERS</b>	<b>25 615</b>	<b>262</b>	<b>127 849</b>	<b>(5 385)</b>	<b>1 759</b>	<b>106 248</b>		<b>651</b>
<b>OPERATIONAL RESERVE</b>	<b>12 900</b>					<b>(12 901)</b>		<b>(1)</b>
<b>OVERALL</b>	<b>305 693</b>		<b>(0)</b>			<b>(301 832)</b>	<b>40 013</b>	<b>43 874</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>1 036 972</b>	<b>6 337</b>	<b>1 059 612</b>	<b>3 357</b>	<b>11 947</b>	<b>15 208</b>	<b>62 130</b>	<b>76 339</b>



DETAILED STATEMENT OF INCOME AND EXPENDITURE  
by Fund/Region/Country/Territory  
for the year ended 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement I

UN REGULAR BUDGET FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>HEADQUARTERS</b>								
EXECUTIVE DIRECTION AND MANAGEMENT			5 661				(13 209)	(18 870)
DIV EXTERNAL RELATIONS			6 581				(24 370)	(30 951)
DIV INFO SYSTEMS & TELECOMS			5 125				(20 962)	(26 087)
DEPARTMENT OF OPERATIONS							(9 970)	(9 970)
DIV HUMAN RESOURCES MANAGEMENT			5 042				(24 389)	(29 430)
DIV OF FIN AND ADMIN MANAGEMENT			11 445				(42 658)	(54 104)
<b>HEADQUARTERS OVERALL</b>	<b>33 854</b>						<b>134 783</b>	<b>168 637</b>
<b>HEADQUARTERS</b>	<b>33 854</b>		<b>33 854</b>				<b>(775)</b>	<b>(775)</b>
<b>UNEARMARKED</b>							<b>775</b>	<b>775</b>
<b>TOTAL UN REGULAR BUDGET FUND</b>	<b>33 854</b>		<b>33 854</b>				<b>(0)</b>	<b>(0)</b>

**DETAILED STATEMENT OF INCOME AND EXPENDITURE**  
**by Fund/Region/Country/Territory**  
**for the year ended 31 December 2008**  
(in thousands of United States Dollars)

Annex to Statement I

JUNIOR PROFESSIONAL OFFICERS FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Years' Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b><u>FIELD OPERATIONS</u></b>								
<b><u>AFRICA</u></b>								
<b><u>WEST AFRICA</u></b>								
WEST AFRICA OVERALL							(57)	(57)
COTE D'IVOIRE							(44)	(44)
GHANA			155			(19)	(595)	(768)
GUINEA			67			(8)	(465)	(541)
SENEGAL			298		3	(36)	(400)	(731)
SIERRA LEONE							(123)	(123)
<b>WEST AFRICA</b>			<b>520</b>		<b>3</b>	<b>(62)</b>	<b>(1 684)</b>	<b>(2 264)</b>
<b><u>EAST AND HORN OF AFRICA</u></b>								
EAST & HORN OF AFRICA OVERALL							(122)	(122)
DJIBOUTI							(81)	(81)
ERITREA							(96)	(96)
ETHIOPIA			641			(77)	(2 215)	(2 933)
KENYA			684			(82)	(1 627)	(2 393)
SOMALIA			107			(13)	(289)	(408)
SUDAN			488			(59)	(700)	(1 246)
UGANDA			491			(59)	(1 335)	(1 885)
<b>EAST AND HORN OF AFRICA</b>			<b>2 410</b>			<b>(289)</b>	<b>(6 465)</b>	<b>(9 164)</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>								
CENTRAL AFRICA & GREAT LAKES OVERALL							(16)	(16)
BURUNDI			80			(10)	(117)	(206)
CAMEROON			95			(11)	(127)	(233)
CHAD			197			(24)	(446)	(667)
THE REPUBLIC OF THE CONGO							(283)	(283)
DEMOCRATIC REP OF THE CONGO			162			(19)	(219)	(400)
RWANDA			7			(1)	(306)	(313)
UNITED REPUBLIC OF TANZANIA			348			(42)	(1 244)	(1 634)
<b>CENTRAL AFRICA AND GREAT LAKES</b>			<b>889</b>			<b>(107)</b>	<b>(2 756)</b>	<b>(3 752)</b>
<b><u>SOUTHERN AFRICA</u></b>								
SOUTHERN AFRICA OVERALL							(21)	(21)
ANGOLA							(512)	(512)
MALAWI			84			(10)	(122)	(216)
MOZAMBIQUE			0			(0)	(284)	(284)
NAMIBIA							(28)	(28)
SOUTH AFRICA			170			(20)	(512)	(702)
ZAMBIA			88			(11)	(611)	(710)
ZIMBABWE			102			(12)	(253)	(368)
<b>SOUTHERN AFRICA</b>			<b>444</b>			<b>(53)</b>	<b>(2 343)</b>	<b>(2 840)</b>
<b>AFRICA</b>			<b>4 263</b>		<b>2</b>	<b>(512)</b>	<b>(13 249)</b>	<b>(18 021)</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>								
MIDDLE EAST AND NORTH AFRICA OVERALL							(47)	(47)
<b><u>NORTH AFRICA</u></b>								
ALGERIA			47			(6)	(193)	(246)
LIBYAN ARAB JAMAHIRIYA			73			(9)	(94)	(176)
MAURITANIA			91			(11)	(214)	(317)
MOROCCO			66			(8)	(43)	(116)
<b>NORTH AFRICA</b>			<b>277</b>			<b>(33)</b>	<b>(545)</b>	<b>(855)</b>
<b><u>MIDDLE EAST</u></b>								
EGYPT			142			(17)	(366)	(526)
ISRAEL			48			(6)	(53)	(53)
JORDAN			211			(25)	(249)	(485)
LEBANON			37			(4)	(41)	(41)
SYRIAN ARAB REPUBLIC			85			(10)	(121)	(216)
YEMEN			4			(1)	(232)	(236)
<b>MIDDLE EAST</b>			<b>527</b>			<b>(63)</b>	<b>(968)</b>	<b>(1 558)</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>			<b>804</b>			<b>(96)</b>	<b>(1 559)</b>	<b>(2 460)</b>
<b><u>ASIA AND THE PACIFIC</u></b>								
ASIA AND PACIFIC OVERALL							(58)	(58)
<b><u>SOUTH ASIA</u></b>								
BANGLADESH			88			(11)	(185)	(284)
INDIA			52			(6)	(336)	(394)
NEPAL			380			(46)	(920)	(1 345)
SRI LANKA			160			(19)	(599)	(779)
<b>SOUTH ASIA</b>			<b>680</b>			<b>(82)</b>	<b>(2 040)</b>	<b>(2 802)</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>								
CAMBODIA			37			(4)	(259)	(300)
CHINA			76			(9)	(445)	(531)
INDONESIA							(1)	(1)
MALAYSIA			91			(11)	(171)	(273)
MYANMAR			6			(1)	(459)	(466)
THAILAND			170	(3)		(20)	(1 094)	(1 288)
<b>EAST ASIA AND THE PACIFIC</b>			<b>380</b>	<b>(3)</b>		<b>(46)</b>	<b>(2 430)</b>	<b>(2 859)</b>
<b><u>SOUTH-WEST ASIA</u></b>								
AFGHANISTAN			303			(36)	(866)	(1 205)
ISLAMIC REPUBLIC OF IRAN			90			(11)	(246)	(347)
PAKISTAN			38			(5)	(141)	(184)
<b>SOUTH-WEST ASIA</b>			<b>431</b>			<b>(52)</b>	<b>(1 253)</b>	<b>(1 734)</b>
<b>ASIA AND THE PACIFIC</b>			<b>1 491</b>	<b>(3)</b>		<b>(179)</b>	<b>(5 781)</b>	<b>(7 454)</b>

DETAILED STATEMENT OF INCOME AND EXPENDITURE  
by Fund/Region/Country/Territory  
for the year ended 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement I

JUNIOR PROFESSIONAL OFFICERS FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Years' Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>EUROPE</b>								
<b>EUROPE OVERALL</b>							(104)	(104)
<b>EASTERN EUROPE</b>								
ARMENIA							(68)	(68)
AZERBAIJAN			138			(17)	(477)	(631)
GEORGIA			99			(12)	(244)	(355)
RUSSIAN FEDERATION			273			(33)	(1 023)	(1 328)
<b>EASTERN EUROPE</b>			<b>510</b>			<b>(61)</b>	<b>(1 812)</b>	<b>(2 383)</b>
<b>CENTRAL EUROPE</b>								
CYPRUS							(102)	(102)
CZECH REPUBLIC							(85)	(85)
SLOVENIA							(244)	(244)
TURKEY			101			(12)	(427)	(541)
<b>CENTRAL EUROPE</b>			<b>101</b>			<b>(12)</b>	<b>(858)</b>	<b>(972)</b>
<b>WESTERN EUROPE</b>								
BELGIUM			105			(13)	(47)	(164)
SWITZERLAND			100			(12)	(251)	(364)
<b>WESTERN EUROPE</b>			<b>205</b>			<b>(25)</b>	<b>(298)</b>	<b>(528)</b>
<b>SOUTH EASTERN EUROPE</b>								
SOUTH EASTERN EUROPE OVERALL							(7)	(7)
BOSNIA AND HERZEGOVINA			157			(19)	(935)	(1 111)
CROATIA							(41)	(41)
MONTENEGRO			97			(12)	(89)	(198)
SERBIA							(343)	(343)
THE FYR MACEDONIA							(252)	(252)
<b>SOUTH EASTERN EUROPE</b>			<b>254</b>			<b>(30)</b>	<b>(1 667)</b>	<b>(1 951)</b>
<b>EUROPE</b>			<b>1 070</b>			<b>(128)</b>	<b>(4 739)</b>	<b>(5 937)</b>
<b>AMERICAS</b>								
<b>AMERICAS OVERALL</b>							(27)	(27)
<b>NORTHERN SOUTH AMERICA</b>								
VENEZUELA REGIONAL OFFICE			50			(6)	(429)	(485)
ECUADOR			99			(12)	(143)	(253)
COLOMBIA			193			(23)	(348)	(564)
COSTA RICA			80			(10)	(104)	(193)
<b>NORTHERN SOUTH AMERICA</b>			<b>421</b>			<b>(51)</b>	<b>(1 025)</b>	<b>(1 497)</b>
<b>CENTRAL AMERICA AND MEXICO</b>								
MEXICO REGIONAL OFFICE			97			(12)	(38)	(147)
<b>CENTRAL AMERICA AND MEXICO</b>			<b>97</b>			<b>(12)</b>	<b>(38)</b>	<b>(147)</b>
<b>NORTH AMERICA AND CARIBBEAN</b>								
UNITED STATES OF AMERICA							(231)	(231)
<b>NORTH AMERICA AND CARIBBEAN</b>							<b>(231)</b>	<b>(231)</b>
<b>AMERICAS</b>			<b>519</b>			<b>(62)</b>	<b>(1 320)</b>	<b>(1 901)</b>
<b>FIELD OPERATIONS</b>			<b>8 147</b>	<b>(3)</b>	<b>2</b>	<b>(978)</b>	<b>(26 647)</b>	<b>(35 773)</b>
<b>GLOBAL PROGRAMMES</b>								
DEPARTMENT OF OPERATIONS			418			(50)	(651)	(1 119)
OTHER GLOBAL PROGRAMMES	13 892			(195)			37 358	51 056
GLOBAL PROGRAMMES OVERALL							5 919	5 919
<b>GLOBAL PROGRAMMES</b>	<b>13 892</b>		<b>418</b>	<b>(195)</b>		<b>(50)</b>	<b>42 626</b>	<b>55 855</b>
<b>HEADQUARTERS</b>								
EXECUTIVE DIRECTION AND MANAGEMENT			506	(2)		(61)	(1 108)	(1 677)
DIV INT PROTECTION SERVICES			625			(75)	(2 011)	(2 711)
DIV EXTERNAL RELATIONS			882			(106)	(2 677)	(3 665)
DEPARTMENT OF OPERATIONS			481			(58)	(2 687)	(3 225)
DIV HUMAN RESOURCES MANAGEMENT							(228)	(228)
DIV OF FIN AND ADMIN MANAGEMENT							(355)	(355)
HEADQUARTERS OVERALL							(0)	(0)
<b>HEADQUARTERS</b>			<b>2 494</b>	<b>(2)</b>		<b>(299)</b>	<b>(9 066)</b>	<b>(11 860)</b>
<b>OVERALL</b>							<b>297</b>	<b>297</b>
<b>TOTAL JUNIOR PROFESSIONAL OFFICERS FUND</b>	<b>13 892</b>		<b>11 060</b>	<b>(199)</b>	<b>2</b>	<b>(1 327)</b>	<b>7 211</b>	<b>8 519</b>

**DETAILED STATEMENT OF INCOME AND EXPENDITURE**  
**by Fund/Region/Country/Territory**  
**for the year ended 31 December 2008**  
**(in thousands of United States Dollars)**

Annex to Statement I

SUPPLEMENTARY PROGRAMMES FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Years' Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>FIELD OPERATIONS</b>								
<b>AFRICA</b>								
<b>AFRICA OVERALL</b>	<b>17 577</b>					<b>(16 184)</b>		<b>1 393</b>
<b>WEST AFRICA</b>								
WEST AFRICA OVERALL								
COTE D'IVOIRE	1 123		1 582	27	11	(518)	1 295	356
GHANA								
GUINEA								
LIBERIA	1 857		2 860	776			457	231
NIGERIA								
SENEGAL	566		1 810		2	1 259		17
SIERRA LEONE			148			148		
<b>WEST AFRICA</b>	<b>3 547</b>		<b>6 400</b>	<b>803</b>	<b>13</b>	<b>888</b>	<b>1 752</b>	<b>604</b>
<b>EAST AND HORN OF AFRICA</b>								
EAST & HORN OF AFRICA OVERALL	1 533					(1 533)		
DJIBOUTI	564		961			423		27
ERITREA								
ETHIOPIA	5 009		10 695	(211)	282	5 663	0	49
KENYA	11 668		13 232	(91)	186	3 039	3	1 574
SOMALIA	9 339		14 063	47	54	(2 318)	7 927	986
SUDAN	67 214		70 793	252	566	7 519	9 117	13 875
UGANDA	12 532	4	16 838	73	87	4 369	1 737	1 965
<b>EAST AND HORN OF AFRICA</b>	<b>107 860</b>	<b>4</b>	<b>126 581</b>	<b>69</b>	<b>1 176</b>	<b>17 162</b>	<b>18 784</b>	<b>18 475</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>								
CENTRAL AFRICA & GREAT LAKES COUNTRIES IN CENTRAL AFRICA	1 560					(1 560)		
BURUNDI	2 627		4 718	(0)		2 090		0
CAMEROON			442			442		
CENTRAL AFRICAN REPUBLIC	2 627		1 983	(43)	90	(3)	303	990
CHAD	10 165		11 330	68	918	132	1 080	1 033
THE REPUBLIC OF THE CONGO			0	19				19
DEMOCRATIC REP OF THE CONGO	22 141		25 231	909	344	(4 727)	7 300	736
RWANDA			170			170		
UNITED REPUBLIC OF TANZANIA	19 603		14 709	72	1	223	(0)	5 191
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>58 723</b>		<b>58 584</b>	<b>1 025</b>	<b>1 353</b>	<b>(3 231)</b>	<b>8 682</b>	<b>7 969</b>
<b>SOUTHERN AFRICA</b>								
SOUTHERN AFRICA OVERALL	723			0		(723)		0
ANGOLA			574			574		
BOTSWANA			68			68		
MALAWI			551			576		25
MOZAMBIQUE			3 155			3 035		23
SOUTH AFRICA	142		844	15	88	903		161
ZAMBIA			276			(2 046)		3
ZIMBABWE	2 325							
<b>SOUTHERN AFRICA</b>	<b>3 190</b>		<b>5 468</b>	<b>15</b>	<b>88</b>	<b>2 387</b>		<b>213</b>
<b>AFRICA</b>	<b>190 897</b>	<b>4</b>	<b>197 033</b>	<b>1 912</b>	<b>2 631</b>	<b>1 023</b>	<b>29 218</b>	<b>28 653</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>								
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>110 996</b>					<b>(106 007)</b>	<b>292</b>	<b>5 281</b>
<b>NORTH AFRICA</b>								
NORTH AFRICA OVERALL	1 504		1 374	76		(200)	659	665
ALGERIA	602		778			372		196
LIBYAN ARAB JAMAHIRIYA	194		177					17
MAURITANIA	4 579		4 510	539	6	(1 260)	1 409	763
MOROCCO	384		265					119
TUNISIA	138		156			76		57
WESTERN SAHARA (CONF. BUILDING MEASURES)	2 418		2 792		14	(0)	1 776	1 417
<b>NORTH AFRICA</b>	<b>9 818</b>		<b>10 052</b>	<b>615</b>	<b>20</b>	<b>(1 012)</b>	<b>3 845</b>	<b>3 234</b>
<b>MIDDLE EAST</b>								
MIDDLE EAST OVERALL	13 358		3 519		0	(18 257)	8 758	341
EGYPT	157		2 004	142	21	1 974		290
IRAQ	32 861		50 373	756	105	21 177		4 527
JORDAN	53 414		44 490	291	28		0	9 243
LEBANON	533		6 194	115		5 568		22
SAUDI ARABIA			394			394		
SYRIAN ARAB REPUBLIC	27 135		107 019	404	1 033	87 836	(0)	9 389
YEMEN	4 079		4 811	(8)	24	1 765		1 049
<b>MIDDLE EAST</b>	<b>131 537</b>		<b>218 804</b>	<b>1 699</b>	<b>1 212</b>	<b>100 458</b>	<b>8 758</b>	<b>24 860</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>252 351</b>		<b>228 856</b>	<b>2 314</b>	<b>1 232</b>	<b>(6 561)</b>	<b>12 895</b>	<b>33 376</b>
<b>ASIA AND THE PACIFIC</b>								
<b>ASIA AND PACIFIC OVERALL</b>								
<b>SOUTH ASIA</b>								
SOUTH ASIA OVERALL								
BANGLADESH			206			206		
NEPAL			109			109		
SRI LANKA	313		523			263		53
<b>SOUTH ASIA</b>	<b>313</b>		<b>837</b>			<b>577</b>		<b>53</b>
<b>EAST ASIA AND THE PACIFIC</b>								
EAST ASIA AND THE PACIFIC OVERALL	2 597		3 366			803		34
CHINA								
INDONESIA								
MYANMAR	7 701		6 730			71		1 042
THAILAND			49			49		
TIMOR LESTE								
<b>EAST ASIA AND THE PACIFIC</b>	<b>10 298</b>		<b>10 145</b>			<b>923</b>		<b>1 076</b>
<b>SOUTH-WEST ASIA</b>								
SOUTH-WEST ASIA OVERALL								
AFGHANISTAN			705	8	57	642		1
ISLAMIC REPUBLIC OF IRAN			10 012	12	1	(598)	635	2 697
PAKISTAN	12 659							
<b>SOUTH-WEST ASIA</b>	<b>12 659</b>		<b>10 717</b>	<b>20</b>	<b>58</b>	<b>44</b>	<b>635</b>	<b>2 699</b>
<b>ASIA AND THE PACIFIC</b>	<b>23 271</b>		<b>21 700</b>	<b>20</b>	<b>58</b>	<b>1 545</b>	<b>635</b>	<b>3 828</b>

DETAILED STATEMENT OF INCOME AND EXPENDITURE  
by Fund/Region/Country/Territory  
for the year ended 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement I

SUPPLEMENTARY PROGRAMMES FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Years' Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<b>EUROPE</b>								
<b><u>EASTERN EUROPE</u></b>								
ARMENIA			939			939		
GEORGIA	17 226		15 542			(397)		1 286
RUSSIAN FEDERATION			387			387		
<b>EASTERN EUROPE</b>	<b>17 226</b>		<b>16 868</b>			<b>929</b>		<b>1 286</b>
<b><u>CENTRAL EUROPE</u></b>								
CYPRUS								
TURKEY	859		2 105	1		1 245		
<b>CENTRAL EUROPE</b>	<b>859</b>		<b>2 105</b>	<b>1</b>		<b>1 245</b>		<b>0</b>
<b><u>WESTERN EUROPE</u></b>								
BELGIUM								
GERMANY								
UNITED KINGDOM								
<b>WESTERN EUROPE</b>								
<b>EUROPE</b>	<b>18 085</b>		<b>18 973</b>	<b>1</b>		<b>2 175</b>		<b>1 287</b>
<b>AMERICAS</b>								
<b><u>NORTHERN SOUTH AMERICA</u></b>								
COLOMBIA	15 680		16 239	209	2	(6)	2 389	2 034
<b>NORTHERN SOUTH AMERICA</b>	<b>15 680</b>		<b>16 239</b>	<b>209</b>	<b>2</b>	<b>(6)</b>	<b>2 389</b>	<b>2 034</b>
<b><u>SOUTHERN SOUTH AMERICA</u></b>								
ARGENTINA REGIONAL OFFICE			623	2		621		
BRAZIL			1 000	(2)	2	1 011		11
<b>SOUTHERN SOUTH AMERICA</b>			<b>1 623</b>	<b>(1)</b>	<b>2</b>	<b>1 632</b>		<b>11</b>
<b>AMERICAS</b>	<b>15 680</b>		<b>17 862</b>	<b>209</b>	<b>4</b>	<b>1 626</b>	<b>2 389</b>	<b>2 045</b>
<b>FIELD OPERATIONS</b>	<b>500 283</b>	<b>4</b>	<b>484 424</b>	<b>4 456</b>	<b>3 924</b>	<b>(192)</b>	<b>45 137</b>	<b>69 188</b>
<b><u>GLOBAL PROGRAMMES</u></b>								
DIV INT PROTECTION SERVICES			1 853			1 853		
DEPARTMENT OF OPERATIONS	5 634		3 288	368	64	(3 041)	3 449	3 186
OTHER GLOBAL PROGRAMMES	37 524					(37 524)		(0)
<b>GLOBAL PROGRAMMES OVERALL</b>	<b>43 158</b>		<b>5 141</b>	<b>368</b>	<b>64</b>	<b>(38 712)</b>	<b>3 449</b>	<b>3 186</b>
<b><u>HEADQUARTERS</u></b>								
EXECUTIVE DIRECTION AND MANAGEMENT								
DEPARTMENT OF OPERATIONS	326		3 224			3 128		230
DIV HUMAN RESOURCES MANAGEMENT								
DIV OF FIN AND ADMIN MANAGEMENT			160			160		
<b>HEADQUARTERS OVERALL</b>	<b>326</b>		<b>3 384</b>			<b>3 288</b>		<b>230</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>543 767</b>	<b>4</b>	<b>492 948</b>	<b>4 823</b>	<b>3 989</b>	<b>(35 616)</b>	<b>48 586</b>	<b>72 605</b>

**DETAILED STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES**  
**by Fund/EXCOM Region/Country/Territory**  
**as at 31 December 2008**  
(in thousands of United States Dollars)

Annex to Statement II

ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable and Other Assets	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>FIELD OPERATIONS</b>							
<b>AFRICA</b>							
<b>WEST AFRICA</b>							
WEST AFRICA OVERALL	8 856	150	9 006	101	(36)	8 942	9 006
BENIN	(24)	49	25	26	(1)	(0)	25
BURKINA FASO							
COTE D'IVOIRE	29	189	218	202	(3)	19	218
GAMBIA	(34)	34	(0)	(0)	(0)	(0)	(0)
GHANA	(351)	345	(5)	181	(186)	0	(5)
GUINEA	873	90	964	118	842	4	964
LIBERIA	897	507	1 404	690	695	20	1 404
MALI	(89)	91	2		2	0	2
NIGERIA	(368)	185	(183)	4	(226)	38	(183)
SENEGAL	(60)	139	80	42	36	1	80
SIERRA LEONE	(457)	980	523	415	107	0	523
TOGO	(0)	(0)	(1)		(1)	(0)	(1)
CAPE VERDE							
<b>WEST AFRICA</b>	<b>9 272</b>	<b>2 760</b>	<b>12 032</b>	<b>1 779</b>	<b>1 229</b>	<b>9 024</b>	<b>12 032</b>
<b>EAST AND HORN OF AFRICA</b>							
EAST & HORN OF AFRICA OVERALL			57	83	(26)	0	57
OTHER COUNTRIES IN EAST HORN	57		57				
DJIBOUTI	76	152	229	233	7	(11)	229
ERITREA	(406)	645	239	211	28	(0)	239
ETHIOPIA	1 734	829	2 563	2 338	205	19	2 563
KENYA	3 237	430	3 667	3 808	(116)	(24)	3 667
SOMALIA	1 292	335	1 626	480	1 159	(13)	1 626
SUDAN	805	1 372	2 177	1 539	678	(39)	2 177
UGANDA	(42)	705	663	423	87	153	663
<b>EAST AND HORN OF AFRICA</b>	<b>6 753</b>	<b>4 468</b>	<b>11 221</b>	<b>9 114</b>	<b>2 022</b>	<b>85</b>	<b>11 221</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>							
CENTRAL AFRICA & GREAT LAKES	12 206	0	12 206			12 206	12 206
COUNTRIES IN CENTRAL AFRICA	604	(1)	604	780	(0)	(177)	604
BURUNDI	659	741	1 400	909	356	136	1 400
CAMEROON	335	31	365	404	(48)	10	365
CENTRAL AFRICAN REPUBLIC	(134)	217	83	33	50	(0)	83
CHAD	11 389	2 216	13 605	11 178	1 967	460	13 605
THE REPUBLIC OF THE CONGO	118	45	163	169	(6)	0	163
DEMOCRATIC REP OF THE CONGO	144	1 956	2 101	1 454	487	160	2 101
GABON	(201)	303	102		83	19	102
RWANDA	339	328	667	161	483	23	667
UNITED REPUBLIC OF TANZANIA	486	1 564	2 050	1 080	779	191	2 050
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>25 945</b>	<b>7 401</b>	<b>33 346</b>	<b>16 168</b>	<b>4 151</b>	<b>13 027</b>	<b>33 346</b>
<b>SOUTHERN AFRICA</b>							
SOUTHERN AFRICA OVERALL	1 352	97	1 449	330	0	1 120	1 449
ANGOLA	(289)	451	162	35	124	2	162
BOTSWANA	138	106	244	58	185	0	244
MALAWI	(10)	115	106	4	94	8	106
MOZAMBIQUE	(39)	80	41	6	52	(18)	41
NAMIBIA	(60)	61	0	10	(10)	0	0
SOUTH AFRICA	24	53	77	14	59	4	77
ZAMBIA	(1 653)	1 062	(590)	104	(642)	(53)	(590)
ZIMBABWE	(270)	(9)	(280)	248	(528)	(0)	(280)
SWAZILAND	(0)	0					
SOUTHERN AFRICA	(807)	2 016	1 209	810	(664)	1 063	1 209
<b>AFRICA</b>	<b>41 163</b>	<b>16 645</b>	<b>57 808</b>	<b>27 871</b>	<b>6 738</b>	<b>23 199</b>	<b>57 808</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>							
<b>NORTH AFRICA</b>							
NORTH AFRICA OVERALL	(214)	214	(0)		(0)		(0)
ALGERIA	(26)	730	704	308	588	(192)	704
LIBYAN ARAB JAMAHIRIYA	35	11	46	50	(3)	(1)	46
MAURITANIA	(51)	130	79	64	20	(6)	79
MOROCCO	(118)	131	13	120	5	(112)	13
TUNISIA	(57)	0	(57)		0	(57)	(57)
WESTERN SAHARA (CONF. BUILDING MEASURES)	147	(29)	117	111	7	(0)	117
<b>NORTH AFRICA</b>	<b>(285)</b>	<b>1 187</b>	<b>901</b>	<b>653</b>	<b>617</b>	<b>(369)</b>	<b>901</b>

DETAILED STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES  
by Fund/EXCOM Region/Country/Territory  
as at 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement II

ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable and Other Assets	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	
<b>MIDDLE EAST AND NORTH AFRICA</b>							
<b>NORTH AFRICA</b>							
NORTH AFRICA OVERALL	(214)	214	(0)		(0)		(0)
ALGERIA	(26)	730	704	308	588	(192)	704
LIBYAN ARAB JAMAHIRIYA	35	11	46	50	(3)	(1)	46
MAURITANIA	(51)	130	79	64	20	(6)	79
MOROCCO	(118)	131	13	120	5	(112)	13
TUNISIA	(57)	0	(57)		0	(57)	(57)
WESTERN SAHARA (CONF. BUILDING MEASURES)	147	(29)	117	111	7	(0)	117
<b>NORTH AFRICA</b>	<b>(285)</b>	<b>1 187</b>	<b>901</b>	<b>653</b>	<b>617</b>	<b>(369)</b>	<b>901</b>
<b>MIDDLE EAST</b>							
MIDDLE EAST OVERALL	(1)	1	0			0	0
EGYPT	(573)	694	121	69	69	(17)	121
IRAQ	1 346	19	1 365	1 352	12	(0)	1 365
ISRAEL	(7)	78	71	3	37	31	71
JORDAN	140	131	271	251	20	0	271
KUWAIT	(47)	57	10		10		10
LEBANON	(675)	891	215		215	(0)	215
SAUDI ARABIA	101	211	312	285	27	0	312
SYRIAN ARAB REPUBLIC	(477)	922	445	14	431	0	445
UNITED ARAB EMIRATES	30	(13)	17	12	5	(0)	17
YEMEN	1 174	172	1 346	1 332	23	(9)	1 346
<b>MIDDLE EAST</b>	<b>1 012</b>	<b>3 162</b>	<b>4 173</b>	<b>3 318</b>	<b>851</b>	<b>4</b>	<b>4 173</b>
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>726</b>	<b>4 348</b>	<b>5 075</b>	<b>3 971</b>	<b>1 467</b>	<b>(364)</b>	<b>5 075</b>
<b>ASIA AND THE PACIFIC</b>							
<b>SOUTH ASIA</b>							
BANGLADESH	389	18	407	318	79	9	407
INDIA	47	62	110	56	53	0	110
NEPAL	306	317	623	600	20	2	623
SRI LANKA	1 631	511	2 141	2 055	137	(51)	2 141
<b>SOUTH ASIA</b>	<b>2 373</b>	<b>907</b>	<b>3 280</b>	<b>3 030</b>	<b>290</b>	<b>(40)</b>	<b>3 280</b>
<b>EAST ASIA AND THE PACIFIC</b>							
AUSTRALIA	8	18	26	11	15	(0)	26
CAMBODIA	(18)	6	(12)	8	(21)	0	(12)
CHINA	122	15	137	41	131	(34)	137
INDONESIA	186	70	256	25	48	182	256
JAPAN	2	23	25	39	(14)	(0)	25
MALAYSIA	71	49	120	107	13	(0)	120
MONGOLIA	7	(7)	0		0		0
PAPUA NEW GUINEA	35	17	51	37	15	(0)	51
PHILIPPINES	(43)	58	15	1	13	0	15
REPUBLIC OF KOREA	14		14	11	3	(0)	14
LAO PEOPLE'S DEMOCRATIC REP.	(0)	0					
MYANMAR	206	29	235	210	35	(11)	235
SINGAPORE	69		69		69		69
THAILAND	154	424	578	412	147	18	578
TIMOR LESTE	(50)	78	28	14	15	(0)	28
VIET NAM	134	83	217	215	2	0	217
<b>EAST ASIA AND THE PACIFIC</b>	<b>896</b>	<b>862</b>	<b>1 759</b>	<b>1 132</b>	<b>471</b>	<b>155</b>	<b>1 759</b>
<b>SOUTH-WEST ASIA</b>							
SOUTH-WEST ASIA OVERALL	2 587	1 491	4 078	664	(0)	3 413	4 078
AFGHANISTAN	1 229	801	2 030	1 878	151	0	2 030
ISLAMIC REPUBLIC OF IRAN	1 315	(915)	400	272	127	1	400
PAKISTAN	1 530	1 642	3 172	1 772	1 452	(51)	3 172
<b>SOUTH-WEST ASIA</b>	<b>6 661</b>	<b>3 019</b>	<b>9 680</b>	<b>4 441</b>	<b>1 875</b>	<b>3 363</b>	<b>9 680</b>
<b>CENTRAL ASIA</b>							
CENTRAL ASIA OVERALL	(668)	668	0			0	0
KAZAKHSTAN	(81)	84	4	4	0	(0)	4
KYRGYSTAN	(9)	15	5	1	4	0	5
TAJIKISTAN	(20)	24	4		4	0	4
TURKMENISTAN	93	25	118	123	(4)	0	118
UZBEKISTAN	(3)	3	(0)			(0)	(0)
<b>CENTRAL ASIA</b>	<b>(688)</b>	<b>818</b>	<b>131</b>	<b>127</b>	<b>4</b>	<b>0</b>	<b>131</b>
<b>ASIA AND THE PACIFIC</b>	<b>9 243</b>	<b>5 607</b>	<b>14 849</b>	<b>8 731</b>	<b>2 640</b>	<b>3 479</b>	<b>14 849</b>
<b>EUROPE</b>							
<b>EASTERN EUROPE</b>							
EASTERN EUROPE OVERALL	574	(567)	7	7	(0)	(0)	7
ARMENIA	1	2	3	2	1	0	3
AZERBAIJAN	(8)	16	7	4	3	0	7
BELARUS	(195)	142	(53)		3	(56)	(53)
GEORGIA	(23)	416	393	391	4	(2)	393
REPUBLIC OF MOLDOVA	(162)	180	18	9	9	(0)	18
RUSSIAN FEDERATION	230	287	517	407	94	16	517
UKRAINE	(175)	187	13	(1)	10	3	13
<b>EASTERN EUROPE</b>	<b>240</b>	<b>664</b>	<b>904</b>	<b>820</b>	<b>124</b>	<b>(40)</b>	<b>904</b>
<b>CENTRAL EUROPE</b>							
OTHER COUNTRIES IN CENT EUROPE	21		21	3		19	21
CENT EUROPE AND BALTIC STATES	(1)	1	0		0		0
BULGARIA	(0)	21	20		20	0	20
CYPRUS	(10)	8	(1)		(1)	0	(1)
CZECH REPUBLIC	(50)	8	(42)		(42)	0	(42)
HUNGARY	(0)	31	31	27	(2)	5	31
POLAND	(36)	9	(27)	2	(29)	0	(27)
ROMANIA	(164)	134	(30)		(30)	(0)	(30)
SLOVAK REPUBLIC	30	(5)	24	13	11	(0)	24
SLOVENIA	(2)	3	1		1	(0)	1
TURKEY	(1 093)	1 165	72		65	7	72
<b>CENTRAL EUROPE</b>	<b>(1 305)</b>	<b>1 375</b>	<b>70</b>	<b>45</b>	<b>(6)</b>	<b>31</b>	<b>70</b>

DETAILED STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES  
by Fund/EXCOM Region/Country/Territory  
as at 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement II

ANNUAL PROGRAMME FUND	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable and Other Assets	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	
<b>WESTERN EUROPE</b>							
WESTERN EUROPE OVERALL							
AUSTRIA	(10)	8	(1)		(1)		(1)
BELGIUM	151	88	238	147	89	2	238
FRANCE	(12)	68	56	24	32	(0)	56
GERMANY	(73)	81	9	4	5	0	9
GREECE	(22)	15	(7)		5	(12)	(7)
IRELAND	(130)	126	(5)		(5)	0	(5)
ITALY	(188)	487	300	30	268	2	300
NETHERLANDS	2	3	5		5		5
MALTA	23		23	3	20	(0)	23
PORTUGAL	(0)		(0)			(0)	(0)
SPAIN	4	18	22		22	(0)	22
SWEDEN	20	(19)	1		1	(0)	1
SWITZERLAND	11	5	16	10	5	0	16
UNITED KINGDOM	(126)	389	263	31	232	0	263
<b>WESTERN EUROPE</b>	<b>(350)</b>	<b>1 270</b>	<b>920</b>	<b>248</b>	<b>679</b>	<b>(8)</b>	<b>920</b>
<b>SOUTH EASTERN EUROPE</b>							
SOUTH EASTERN EUROPE OVERALL	(36)	36					
ALBANIA	(61)	59	(3)	10	(13)	(0)	(3)
BOSNIA AND HERZEGOVINA	(752)	794	42	79	(37)	0	42
CROATIA	(569)	552	(16)		(16)	(0)	(16)
MONTENEGRO	(81)	129	49	63	(14)	(0)	49
SERBIA	(541)	680	139	140	19	(21)	139
THE FYR MACEDONIA	107	9	116	121	(5)	0	116
<b>SOUTH EASTERN EUROPE</b>	<b>(1 933)</b>	<b>2 259</b>	<b>326</b>	<b>413</b>	<b>(67)</b>	<b>(21)</b>	<b>326</b>
<b>EUROPE</b>	<b>(3 348)</b>	<b>5 567</b>	<b>2 220</b>	<b>1 526</b>	<b>730</b>	<b>(37)</b>	<b>2 220</b>
<b>AMERICAS</b>							
AMERICAS OVERALL	1 898		1 898			1 898	1 898
<b>NORTHERN SOUTH AMERICA</b>							
NORTHERN SOUTH AMERICA OVERALL	1 230		1 230			1 230	1 230
VENEZUELA REGIONAL OFFICE	156	262	418	97	32	289	418
PERU	(0)	0					
ECUADOR	(303)	619	316	264	51	1	316
COLOMBIA	(230)	247	17	18	(2)	0	17
COSTA RICA	(24)	43	18		17	1	18
PANAMA	50	(10)	40	40	0	(0)	40
<b>NORTHERN SOUTH AMERICA</b>	<b>879</b>	<b>1 160</b>	<b>2 039</b>	<b>419</b>	<b>99</b>	<b>1 521</b>	<b>2 039</b>
<b>SOUTHERN SOUTH AMERICA</b>							
SOUTHERN SOUTH AMERICA OVERALL							
ARGENTINA REGIONAL OFFICE	171	60	231	33	26	172	231
CHILE	(7)	7					
BRAZIL	256	(44)	212		217	(5)	212
<b>SOUTHERN SOUTH AMERICA</b>	<b>419</b>	<b>24</b>	<b>443</b>	<b>33</b>	<b>244</b>	<b>167</b>	<b>443</b>
<b>CENTRAL AMERICA AND MEXICO</b>							
CENTRAL AMERICA OVERALL							
MEXICO REGIONAL OFFICE	151	15	166		158	9	166
CUBA	(0)		(0)			(0)	(0)
GUATEMALA	(4)	4					
<b>CENTRAL AMERICA AND MEXICO</b>	<b>147</b>	<b>19</b>	<b>166</b>		<b>158</b>	<b>9</b>	<b>166</b>
<b>NORTH AMERICA AND CARIBBEAN</b>							
NORTH AMERICA & THE CARIBBEAN OVERALL							
UNITED STATES OF AMERICA	(194)	6	(188)		(190)	2	(188)
CANADA	168	27	195	6	189	0	195
NORTH AMERICA AND CARIBBEAN	(26)	33	6	6	(2)	2	6
<b>AMERICAS</b>	<b>3 317</b>	<b>1 236</b>	<b>4 553</b>	<b>457</b>	<b>499</b>	<b>3 597</b>	<b>4 553</b>
<b>FIELD</b>	<b>1 060</b>		<b>1 060</b>			<b>1 060</b>	<b>1 060</b>
<b>FIELD OPERATIONS</b>	<b>52 162</b>	<b>33 403</b>	<b>85 565</b>	<b>42 556</b>	<b>12 075</b>	<b>30 934</b>	<b>85 565</b>
<b>GLOBAL PROGRAMMES</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	20		20	20		0	20
DIV INT PROTECTION SERVICES	716	9	725	730	0	(5)	725
DIV EXTERNAL RELATIONS	1 053	(0)	1 052	1 011	27	15	1 052
DIV INFO SYSTEMS & TELECOMS	2 744	(1)	2 743	2 742	0	0	2 743
DEPARTMENT OF OPERATIONS	16 338	324	16 662	10 582	5 949	130	16 662
DIV HUMAN RESOURCES MANAGEMENT	981	72	1 053	181	131	741	1 053
DIV OF FIN AND ADMIN MANAGEMENT	3	0	4	4	(0)	0	4
GLOBAL PROGRAMMES OVERALL	324	1	325		325		325
<b>GLOBAL PROGRAMMES</b>	<b>22 178</b>	<b>405</b>	<b>22 582</b>	<b>15 269</b>	<b>6 433</b>	<b>880</b>	<b>22 582</b>
<b>HEADQUARTERS</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	600	39	639	655	(16)	0	639
DIV INT PROTECTION SERVICES	180	12	193	19	143	31	193
DIV EXTERNAL RELATIONS	246	(3)	243	333	(90)	(0)	243
DIV INFO SYSTEMS & TELECOMS	1 081	(38)	1 043	1 035	8	(0)	1 043
DEPARTMENT OF OPERATIONS	121	140	261	79	(54)	235	261
DIV HUMAN RESOURCES MANAGEMENT	(31 078)	10 935	(20 144)	113	(21 624)	1 367	(20 144)
DIV OF FIN AND ADMIN MANAGEMENT	83 771	3 024	86 795	8 525	77 774	496	86 795
GLOBAL SERVICE CENTRE	6 509	1 394	7 903	3 139	4 764	(0)	7 903
OTHER HQ SECTIONS	(4)	4	(0)			(0)	(0)
STAFF COUNCIL	(10)		(10)		(10)		(10)
<b>HEADQUARTERS OVERALL</b>	<b>(1 407)</b>	<b>71</b>	<b>(1 336)</b>	<b>49</b>	<b>93</b>	<b>(1 478)</b>	<b>(1 336)</b>
<b>HEADQUARTERS</b>	<b>60 009</b>	<b>15 577</b>	<b>75 587</b>	<b>13 947</b>	<b>60 989</b>	<b>651</b>	<b>75 587</b>
<b>OPERATIONAL RESERVE</b>	<b>(180)</b>	<b>180</b>					
<b>OVERALL</b>	<b>6 157</b>	<b>37 732</b>	<b>43 890</b>		<b>15</b>	<b>43 874</b>	<b>43 890</b>
<b>TOTAL ANNUAL PROGRAMME FUND</b>	<b>140 325</b>	<b>87 298</b>	<b>227 623</b>	<b>71 773</b>	<b>79 511</b>	<b>76 339</b>	<b>227 623</b>



DETAILED STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES  
by Fund/Region/Country/Territory  
as at 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement II

UN REGULAR BUDGET FUND	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable and Other Assets	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	
<b>UNHCR TOTAL HEADQUARTERS</b>							
EXECUTIVE DIRECTION AND MGT	(18 870)		(18 870)			(18 870)	(18 870)
DIV EXTERNAL RELATIONS	(30 951)		(30 951)			(30 951)	(30 951)
DIV INFO SYSTEMS & TELECOMS	(26 087)		(26 087)			(26 087)	(26 087)
DEPARTMENT OF OPERATIONS	(9 970)		(9 970)			(9 970)	(9 970)
DIV HUMAN RESOURCES MGT	(29 430)		(29 430)			(29 430)	(29 430)
DIV OF FIN AND ADMIN MANAGEMENT	(54 104)		(54 104)			(54 104)	(54 104)
HEADQUARTERS OVERALL	167 861	776	168 637			168 637	168 637
<b>HEADQUARTERS</b>	<b>(1 551)</b>	<b>776</b>	<b>(775)</b>			<b>(775)</b>	<b>(775)</b>
<b>UNEARMARKED</b>	<b>1 551</b>	<b>(776)</b>	<b>775</b>			<b>775</b>	<b>775</b>
<b>TOTAL UN REGULAR BUDGET FUND</b>	<b>(0)</b>		<b>(0)</b>			<b>(0)</b>	<b>(0)</b>

**DETAILED STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES**  
**by Fund/Region/Country/Territory**  
**as at 31 December 2008**  
(in thousands of United States Dollars)

Annex to Statement II

JUNIOR PROFESSIONAL OFFICERS FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable and Other Assets	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b><u>FIELD OPERATIONS</u></b>							
<b><u>AFRICA</u></b>							
<b><u>WEST AFRICA</u></b>							
WEST AFRICA OVERALL	(57)		(57)			(57)	(57)
COTE D'IVOIRE	(44)		(44)			(44)	(44)
GHANA	(768)		(768)			(768)	(768)
GUINEA	(537)		(537)	4		(541)	(537)
SENEGAL	(731)		(731)			(731)	(731)
SIERRA LEONE	(123)		(123)			(123)	(123)
<b>WEST AFRICA</b>	<b>(2 261)</b>		<b>(2 261)</b>	<b>4</b>		<b>(2 264)</b>	<b>(2 261)</b>
<b><u>EAST AND HORN OF AFRICA</u></b>							
EAST & HORN OF AFRICA OVERALL	(122)		(122)			(122)	(122)
DJIBOUTI	(81)		(81)			(81)	(81)
ERITREA	(96)		(96)			(96)	(96)
ETHIOPIA	(2 933)		(2 933)			(2 933)	(2 933)
KENYA	(2 393)		(2 393)			(2 393)	(2 393)
SOMALIA	(408)		(408)			(408)	(408)
SUDAN	(1 246)		(1 246)			(1 246)	(1 246)
UGANDA	(1 885)		(1 885)			(1 885)	(1 885)
<b>EAST AND HORN OF AFRICA</b>	<b>(9 164)</b>		<b>(9 164)</b>			<b>(9 164)</b>	<b>(9 164)</b>
<b><u>CENTRAL AFRICA AND GREAT LAKES</u></b>							
CENTRAL AFRICA & GREAT LAKES	(16)		(16)			(16)	(16)
BURUNDI	(206)		(206)			(206)	(206)
CAMEROON	(233)		(233)			(233)	(233)
CHAD	(667)		(667)			(667)	(667)
THE REPUBLIC OF THE CONGO	(283)		(283)			(283)	(283)
DEMOCRATIC REP OF THE CONGO	(400)		(400)			(400)	(400)
RWANDA	(313)		(313)			(313)	(313)
UNITED REPUBLIC OF TANZANIA	(1 634)		(1 634)			(1 634)	(1 634)
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>(3 752)</b>		<b>(3 752)</b>			<b>(3 752)</b>	<b>(3 752)</b>
<b><u>SOUTHERN AFRICA</u></b>							
SOUTHERN AFRICA OVERALL	(21)		(21)			(21)	(21)
ANGOLA	(512)		(512)			(512)	(512)
MALAWI	(216)		(216)			(216)	(216)
MOZAMBIQUE	(284)		(284)			(284)	(284)
NAMIBIA	(28)		(28)			(28)	(28)
SOUTH AFRICA	(702)		(702)			(702)	(702)
ZAMBIA	(710)		(710)			(710)	(710)
ZIMBABWE	(368)		(368)			(368)	(368)
<b>SOUTHERN AFRICA</b>	<b>(2 840)</b>		<b>(2 840)</b>			<b>(2 840)</b>	<b>(2 840)</b>
<b>AFRICA</b>	<b>(18 017)</b>		<b>(18 017)</b>	<b>4</b>		<b>(18 021)</b>	<b>(18 017)</b>
<b><u>MIDDLE EAST AND NORTH AFRICA</u></b>							
MIDDLE EAST AND NORTH AFRICA OVERALL	(47)		(47)			(47)	(47)
<b><u>NORTH AFRICA</u></b>							
ALGERIA	(246)		(246)			(246)	(246)
LIBYAN ARAB JAMAHIRIYA	(176)		(176)			(176)	(176)
MAURITANIA	(317)		(317)			(317)	(317)
MOROCCO	(116)		(116)			(116)	(116)
<b>NORTH AFRICA</b>	<b>(855)</b>		<b>(855)</b>			<b>(855)</b>	<b>(855)</b>
<b><u>MIDDLE EAST</u></b>							
EGYPT	(526)		(526)			(526)	(526)
ISRAEL	(53)		(53)			(53)	(53)
JORDAN	(485)		(485)			(485)	(485)
LEBANON	(41)		(41)			(41)	(41)
SYRIAN ARAB REPUBLIC	(216)		(216)			(216)	(216)
YEMEN	(236)		(236)			(236)	(236)
<b>MIDDLE EAST</b>	<b>(1 558)</b>		<b>(1 558)</b>			<b>(1 558)</b>	<b>(1 558)</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>(2 460)</b>		<b>(2 460)</b>			<b>(2 460)</b>	<b>(2 460)</b>
<b><u>ASIA AND THE PACIFIC</u></b>							
<b>ASIA AND PACIFIC OVERALL</b>	<b>(58)</b>		<b>(58)</b>			<b>(58)</b>	<b>(58)</b>
<b><u>SOUTH ASIA</u></b>							
BANGLADESH	(284)		(284)			(284)	(284)
INDIA	(394)		(394)			(394)	(394)
NEPAL	(1 345)		(1 345)			(1 345)	(1 345)
SRI LANKA	(779)		(779)			(779)	(779)
<b>SOUTH ASIA</b>	<b>(2 802)</b>		<b>(2 802)</b>			<b>(2 802)</b>	<b>(2 802)</b>
<b><u>EAST ASIA AND THE PACIFIC</u></b>							
CAMBODIA	(300)		(300)			(300)	(300)
CHINA	(531)		(531)			(531)	(531)
INDONESIA	(1)		(1)			(1)	(1)
MALAYSIA	(273)		(273)			(273)	(273)
MYANMAR	(466)		(466)			(466)	(466)
THAILAND	(1 288)		(1 288)			(1 288)	(1 288)
<b>EAST ASIA AND THE PACIFIC</b>	<b>(2 859)</b>		<b>(2 859)</b>			<b>(2 859)</b>	<b>(2 859)</b>
<b><u>SOUTH-WEST ASIA</u></b>							
AFGHANISTAN	(1 205)		(1 205)			(1 205)	(1 205)
ISLAMIC REPUBLIC OF IRAN	(347)		(347)			(347)	(347)
PAKISTAN	(184)		(184)			(184)	(184)
<b>SOUTH-WEST ASIA</b>	<b>(1 735)</b>		<b>(1 735)</b>			<b>(1 735)</b>	<b>(1 735)</b>
<b>ASIA AND THE PACIFIC</b>	<b>(7 454)</b>		<b>(7 454)</b>			<b>(7 454)</b>	<b>(7 454)</b>

DETAILED STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES  
by Fund/Region/Country/Territory  
as at 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement II

JUNIOR PROFESSIONAL OFFICERS FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable and Other Assets	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>EUROPE</b>							
<b>EUROPE OVERALL</b>	(104)		(104)			(104)	(104)
<b>EASTERN EUROPE</b>							
ARMENIA	(68)		(68)			(68)	(68)
AZERBAIJAN	(631)		(631)			(631)	(631)
GEORGIA	(355)		(355)			(355)	(355)
RUSSIAN FEDERATION	(1 328)		(1 328)			(1 328)	(1 328)
<b>EASTERN EUROPE</b>	(2 383)		(2 383)			(2 383)	(2 383)
<b>CENTRAL EUROPE</b>							
CYPRUS	(102)		(102)			(102)	(102)
CZECH REPUBLIC	(85)		(85)			(85)	(85)
SLOVENIA	(244)		(244)			(244)	(244)
TURKEY	(541)		(541)			(541)	(541)
<b>CENTRAL EUROPE</b>	(972)		(972)			(972)	(972)
<b>WESTERN EUROPE</b>							
BELGIUM	(164)		(164)			(164)	(164)
SWITZERLAND	(364)		(364)			(364)	(364)
<b>WESTERN EUROPE</b>	(528)		(528)			(528)	(528)
<b>SOUTH EASTERN EUROPE</b>							
SOUTH EASTERN EUROPE OVERALL	(7)		(7)			(7)	(7)
BOSNIA AND HERZEGOVINA	(1 111)		(1 111)			(1 111)	(1 111)
CROATIA	(41)		(41)			(41)	(41)
MONTENEGRO	(198)		(198)			(198)	(198)
SERBIA	(343)		(343)			(343)	(343)
THE FYR MACEDONIA	(252)		(252)			(252)	(252)
<b>SOUTH EASTERN EUROPE</b>	(1 951)		(1 951)			(1 951)	(1 951)
<b>EUROPE</b>	(5 937)		(5 937)			(5 937)	(5 937)
<b>AMERICAS</b>							
<b>AMERICAS OVERALL</b>	(27)		(27)			(27)	(27)
<b>NORTHERN SOUTH AMERICA</b>							
VENEZUELA REGIONAL OFFICE	(485)		(485)			(485)	(485)
ECUADOR	(253)		(253)			(253)	(253)
COLOMBIA	(564)		(564)			(564)	(564)
COSTA RICA	(193)		(193)			(193)	(193)
<b>NORTHERN SOUTH AMERICA</b>	(1 497)		(1 497)			(1 497)	(1 497)
<b>CENTRAL AMERICA AND MEXICO</b>							
MEXICO REGIONAL OFFICE	(147)		(147)			(147)	(147)
<b>CENTRAL AMERICA AND MEXICO</b>	(147)		(147)			(147)	(147)
<b>NORTH AMERICA AND CARIBBEAN</b>							
UNITED STATES OF AMERICA	(231)		(231)			(231)	(231)
<b>NORTH AMERICA AND CARIBBEAN</b>	(231)		(231)			(231)	(231)
<b>AMERICAS</b>	(1 901)		(1 901)			(1 901)	(1 901)
<b>FIELD OPERATIONS</b>	(35 769)		(35 769)	4		(35 773)	(35 769)
<b>GLOBAL PROGRAMMES</b>							
DEPARTMENT OF OPERATIONS	(1 119)		(1 119)			(1 119)	(1 119)
OTHER GLOBAL PROGRAMMES	50 917	138	51 056			51 056	51 056
GLOBAL PROGRAMMES OVERALL	5 919		5 919			5 919	5 919
<b>GLOBAL PROGRAMMES</b>	55 717	138	55 855			55 855	55 855
<b>HEADQUARTERS</b>							
EXECUTIVE DIRECTION AND MANAGEMENT	(1 668)		(1 668)	8		(1 677)	(1 668)
DIV INT PROTECTION SERVICES	(2 711)		(2 711)			(2 711)	(2 711)
DIV EXTERNAL RELATIONS	(3 665)		(3 665)			(3 665)	(3 665)
DEPARTMENT OF OPERATIONS	(3 225)		(3 225)			(3 225)	(3 225)
DIV HUMAN RESOURCES MANAGEMENT	(228)		(228)			(228)	(228)
DIV OF FIN AND ADMIN MANAGEMENT	(355)		(355)			(355)	(355)
HEADQUARTERS OVERALL	(0)		(0)			(0)	(0)
<b>HEADQUARTERS</b>	(11 852)		(11 852)	8		(11 860)	(11 852)
<b>UNEARMARKED</b>	84	213	297			297	297
<b>TOTAL JUNIOR PROFESSIONAL OFFICERS FUND</b>	8 180	351	8 531	12		8 519	8 531

DETAILED STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES  
by Fund/Region/Country/Territory  
as at 31 December 2008  
(in thousands of United States Dollars)

Annex to Statement II

SUPPLEMENTARY PROGRAMMES FUND	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable and Other Assets	Total Assets	Unliquidated Obligations	Accounts Payable and Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<b>FIELD OPERATIONS</b>							
<b>AFRICA</b>							
<b>AFRICA OVERALL</b>	1 393		1 393			1 393	1 393
<b>WEST AFRICA</b>							
WEST AFRICA OVERALL	(2)	2					
COTE D'IVOIRE	246	140	386	30		356	386
LIBERIA	397	(107)	290	59		231	290
SENEGAL	146		146	129		17	146
<b>WEST AFRICA</b>	<b>786</b>	<b>36</b>	<b>822</b>	<b>218</b>		<b>604</b>	<b>822</b>
<b>EAST AND HORN OF AFRICA</b>							
DJIBOUTI	388		388	361		27	388
ETHIOPIA	503	133	636	588		49	636
KENYA	2 423		2 423	844	5	1 574	2 423
SOMALIA	1 529	1 869	3 398	2 413		986	3 398
SUDAN	16 366	656	17 022	3 147		13 875	17 022
UGANDA	2 308	296	2 604	639		1 965	2 604
<b>EAST AND HORN OF AFRICA</b>	<b>23 517</b>	<b>2 954</b>	<b>26 471</b>	<b>7 991</b>	<b>5</b>	<b>18 475</b>	<b>26 471</b>
<b>CENTRAL AFRICA AND GREAT LAKES</b>							
BURUNDI	1 386		1 386			0	1 386
CENTRAL AFRICAN REPUBLIC	1 117		1 117	127		990	1 117
CHAD	2 032	312	2 343	1 311		1 033	2 343
THE REPUBLIC OF THE CONGO	19		19			19	19
DEMOCRATIC REP OF THE CONGO	4 948	213	5 161	4 425		736	5 161
RWANDA	46		46	46			46
UNITED REPUBLIC OF TANZANIA	6 594	57	6 652	1 461		5 191	6 652
<b>CENTRAL AFRICA AND GREAT LAKES</b>	<b>16 142</b>	<b>582</b>	<b>16 723</b>	<b>8 755</b>		<b>7 969</b>	<b>16 723</b>
<b>SOUTHERN AFRICA</b>							
MALAWI	34		34	34		(0)	34
MOZAMBIQUE	25		25			25	25
SOUTH AFRICA	31		31	8		23	31
ZAMBIA	335		335	61	114	161	335
ZIMBABWE	34		34	31		3	34
<b>SOUTHERN AFRICA</b>	<b>461</b>		<b>461</b>	<b>134</b>	<b>114</b>	<b>213</b>	<b>461</b>
<b>AFRICA</b>	<b>42 298</b>	<b>3 571</b>	<b>45 870</b>	<b>17 098</b>	<b>119</b>	<b>28 653</b>	<b>45 870</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>							
<b>MIDDLE EAST AND NORTH AFRICA OVERALL</b>	<b>5 248</b>	<b>33</b>	<b>5 281</b>			<b>5 281</b>	<b>5 281</b>
<b>NORTH AFRICA</b>							
NORTH AFRICA OVERALL	705		705	40		665	705
ALGERIA	424	0	424	227		196	424
LIBYAN ARAB JAMAHIRIYA	17	(0)	17			17	17
MAURITANIA	838	7	845	82		763	845
MOROCCO	119	(0)	119			119	119
TUNISIA	57		57			57	57
WESTERN SAHARA (CONF. BUILDING MEASURES)	1 440	0	1 440	24		1 417	1 440
<b>NORTH AFRICA</b>	<b>3 600</b>	<b>7</b>	<b>3 607</b>	<b>373</b>		<b>3 234</b>	<b>3 607</b>
<b>MIDDLE EAST</b>							
MIDDLE EAST OVERALL	2 462	3	2 465	2 124		341	2 465
EGYPT	290		290			290	290
IRAQ	9 050	3	9 054	4 527		4 527	9 054
JORDAN	18 757	6	18 764	9 520		9 243	18 764
LEBANON	22	0	22			22	22
SYRIAN ARAB REPUBLIC	19 206		19 206	9 812	5	9 389	19 206
YEMEN	1 333		1 333	284		1 049	1 333
<b>MIDDLE EAST</b>	<b>51 120</b>	<b>13</b>	<b>51 133</b>	<b>26 268</b>	<b>5</b>	<b>24 860</b>	<b>51 133</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>	<b>59 968</b>	<b>53</b>	<b>60 021</b>	<b>26 641</b>	<b>5</b>	<b>33 376</b>	<b>60 021</b>
<b>ASIA AND THE PACIFIC</b>							
<b>ASIA AND PACIFIC OVERALL</b>	<b>0</b>	<b>(0)</b>					
<b>SOUTH ASIA</b>							
BANGLADESH	78		78	78		(0)	78
NEPAL	16		16	16		0	16
SRI LANKA	104	81	185	131		53	185
<b>SOUTH ASIA</b>	<b>197</b>	<b>81</b>	<b>278</b>	<b>225</b>		<b>53</b>	<b>278</b>
<b>EAST ASIA AND THE PACIFIC</b>							
CHINA	34		34			34	34
MYANMAR	1 051		1 051	9		1 042	1 051
<b>EAST ASIA AND THE PACIFIC</b>	<b>1 097</b>	<b>(12)</b>	<b>1 085</b>	<b>9</b>		<b>1 076</b>	<b>1 085</b>
<b>SOUTH-WEST ASIA</b>							
SOUTH-WEST ASIA OVERALL							
AFGHANISTAN							
ISLAMIC REPUBLIC OF IRAN	4		4	3		1	4
PAKISTAN	7 016	60	7 076	4 379		2 697	7 076
<b>SOUTH-WEST ASIA</b>	<b>7 020</b>	<b>60</b>	<b>7 080</b>	<b>4 382</b>		<b>2 699</b>	<b>7 080</b>
<b>ASIA AND THE PACIFIC</b>	<b>8 314</b>	<b>129</b>	<b>8 443</b>	<b>4 615</b>		<b>3 828</b>	<b>8 443</b>
<b>EUROPE</b>							
EASTERN EUROPE	1 458		1 458	165		1 293	1 458
CENTRAL EUROPE	(7)		(7)			(7)	(7)
<b>EUROPE</b>	<b>1 451</b>		<b>1 451</b>	<b>165</b>		<b>1 287</b>	<b>1 451</b>
<b>AMERICAS</b>							
<b>NORTHERN SOUTH AMERICA</b>							
COLOMBIA	2 041	(6)	2 034			2 034	2 034
<b>NORTHERN SOUTH AMERICA</b>	<b>2 041</b>	<b>(6)</b>	<b>2 034</b>			<b>2 034</b>	<b>2 034</b>
<b>SOUTHERN SOUTH AMERICA</b>							
ARGENTINA REGIONAL OFFICE	3		3	6		(3)	3
BRAZIL	24		24	10		14	24
<b>SOUTHERN SOUTH AMERICA</b>	<b>27</b>		<b>27</b>	<b>16</b>		<b>11</b>	<b>27</b>
<b>AMERICAS</b>	<b>2 068</b>	<b>(6)</b>	<b>2 061</b>	<b>16</b>		<b>2 045</b>	<b>2 061</b>
<b>FIELD OPERATIONS</b>	<b>114 100</b>	<b>3 747</b>	<b>117 847</b>	<b>48 535</b>	<b>123</b>	<b>69 188</b>	<b>117 847</b>
<b>GLOBAL PROGRAMMES</b>							
DIV INT PROTECTION SERVICES	8		8	8		(0)	8
DEPARTMENT OF OPERATIONS	2 497	1	2 498	125	(813)	3 186	2 498
OTHER GLOBAL PROGRAMMES	(278)	278	(0)			(0)	(0)
<b>GLOBAL PROGRAMMES OVERALL</b>	<b>734</b>		<b>734</b>		<b>734</b>		<b>734</b>
<b>GLOBAL PROGRAMMES</b>	<b>2 961</b>	<b>279</b>	<b>3 241</b>	<b>133</b>	<b>(79)</b>	<b>3 186</b>	<b>3 241</b>
<b>HEADQUARTERS</b>							
DEPARTMENT OF OPERATIONS	230		230			230	230
<b>HEADQUARTERS</b>	<b>230</b>		<b>230</b>			<b>230</b>	<b>230</b>
<b>OVERALL</b>	<b>(24 263)</b>	<b>24 263</b>	<b>0</b>			<b>0</b>	<b>0</b>
<b>TOTAL SUPPLEMENTARY PROGRAMMES FUND</b>	<b>93 028</b>	<b>28 290</b>	<b>121 318</b>	<b>48 668</b>	<b>45</b>	<b>72 605</b>	<b>121 318</b>

## Appendix

### 2008 Extrabudgetary in-kind donations to UNHCR in thousands of United States Dollars

<b>DONOR</b>	<b>AMOUNT</b>
Government of Germany	4,360
Government of Hungary	195
Government of Ireland	218
Government of Japan	100
Government of Norway	2,260
Government of Poland	27
Government of Spain	432
Government of Sweden	2,014
Brit Olam, Israël	4
Fuji Optical Co. Limited, Japan	146
Japan Relief Clothing Center, Japan	3
Lutheran World Relief, United States	373
Manpower Inc, United Kingdom	117
Mitsui OSK Lines Ltd, Japan	5
Moulinsart SA, Belgium	224
Procter and Gamble, Japan	222
Sony Corp, Japan	27
Yanmar Co. Ltd, Japan	151
<b>TOTAL</b>	<b>10,878</b>

### Notes to the financial statements

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

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

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

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his/her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of inter-sessional meetings of a Standing Committee of the Whole. In 2008 the Executive Committee consisted of 76 member countries. Each year, the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

#### Note 2: Summary of significant accounting policies

##### (a) Basis of presentation

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

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

(b) Fund grouping

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

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

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

Funds reported in the accounts are the following:

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

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

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

(iv) The *Supplementary Programmes Fund* accounts for monies available for activities arising after the approval of the annual programme budget, and which cannot be fully met from the operational reserve. When supplementary programmes become part of the annual programme budget, the respective balances of the supplementary programmes are transferred to the Annual Programme Fund. Seven per cent of all contributions towards the supplementary programme budget are transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes;

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

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

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

(c) Use of estimates

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

(d) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge, in accordance with paragraph 34 of the United Nations System Accounting Standards (UNSAS). Cash received in advance corresponding to pledges for future years is recorded as “contribution received in advance” at the date of the receipt of cash.

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

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

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



(e) Interest income

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

(f) Currency exchange adjustments

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

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

(g) Miscellaneous income

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

(h) Expenditure

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

(i) Deferred charges

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

(j) Ex-gratia payments

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

(k) Write-offs

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

(l) Provision for doubtful accounts receivable

Provision is made for accounts receivables for which no reasonable expectation of recovery exists. Provisions are expensed as adjustments to prior years' expenditure.

(m) Non-expendable property

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

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

(n) End-of-service accrued benefits liabilities

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

Note 3: United Nations Regular Budget Fund

Regular Budget income in 2008 amounted to \$33,853,600, and the full amount was received. Regular Budget expenditure in 2008 amounted to \$33,853,600, of which \$28,622,681 covered staff costs, including the posts of the High Commissioner and the Deputy High Commissioner, and \$5,230,919 covered other management and administration costs.

Note 4: Transfers between programmes and funds

(a) In line with note 2 (b) (iv), an amount of \$43,887,189 was transferred from the Supplementary Programmes Fund to the Annual Programme Fund. This figure is composed of \$5,823,497 of Supplementary Programmes mainstreamed into the Annual Programme Fund, and an amount of \$38,063,692, which is 7 per cent of all contributions towards the Supplementary Programmes Fund, to cover administrative costs incurred in the Annual Programme Fund in support of the Supplementary Programmes Fund during 2008.

(b) A net amount of \$8,271,044 was transferred from the Annual Programme Fund to the Supplementary Programmes Fund.

(c) An amount of \$1,327,147, equivalent to 12 per cent of the expenditure incurred, was transferred from the Junior Professional Officers Fund to the Annual Programme Fund, in respect of support costs incurred by UNHCR in the management of the Junior Professional Officers Fund.

Note 5: Breakdown of expenditure

The following table shows the total UNHCR expenditure in 2008, broken down between funds and category.

**(in thousands of United States dollars)**

Fund	Programme (a)	Programme Support (b)	Management and Administration (c)	Total
Annual Programme Fund	703,847	292,804	62,961	<b>1,059,612</b>
Supplementary Programmes Fund	467,248	25,700	0	<b>492,948</b>
UN Regular Budget Fund	0	0	33,854	<b>33,854</b>
<b>Sub-total</b>	<b>1,171,095</b>	<b>318,504</b>	<b>96,815</b>	<b>1,586,414</b>
Junior Professional Officers (d)				11,060
Medical Insurance Plan (e)				3,111
Working Capital and Guarantee Fund				1,704
Staff Benefits Fund				25,983
<b>Total Expenditure</b>				<b>1,628,272</b>

(a) Expenditure under the “Programme” category corresponds to the direct financial inputs used to achieve the objectives of a specific project or programme, including the costs of staff, consultant experts, supplies and equipment, subcontracts, cash assistance and training, and instalments disbursed to implementing partners. Implementing partners are required to report on their disbursements against instalments received from UNHCR in accordance with the terms and conditions of implementing partner agreements. In the budget year of 2008, UNHCR disbursed and committed a total of \$531,514,068 as instalments to implementing partners, of which \$347,221,476 have been reported as expended as at 31 December 2008, leaving a balance of \$184,292,592 for which implementing partners will submit reports in 2009.

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

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

(d) The following table shows the expenditure, by region, under the Junior Professional Officers Fund during 2008.

(in thousands of United States dollars)

<b>Region</b>	
Africa	4,264
Middle East and North Africa	804
Asia and the Pacific	1,491
Europe	1,070
Americas	519
Global Programmes	418
Headquarters	2,494
<b>Total Expenditure</b>	<b>11,060</b>

(e) In 2008, the Medical Insurance Plan received a total income of \$5,683,275 from staff premiums and proportional contributions from UNHCR and \$806,867 in interest earned. Under this Plan, UNHCR paid out to its subscribers, in respect of their claims, an amount of \$3,111,249.

#### Note 6: Provision for accounts receivable

Accounts receivable are presented in Statement II, net of a provision of \$10,688,214 for doubtful accounts receivable comprising:

(in thousands of United States dollars)

	<b>Provisions at 31/12/2007</b>	<b>Write-offs</b>	<b>Recovery</b>	<b>New Provisions</b>	<b>Provisions at 31/12/2008</b>
Implementing partners	2,031	-	(4)	-	2,027
Value added tax	6,109	-	(48)	1,631	7,692
Bank balances	463	(73)	-	92	482
Staff	374	(33)	-	146	487
<b>Total</b>	<b>8,977</b>	<b>(106)</b>	<b>(52)</b>	<b>1,869</b>	<b>10,688</b>

Note 7: Write-offs

During 2008, UNHCR had to write off to expenditure liquid assets totalling \$117,713 in respect of losses of rental advances to staff members having been evacuated in 2003 from Iraq and miscellaneous receivables in various field locations. Further amounts at current value of \$818,642 were written off during 2008 in respect of non-expendable property which had already been expensed.

Note 8: Ex-gratia payments

As approved by the High Commissioner, UNHCR paid a total amount of \$216,036 as compensation to contract staff or family members of contract staff who were victims of the Algiers security incident of 11 December 2007. Although contract staff is not covered by the UNHCR Malicious Acts Insurance Policy, UNHCR deemed to have the moral obligation to effect these payments in the interest of the Organization.

Note 9: Cash and term deposits

The amount shown in Statement II for cash and term deposits represents the total of all cash balances (including funds held in non-convertible currencies), net of any negative bank balances. Table (a) below shows the breakdown between current and deposit accounts as at 31 December for the years 2004 to 2008.

(a) Current and deposit accounts

(in thousands of United States dollars)

	2004	2005	2006	2007	2008
Cash deposit as at 31 December:					
- Cash and current accounts	69,047	41,715	20,047	47,597	60,525
- Deposit and interest bearing	78,129	91,620	205,239	253,159	281,602
	<b>147,176</b>	<b>133,335</b>	<b>225,286</b>	<b>300,756</b>	<b>342,127</b>
Average in hand during year:					
- In current interest bearing	84,666	78,895	136,019	137,312	163,771
- Invested (call and time deposits, securities)	48,797	42,335	46,270	147,004	152,933
	<b>133,463</b>	<b>121,230</b>	<b>182,289</b>	<b>284,316</b>	<b>316,704</b>
Interest earned:					
- On interest bearing accounts	968	1,565	3,194	4,235	3,263
- On invested funds	849	1,121	2,038	7,492	3,830
	<b>1,817</b>	<b>2,686</b>	<b>5,232</b>	<b>11,727</b>	<b>7,093</b>
Average rate of interest earned:					
- On funds in cash and bank	1.14%	1.98%	2.35%	3.08%	1.99%
- On invested funds	1.74%	2.65%	4.40%	5.10%	2.50%

(b) Cash and term deposits

(in thousands of United States dollars)

Bank	Period (Days)	Rate % p.a.	Maturity Date	Deposit Currency	Amount	Accrued Interest
BNP Paribas	84	2.14	13 Feb 2009	US Dollar	30,000	73
BNP Paribas	71	1.98	13 Feb 2009	US Dollar	30,000	46
Citibank	18	0.54	09 Jan 2009	US Dollar	55,000	8
Deutsche Bank	18	0.30	16 Jan 2009	US Dollar	30,000	1
HSBC Bank	36	1.52	09 Jan 2009	US Dollar	30,000	36
ING Bank	57	1.92	30 Jan 2009	US Dollar	30,000	45
Nordea Bank	43	1.93	16 Jan 2009	US Dollar	30,000	45
<b>Totals</b>					<b>235,000</b>	<b>254</b>

(c) Non-convertible currencies held

The following table shows details of the United States dollar equivalent of non-convertible currencies held at 31 December 2008.

(in thousands of United States dollars)

Country	Currency	2008	2007
Afghanistan	Afghani	62	29
Albania	Lek	8	3
Angola	Kwanza	101	201
Azerbaijan	Azerbaijani Manat	66	2
Bosnia and Herzegovina	Convertible Mark	59	33
Burundi	Franc	197	1,364
Eritrea	Nafka	55	75
Myanmar	Kyat	50	12
Mozambique	New Metical	39	-
Nigeria	Naira	191	159
Somalia	Somali Shilling	210	210
Syrian Arab Republic	Pound	230	726
Turkmenistan	Manat	0	2
<b>Total</b>		<b>1,268</b>	<b>2,816</b>

Note 10: Voluntary contributions receivable

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

(in thousands of United States dollars)

	2008	2007
2008	60,498	-
2007	13,008	54,561
2006	3,513	6,036
2005	2,915	4,584
2004	1,402	1,729
2003	0	7
2002	0	396
<b>Total</b>	<b>81,336</b>	<b>67,313</b>

Unrealized gains as at 31 December 2008 amounted to \$249,233 (in 2007: \$2,772,577).

Note 11: Voluntary contributions pledged for the 2009 Annual Programme Budget

During the annual pledging conference in December 2008, governmental donors to UNHCR pledged \$355,971,911 towards the 2009 Annual Programme Budget. These pledges are not reflected in the accounts of 2008 and will be recognized as income in the accounts of 2009.

Note 12: Due from United Nations and other agencies

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

**(in thousands of United States dollars)**

United Nations Headquarters	1,642
Office for the Coordination of Humanitarian Affairs	520
Other agencies	416
United Nations Development Programme	317
World Food Programme	62
Joint United Nations Programme on HIV/AIDS	55
United Nations High Commissioner for Human Rights	36
Office of the United Nations Security Coordinator	29
World Health Organization	22
United Nations Children's Fund	19
International Labour Organization	13
<b>Total</b>	<b><u>3,131</u></b>

Note 13: Other receivables

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

**(in thousands of United States dollars)**

Education grant advances	10,527
Salary advances	5,298
Value added tax reimbursable	3,667
Others	2,805
Field operational advances	2,581
Travel advances	1,895
Rental advances	1,591
Deposits with suppliers	617
Provisions against bank balances	(482)
<b>Total</b>	<b><u>28,499</u></b>



Note 14: Other assets

The balance of other assets of \$2,632,293 reported in Statement II, includes payments made in advance for costs to be incurred against future years, and accrued interest on investments.

Note 15: Non-expendable property

As at 31 December 2008, the acquisition value of non-expendable property recorded was \$350,349,093 and the depreciated value was \$110,654,995 (\$96,564,832 in 2007).

Note 16: Accounts payable

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

**(in thousands of United States dollars)**

ASHI entitlements <sup>4</sup>	307,846
Annual leave entitlements <sup>5</sup>	33,470
Repatriation entitlements <sup>6</sup>	27,680
Commercial suppliers	19,544
Voluntary separation costs	19,396
Payroll and other staff related entitlements	4,077
Accrued US taxes	3,916
Other payables	2,693
Other UN Organizations	441
<b>Total</b>	<b><u>419,063</u></b>

Note 17: Liabilities for end-of-service and post-retirement benefits

(a) After-service health insurance (ASHI)

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

The organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, the value of UNHCR's accrued liability for after-service health insurance as of 31 December 2008 is \$307,846,000.

---

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

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

<sup>6</sup> Refer to Note 17 (c)

(in thousands of United States dollars)

	<b>Present value of future benefits</b>	<b>Accrued liability</b>
Gross liability	528,155	398,125
Offset from retiree contributions	120,647	90,279
Net liability	<b>407,508</b>	<b>307,846</b>

The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff expected to retire. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. An active staff member's benefit is fully accrued when that staff member has reached the date of full eligibility for after-service benefits. Thus, for retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and accrued liability are equal. The liabilities were valued based on a discount rate of 5.5 per cent.

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

(b) Accrued annual leave

Separating staff are entitled to be paid for any unused leave days they may have accrued up to a maximum of 60 days. The organization's total liability for such unpaid accrued leave is estimated to be \$ 33,470,275.

(c) Repatriation grant, travel and shipment

In line with the Staff Regulations and the Staff Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon their separation from the organization based on the number of years of service. The actuarially determined accrued liability of the organization for repatriation grant and travel is \$27,680,000 as at 31 December 2008. The liabilities were valued based on a discount rate of 5.5 per cent.

(d) Pension plan

UNHCR is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a defined benefit plan. The financial obligation of the organization to the Staff Pension Fund consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation

date. At the time of this report, the United Nations General Assembly had not invoked this provision. The result of the latest actuarial valuation as of 31 December 2007 was an actuarial surplus of 0.49 per cent of pensionable remuneration.

Note 18: Land and buildings

During 2008, UNHCR purchased office premises to accommodate its representation in Kinshasa, in the Democratic Republic of Congo. The property was acquired on 5 December, 2008 at a cost of \$3,600,000. This amount was expensed in the year of purchase in accordance with the accounting policy on non-expendable properties.

-----