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EXECUTIVE COMMITTEE OF THE
HIGH COMMISSIONER'S PROGRAMME

Fifty-fourth session

VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS
HIGH COMMISSIONER FOR REFUGEES

Accounts for the year 2002

(submitted by the High Commissioner)

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Letter of transmittal

7 March 2003

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 2002, certified as correct and approved in accordance with paragraph 11.4 of the Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2002:

1. We are responsible for preparing financial statements, which properly present the activities of the organization, and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit, and all the transactions that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.
2. The financial statements were prepared in accordance with:
 - The United Nations system accounting standards;
 - The Financial Regulations of the United Nations;
 - The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;
 - The accounting policies of the organization, as summarized in note 2 to the financial statements; these accounting policies have been applied on a basis consistent with the preceding financial periods.
3. The non-expendable property disclosed in note 11 to the financial statements was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2002, as disclosed in the note, was fairly stated.
4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

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

5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts receivables, we expect all significant accounts receivable at 31 December 2002 to be collected.
6. All known accounts payable have been included in the accounts.
7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.
8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.
9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:
 - (a) Charges or credits relating to prior years;
 - (b) Any changes in the basis of accounting.
10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.
11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.
12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.
13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.
14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

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

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

Chapter I

Audit opinion

We have audited the accompanying financial statements, comprising statements I to III, schedules 1 to 5, and the supporting notes to the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2002. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements present fairly, in all material respects, the financial position at 31 December 2002 and the results of operations and cash flows for the period then ended in accordance with the UNHCR stated accounting policies as set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Without qualifying our opinion above, we draw attention to our findings on the adequacy of assurance obtained by UNHCR that funds have been properly used for the purpose intended, and on the significant understatement of some \$70 million in the disclosure of non-expendable property.

Further, in our opinion, the transactions of the High Commissioner, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

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

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

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

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

27 June 2003

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

Chapter II

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

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

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

In this context, the following financial statements, comprising statements I to III, schedules 1 to 5, annexes I and II, an appendix and supporting notes, were prepared in accordance with UNHCR Financial Rules (A/AC.96/503/Rev.7) and the United Nations common accounting standards. In the opinion of management, the accompanying financial statements present fairly the financial position of the Office as of 31 December 2002 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) Saburo **Takizawa**
Controller and Director
Division of Financial and Supply Management

Approved:

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

Geneva
7 March 2003

Chapter III
Financial statements for the year ended 31 December 2002

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31/12/2002
(in thousands of United States Dollars)

STATEMENT I

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	Schedule or Note Reference	Working Capital and Guarantee Fund Note 4	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers Note 2 (d)	Medical Insurance Plan Note 2 (d)	2002	2001
			General	Trust	General	Trust				
INCOME:										
Voluntary Contributions	Note 2(f), Sch 1	-	621 140	731	184 064	1 194	8 694	-	815 823	779 237
Other/Miscellaneous income		-	-	-	-	-	-	-	-	-
Interest income	Note 2 (g)	3 112	-	-	-	-	-	294	3 406	4 678
Currency exchange adjustments	Note 2 (h)	-	31 652	-	559	-	-	-	32 211	(14 066)
Other/Miscellaneous	Note 2 (i)	100	3 990	-	-	-	-	2 675	6 765	4 809
TOTAL INCOME		3 212	656 782	731	184 623	1 194	8 694	2 969	858 205	774 858
EXPENDITURE:										
Expenditure	Note 2(j), 5	1 627	696 680	1 413	198 811	1 288	7 205	1 378	908 402	782 652
TOTAL EXPENDITURE		1 627	696 680	1 413	198 811	1 288	7 205	1 378	908 402	782 652
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 585	(39 898)	(682)	(14 188)	(94)	1 489	1 591	(50 197)	(7 994)
Adjustments to prior years' contributions		-	(1 701)	-	(22)	-	(135)	-	(1 858)	(1 757)
Adjustments to prior years' expenditure		-	8 096	79	1 334	376	-	-	9 885	10 120
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 585	(33 503)	(603)	(12 876)	282	1 354	1 591	(42 170)	369
Cancellations of prior years' obligations	Sched 5	-	11 268	165	1 559	7	156	-	13 155	20 078
Transfer Supplementary Programme to Annual Programme		-	-	-	-	-	-	-	-	-
Transfers to/from other funds		10 415	9 954	-	(19 369)	-	(1 000)	-	-	-
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		38 000	43 009	731	48 832	56	5 867	12 369	148 864	128 417
RESERVES AND FUND BALANCES, END OF YEAR		50 000	30 845	293	18 029	345	6 377	13 960	119 849	148 864

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31/12/2002
(in thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers <i>Note 2 (d)</i>	Medical Insurance Plan <i>Note 2 (d)</i>	2002	2001
			General	Trust	General	Trust				
ASSETS:										
Cash and term deposits	<i>Note 7</i>	50 000	40 921	554	27 998	345	4 951	13 960	138 729	140 488
Accounts receivable										
Voluntary contributions receivable	<i>Sched 2, Note 8</i>		45 861		19 029		1 634		66 524	98 645
Due from United Nations agencies	<i>Note 9</i>		2 274						2 274	7 255
Due from implementing agencies, net	<i>Note 2 m, Note 5</i>		293		1				294	174
Other receivables	<i>Note 10</i>		16 985						16 985	7 402
Other assets			971						971	1 106
TOTAL ASSETS		50 000	107 305	554	47 028	345	6 585	13 960	225 777	255 069
LIABILITIES:										
Contributions received in advance			7 921						7 921	23 257
Unliquidated obligations	<i>Sched 3,4,5</i>		49 063	261	28 999		208		78 531	74 292
Accounts payable	<i>Note 12</i>		19 476						19 476	8 656
TOTAL LIABILITIES		0	76 460	261	28 999	0	208	0	105 928	106 205
RESERVES AND FUND BALANCES		50 000	30 845	293	18 029	345	6 377	13 960	119 849	148 864
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		50 000	107 305	554	47 028	345	6 585	13 960	225 777	255 069

STATEMENT OF CASH FLOWS
for the year ended 31/12/2002
(in thousands of United States Dollars)

STATEMENT III

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	Working Capital and Guarantee Fund	Annual Programme		Supplementary Programmes Fund		Junior Professional Officers	Medical Insurance Plan	TOTAL	
		General	Trust	General	Trust			2002	2001
Cash Flows from Operating Activities									
Net excess (shortfall) of income over expenditure (Statement 1)	1 585	(33 503)	(603)	(12 876)	282	1 354	1 591	(42 170)	369
(Increase) decrease in contribution receivable	-	-	-	-	-	-	-	-	-
(Increase) decrease in other accounts receivable	-	33 486	-	(1 445)	-	79	-	32 120	(17 544)
(Increase) decrease in other assets received in advance	-	(4 722)	-	(1)	-	-	-	(4 723)	(4 694)
Increase (decrease) in contributions received in advance	-	135	-	-	-	-	-	135	60
Increase (decrease) in unliquidated obligations	-	(15 336)	-	-	-	-	-	(15 336)	12 119
Increase (decrease) in accounts payable	-	(990)	(323)	5 550	(7)	9	-	4 239	7 860
Less: interest income	(3 112)	10 821	-	-	-	-	-	10 821	(2 821)
Currency Exchange Adjustment	-	-	-	-	-	-	(294)	(3 406)	(4 678)
	-	(31 652)	-	(559)	-	-	-	(32 211)	14 066
NET CASH FROM OPERATING ACTIVITIES	(1 527)	(41 761)	(926)	(9 331)	275	1 442	1 297	(50 531)	4 737
Cash flows from investing and financing Activities									
Interest income	3 112	-	-	-	-	-	294	3 406	4 678
Currency exchange adjustments	-	31 652	-	559	-	-	-	32 211	(14 067)
NET CASH FROM INVESTING AND FINANCING	3 112	31 652	-	559	-	-	294	35 617	(9 388)
Cash Flows from Other Sources									
Cancellation of prior years obligations	-	11 268	165	1 559	7	156	-	13 155	20 078
Transfer to(from) other funds	10 415	10 071	-	(19 486)	-	(1 000)	-	-	-
NET CASH FROM OTHER SOURCES	10 415	21 339	165	(17 927)	7	(844)	-	13 155	20 078
Net increase(decrease) in cash and term deposits	12 000	11 230	(761)	(26 699)	282	598	1 591	(1 759)	15 427
CASH AND TERM DEPOSITS AT BEGINNING OF YEAR	38 000	29 691	1 315	54 697	63	4 353	12 369	140 488	125 061
CASH AND TERM DEPOSITS AT END OF YEAR	50 000	40 921	554	27 998	345	4 951	13 960	138 729	140 488

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

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

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
<u>Governmental</u>				
ALGERIA		50 000		50 000
AUSTRALIA		8 016 759		8 016 759
AUSTRIA	24 611	215 286		239 897
BELGIUM	1 467 710	3 281 910		4 749 620
BERMUDA		56 735		56 735
BAHAMAS		6 540		6 540
CANADA	18 987	15 046 443		15 065 430
CHINA		250 000		250 000
CHILE	20 000			20 000
COLOMBIA	25 000			25 000
COSTA RICA		14 666		14 666
CYPRUS		10 000		10 000
CZECH REPUBLIC		59 231		59 231
DENMARK		28 227 106		28 227 106
ESTONIA		16 670		16 670
FINLAND	327 056	9 055 119		9 382 175
FRANCE		7 578 504		7 578 504
UNITED KINGDOM	2 062 500	19 519 867		21 582 367
GERMANY	4 694	22 727 065		22 731 759
GREECE	300 000	498 216		798 216
HUNGARY		40 000		40 000
ICELAND		59 719		59 719
INDIA		8 342		8 342
IRELAND		6 245 601		6 245 601
ISRAEL		50 000		50 000
ITALY	984 252	11 182 904		12 167 156
JAPAN		67 200 000		67 200 000
REPUBLIC OF KOREA		1 100 000		1 100 000
KUWAIT		394 061		394 061
LIECHTENSTEIN		63 319		63 319
SRI LANKA		5 101		5 101
LUXEMBOURG	991 080	2 216 617		3 207 697
MONACO		13 000		13 000
MEXICO		100 311		100 311
MALAYSIA		20 000		20 000
NETHERLANDS		50 533 119		50 533 119
NIGERIA		37 975		37 975
NORWAY		34 056 199		34 056 199
NEW ZEALAND		754 885		754 885
PHILIPPINES		1 059		1 059

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Donor

Schedule 1 - Report 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
PORTUGAL		202 944		202 944
SOUTH AFRICA		63 472		63 472
SAUDI ARABIA		250 550		250 550
SINGAPORE		10 000		10 000
SPAIN	445 986	2 367 396		2 813 382
SWEDEN		34 750 102		34 750 102
SWITZERLAND	1 006 710	13 441 341		14 448 051
THAILAND		15 000		15 000
TUNISIA		4 702		4 702
TURKEY		150 000		150 000
UNITED ARAB EMIRATES		54 000		54 000
UNITED STATES	9 147 720	207 457 050		216 604 770
HOLY SEE		20 000		20 000
Total Governmental	16 826 306	547 498 886	-	564 325 192

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

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

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
<u>Non-Governmental/Private</u>				
ASS. FRANCAISE DE SOUTIEN, FRANCE		300 873		300 873
ARGENTINA CON ACNUR		5 119		5 119
AUSTRALIA FOR UNHCR		57 502		57 502
AUSTRIAN NATIONAL BANK, AUSTRIA		12 764		12 764
BREESAAP B.V., NETHERLANDS		500 000		500 000
DEUTSCHE STIFTUNG		1 022 852		1 022 852
ESPANA CON ACNUR, SPAIN		871 293		871 293
ELI LILLY, EXPORT S.A., SWITZERLAND		16 000		16 000
ELYSIUM FOUNDATION, SWITZERLAND		572 000		572 000
FLORINDON FOUND., SWI		170 002		170 002
PRINCE AL WALID BIN TALAL AL SAUD, INTERN.OLYMPIC COMMITTEE, SWITZERL.		10 667		10 667
INTERN.OLYMPIC COMMITTEE, SWITZERL.		20 000		20 000
JTUC-RENGO, JAPAN		84 746		84 746
JAPAN ASS. FOR UNHCR, JPN		1 106 600		1 106 600
MISCELLANEOUS		2 778 805		2 778 805
MAINICHI SOCIAL WELFARE FOUND, JPN		7 576		7 576
MAX SCHMIDHEINY FOUNDATION, SWITZER		61 728		61 728
PAVAROTTI & FRIENDS, ITA		1 404 378		1 404 378
QATAR CHARITABLE SOCIETY, QATAR		250 000		250 000
RISSHO KOSEI-KAI, JAPAN		67 227		67 227
SOROPTIMIST INTERN.OF AMERICAS,JPN		21 538		21 538
STICHTING VLUCHTELING, NETHERLANDS		509 848		509 848
SAUDI ARABIAN RED CRESCENT		45 500		45 500
SEKAIRENPO SENGEN JICHITAI, JAPAN		69 672		69 672
SHINNYOEN, JAPAN		139 031		139 031
SACRED HEART WOMEN UNI., JAPAN		13 507		13 507
STATOIL, NOR		173 980		173 980
MR. NAGUIB SAWIRIS, EGYPT		21 645		21 645
USA FOR UNHCR		735 390		735 390
UK FOR UNHCR, GBR		114 095		114 095
Total Non-Governmental/Private	-	11 164 338	-	11 164 338
<u>Inter-Governmental</u>				
EUROPEAN COMMISSION	15 558 779	29 981 596		45 540 375
AFRICAN UNION		110 000		110 000
Total Inter-Governmental	15 558 779	30 091 596	-	45 650 375
Total Annual Programme Budget	32 385 085	588 754 820	-	621 139 905

(1) The revalued Total Outstanding Pledges under the Annual Programme Budget is \$ 45,861,246

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Donor

Schedule 1 - Report 1

Annual Programme Budget - Trust Funds	CASH		KIND (1)	Total
	Outstanding Pledges	Paid		
Non-Governmental/Private				
UNF/UNFIP - TED TURNER		731 121		731 121
Total Non-Governmental/Private	0	731 121	0	731 121
Total Annual Programme Budget - Trust Funds	0	731 121	0	731 121

(1) No contributions in kind received in 2002

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Donor

Schedule 1 - Report 1

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ANDORRA	49 554			49 554
AUSTRALIA		5 747 233		5 747 233
BELGIUM		986 207		986 207
BRUNEI DARUSSALAM		163 310		163 310
CANADA		3 825 805		3 825 805
CHINA			33 600	33 600
DENMARK		4 056 651		4 056 651
FINLAND		2 329 396		2 329 396
FRANCE	1 486 620	796 330		2 282 950
UNITED KINGDOM	1 562 500	9 710 313	705 544	11 978 357
GERMANY		7 485 907		7 485 907
ITALY		1 231 420	175 683	1 407 103
JAPAN	1 617 981	47 641 254		49 259 235
REPUBLIC OF KOREA			662 962	662 962
KUWAIT		450 000		450 000
LIECHTENSTEIN		100 671		100 671
LUXEMBOURG	247 770	492 126		739 896
MONACO		9 852		9 852
NETHERLANDS	98 522	9 377 001		9 475 523
NORWAY		4 404 261		4 404 261
NEW ZEALAND		496 000		496 000
SAUDI ARABIA	100 000	400 000		500 000
SWEDEN		7 249 010		7 249 010
SWITZERLAND	335 570	847 598		1 183 168
UNITED STATES	6 805 000	33 860 000		40 665 000
HOLY SEE		25 000		25 000
Total Governmental	12 303 517	141 685 345	1 577 789	155 566 651

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

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

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
<u>Non-Governmental/Private</u>				
AMITIE SANS FRONTIERES, MONACO		25 907		25 907
ASS. FRANCAISE DE SOUTIEN, FRANCE		136 599		136 599
ARGENTINA CON ACNUR		7 059		7 059
AUSTRALIA FOR UNHCR		105 598		105 598
DEUTSCHE STIFTUNG		148 176		148 176
ESPANA CON ACNUR, SPAIN		993 784		993 784
EGY. FED. FOR CONST.&BUILD., ARE			179 900	179 900
FINNISH REFUGEE COUNCIL		60 740		60 740
ISLAMIC ASSOCIATION, BAHRAIN		10 000		10 000
JAPAN ASS. FOR UNHCR, JPN		710 088		710 088
KUWAIT RED CRESCENT SOCIETY		450 000		450 000
MISCELLANEOUS		1 860 536		1 860 536
MAINICHI SOCIAL WELFARE FOUND, JPN		26 515		26 515
PAVAROTTI & FRIENDS, ITA		1 393 914		1 393 914
PAK. PETROL. EX.&PROD. COMP., PAK		23 872		23 872
QATAR CHARITABLE SOCIETY, QATAR		355 000		355 000
ROTARY INTERNATIONAL, PAKISTAN		30 837		30 837
SAUDI ARABIAN RED CRESCENT			194 482	194 482
SHINNYOEN, JAPAN		50 000		50 000
TOYOTA MOTOR CORP., JAPAN		559 701		559 701
UN ASSOCIATION, CANADA		152 575		152 575
USA FOR UNHCR		299 543		299 543
UK FOR UNHCR, GBR		126 273		126 273
WORLD CONF.RELIGION & PEACE JAPAN		163 268		163 268
ZAKAT HOUSE, KUWAIT		200 000		200 000
ZENKOKU TABACCO UNION, JAPAN		52 715		52 715
Total Non-Governmental/Private	-	7 942 700	374 382	8 317 082
<u>Inter-Governmental</u>				
EUROPEAN COMMISSION	4 008 996	16 171 021		20 180 017
Total Inter-Governmental	4 008 996	16 171 021	-	20 180 017
Total Supplementary Programme Budget	16 312 513	165 799 066	1 952 171	184 063 750

(1) The revalued Total Outstanding Pledges under the Supplementary Programme Budget is \$ 19,028,634

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Donor

Schedule 1 - Report 1

Supplementary Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
JAPAN		1 194 411		1 194 411
Total Governmental	0	1 194 411	0	1 194 411
Total Supplementary Programme Budget - Trust Funds	0	1 194 411	0	1 194 411
GRAND TOTAL	50 318 620	763 552 949	1 952 171	815 823 740

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Donor

Schedule 1 - Report 1

Junior Professional Officers	CASH		KIND	Total
	Outstanding Pledges	Paid		
<u>Governmental</u>				
BELGIUM		244 097		244 097
DENMARK		811 903		811 903
FINLAND		241 625		241 625
FRANCE		849 686		849 686
GERMANY		342 424		342 424
ITALY	46 022	275 557		321 579
JAPAN		1 216 231		1 216 231
REPUBLIC OF KOREA		204 256		204 256
LIECHTENSTEIN		78 587		78 587
NETHERLANDS		1 201 840		1 201 840
NORWAY		271 097		271 097
SPAIN		166 507		166 507
SWEDEN		458 176		458 176
SWITZERLAND		225 250		225 250
UNITED STATES	1 575 000	400 000		1 975 000
Total Governmental	1 621 022	6 987 236	-	8 608 258
<u>Inter - Governmental</u>				
INT. ORG. FRENCH SPEAKING COUNTRIES		86 295		86 295
Total Inter - Governmental	-	86 295	-	86 295
Total Junior Professional Officers	1 621 022	7 073 531	-	8 694 553

The revalued total amount of **Outstanding Pledges under JPOs** is \$ 1,634,424

The revalued total amount of **all Outstanding Pledges, including prior years**, is \$ 66,524,304 Statement II Voluntary contributions receivable refers.

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme**Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
AFRICA				
<u>West and Central Africa</u>				
BENIN		100 000		100 000
CENTRAL AFRICAN REPUBLIC	23 000	506 000		529 000
CHAD		20 000		20 000
CAMEROON		30 000		30 000
GABON		870 000		870 000
GAMBIA		60 000		60 000
GHANA	75 000	485 000		560 000
GUINEA		9 775 587		9 775 587
CÔTE D'IVOIRE		400 000		400 000
LIBERIA		2 807 193		2 807 193
MALI		72 202		72 202
NIGER		106 484		106 484
NIGERIA		190 000		190 000
SENEGAL		210 000		210 000
SIERRA LEONE	83 118	13 848 199		13 931 317
WEST AFRICA		280 000		280 000
WEST AND CENTRAL AFRICA OVERALL	396 432	15 676 533		16 072 965
Total West and Central Africa	577 550	45 437 198	-	46 014 748
<u>East and Horn of Africa</u>				
DJIBOUTI	91 000	631 000		722 000
EAST & HORN OF AFRICA	1	18 478 417		18 478 418
ERITREA	172 117	13 612 004		13 784 121
ETHIOPIA	307 260	9 543 684		9 850 944
KENYA		10 863 917		10 863 917
SOMALIA		3 220 365		3 220 365
SUDAN	83 000	2 987 665		3 070 665
UGANDA	108 000	6 888 482		6 996 482
Total East and Horn of Africa	761 378	66 225 534	-	66 986 912

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
<u>The Great Lakes</u>				
BURUNDI	6 800 409	1 150 163		7 950 572
COUNTRIES IN CENTRAL AFRICA		1 670 421		1 670 421
CONGO		2 305 832		2 305 832
DEMOCRATIC REPUBLIC OF THE CONGO	294 985	12 378 095		12 673 080
GREAT LAKES	1 467 710	18 321 999		19 789 709
RWANDA		2 305 433		2 305 433
UNITED REP. OF TANZANIA	2 555 250	20 423 831		22 979 081
Total The Great Lakes	11 118 354	58 555 774	-	69 674 128
<u>Southern Africa</u>				
ANGOLA		1 810 035		1 810 035
BOTSWANA		330 000		330 000
MALAWI		200 000		200 000
MOZAMBIQUE	11 000	270 000		281 000
NAMIBIA		2 285 889		2 285 889
SOUTH AFRICA		920 000		920 000
SOUTHERN AFRICA	594 647	3 130 218		3 724 865
SWAZILAND		30 000		30 000
ZAMBIA	378 872	10 726 818		11 105 690
ZIMBABWE		390 000		390 000
Total Southern Africa	984 519	20 092 960	-	21 077 479
<u>Other Africa</u>				
AFRICA OVERALL	2 889 556	38 725 389		41 614 945
Total Other Africa	2 889 556	38 725 389	-	41 614 945
Total AFRICA	16 331 357	229 036 855	-	245 368 212

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
EUROPE				
<u>Eastern Europe</u>				
ARMENIA	6 000	795 256		801 256
AZERBAIJAN		480 000		480 000
EASTERN EUROPE		5 283 709		5 283 709
GEORGIA	9 000	1 453 221		1 462 221
RUSSIAN FEDERATION	54 964	5 844 706		5 899 670
UKRAINE	43 000	47 606		90 606
Total Eastern Europe	112 964	13 904 498	-	14 017 462
<u>Western Europe</u>				
BELGIUM		131 144		131 144
FRANCE		1 034 255		1 034 255
IRELAND		15 742		15 742
SPAIN		127 536		127 536
SWITZERLAND		100 320		100 320
WESTERN EUROPE OVERALL		2 100 000		2 100 000
Total Western Europe	-	3 508 997	-	3 508 997
<u>Central Europe and Baltic States</u>				
CENTRAL EUROPE AND BALTIC STATES		2 258 254		2 258 254
CZECH REPUBLIC		194 647		194 647
TURKEY	310 782	1 263 754		1 574 536
Total Central Europe and Baltic States	310 782	3 716 655	-	4 027 437
<u>South Eastern Europe</u>				
ALBANIA	330 364	630 365		960 729
BOSNIA AND HERZEGOVINA	335 570	6 971 776		7 307 346
CROATIA		2 874 131		2 874 131
THE FORMER YUGOSLAV REP.MACEDONIA	104 987	1 746 014		1 851 001
SOUTH EASTERN EUROPE		16 383 547		16 383 547
YUGOSLAVIA	1 222 162	17 162 901		18 385 063
Total South Eastern Europe	1 993 083	45 768 734	-	47 761 817

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
Other Europe				
EUROPE OVERALL		261		261
Total Other Europe	-	261	-	261
Total EUROPE	2 416 829	66 899 145	-	69 315 974
CASWANAME				
North Africa				
ALGERIA		2 185 320		2 185 320
NORTH AFRICA OVERALL	369 667	2 667 582		3 037 249
Total North Africa	369 667	4 852 902	-	5 222 569
Middle East				
IRAQ		600 000		600 000
MIDDLE EAST OVERALL		7 520 692		7 520 692
SAUDI ARABIA		150 550		150 550
YEMEN		140 845		140 845
Total Middle East	-	8 412 087	-	8 412 087
South West Asia				
AFGHANISTAN	1 313 501	3 091 763		4 405 264
IRAN (ISLAMIC REPUBLIC OF)		7 988 473		7 988 473
OTHER COUNTRIES IN CASWANAME		138 471		138 471
PAKISTAN	528 205	10 848 531		11 376 736
SOUTH WEST ASIA OVERALL		10 428 073		10 428 073
Total South West Asia	1 841 706	32 495 311	-	34 337 017
Central Asia				
CENTRAL ASIA		2 058 512		2 058 512
KAZAKHSTAN		45 500		45 500
KYRGYZSTAN	9 000	298 641		307 641
TAJIKISTAN		118 027		118 027
TURKMENISTAN		58 000		58 000
UZBEKISTAN	2 776	105 735		108 511
Total Central Asia	11 776	2 684 415	-	2 696 191
Total CASWANAME	2 223 149	48 444 715	-	50 667 864

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
THE AMERICAS				
North America and the Caribbean				
NORTH AMERICA AND THE CARIBBEAN OVERALL		1 793 000		1 793 000
Total North America and the Caribbean	-	1 793 000	-	1 793 000
Central America				
CENTRAL AMERICA OVERALL		1 422 754		1 422 754
MEXICO		90 854		90 854
Total Central America	-	1 513 608	-	1 513 608
Northern South America				
COLOMBIA	1 980 104	3 119 945		5 100 049
ECUADOR	603 220	481 063		1 084 283
PANAMA	276 698	80 000		356 698
VENEZUELA	235 851	80 000		315 851
LATIN AMERICA, N. WESTERN		62 200		62 200
Total Northern South America	3 095 873	3 823 208	-	6 919 081
Southern South America				
SOUTH AMERICA		2 801 000		2 801 000
Total Southern South America	-	2 801 000	-	2 801 000
Other Americas				
AMERICA OVERALL		473		473
Total Other Americas	-	473	-	473
Total THE AMERICAS	3 095 873	9 931 289	-	13 027 162
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	646 997	819 713		1 466 710
INDIA		211 268		211 268
SRI LANKA	1 422 010	4 122 797		5 544 807
MYANMAR	528 170	2 374 832		2 903 002
NEPAL	174 978	1 157 103		1 332 081
SOUTH ASIA OVERALL		4 899 000		4 899 000
Total South Asia	2 772 155	13 584 713	-	16 356 868

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
<u>East Asia and the Pacific</u>				
AUSTRALIA		636 732		636 732
CHINA		43 178		43 178
EAST ASIA & PACIFIC		9 515 000		9 515 000
INDONESIA		2 872 748		2 872 748
CAMBODIA		7 576		7 576
PAPUA NEW GUINEA		84 794		84 794
VIET NAM		43 178		43 178
THAILAND		1 178 939		1 178 939
EAST TIMOR	98 134	647 796		745 930
Total East Asia and the Pacific	98 134	15 029 941	-	15 128 075
<u>Other Asia</u>				
ASIA OVERALL		319 632		319 632
Total Other Asia	-	319 632	-	319 632
Total ASIA AND THE PACIFIC	2 870 289	28 934 286	-	31 804 575

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE		2 000 000		2 000 000
TRAINING		165 000		165 000
GLOBAL OPERATIONS	1 202 181	19 407 336		20 609 517
Total Global Operations	1 202 181	21 572 336	-	22 774 517
Headquarters				
DEP. OF INTERNATIONAL PROTECTION	140 226	576 896		717 122
EXECUTIVE DIRECTION & MANAGEMENT		207 274		207 274
HEADQUARTERS		20 889 342		20 889 342
Total Headquarters	140 226	21 673 512	-	21 813 738
Unearmarked				
UNRESTRICTED	1 205 181	161 321 054		162 526 235
Total Unearmarked	1 205 181	161 321 054	-	162 526 235
Operational Reserve				
OPERATIONAL RESERVE	2 900 000	941 628		3 841 628
Total Operational Reserve	2 900 000	941 628	-	3 841 628
Total OTHER	5 447 588	205 508 530	-	210 956 118
Total Annual Programme Budget	32 385 085	588 754 820	-	621 139 905

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget - Trust Funds	CASH		KIND (1)	TOTAL
	Outstanding Pledges	Paid		
OTHER				
<u>Global Operations</u>				
GLOBAL OPERATIONS		671 875		671 875
Total Global Operations	0	671 875	0	671 875
Headquarters				
DIV. COMMUNICATION & INFORMATION		59 246		59 246
Total Headquarters	0	59 246	0	59 246
Total OTHER	0	731 121	0	731 121
Total Annual Programme Budget - Trust Funds	0	731 121	0	731 121

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme**Schedule 1 - Report 2**

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
AFRICA				
<u>West and Central Africa</u>				
GUINEA	114 277	457 143	705 544	571 420
COTE D'IVOIRE	49 554	300 000		1 055 098
SIERRA LEONE	600 891	2 345 131		2 946 022
WEST AFRICA		527 383		527 383
WEST AND CENTRAL AFRICA OVERALL	1 486 620	7 708 510		9 195 130
Total West and Central Africa	2 251 342	11 338 167	705 544	14 295 053
<u>The Great Lakes</u>				
UNITED REP. OF TANZANIA	(200 000)	200 000	-	-
Total East and Horn of Africa	(200 000)	200 000	-	-
<u>Southern Africa</u>				
ANGOLA		2 332 858		2 332 858
SOUTHERN AFRICA		9 852		9 852
ZAMBIA	500 000	500 000		1 000 000
Total Southern Africa	500 000	2 842 710	-	3 342 710
Total AFRICA	2 551 342	14 380 877	705 544	17 637 763
EUROPE				
<u>South Eastern Europe</u>				
THE FORMER YUGOSLAV REP.MACEDONIA	448 522	4 771 795		5 220 317
SOUTH EASTERN EUROPE		357 569		357 569
YUGOSLAVIA		300 000		300 000
Total South Eastern Europe	448 522	5 429 364	-	5 877 886
Total EUROPE	448 522	5 429 364	-	5 877 886
CASWANAME				
<u>South West Asia</u>				
AFGHANISTAN	6 934 865	52 663 844	175 683	59 774 392
IRAN (ISLAMIC REPUBLIC OF)	530 018	6 987 469	57 630	7 575 117
OTHER COUNTRIES IN CASWANAME			374 382	374 382
PAKISTAN	1 061 228	6 880 781	638 932	8 580 941
SOUTH WEST ASIA OVERALL	1 738 557	75 439 585		77 178 142
Total South West Asia	10 264 668	141 971 679	1 246 627	153 482 974

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
<u>Central Asia</u>				
TAJIKISTAN		150 000		150 000
TURKMENISTAN		150 000		150 000
UZBEKISTAN		150 000		150 000
Total South West Asia	-	450 000	-	450 000
Total CASWANAME	10 264 668	142 421 679	1 246 627	153 932 974
<u>ASIA AND THE PACIFIC</u>				
<u>South Asia</u>				
SRI LANKA	1 617 981	1 924 280	-	3 542 261
Total South Asia	1 617 981	1 924 280	-	3 542 261
<u>East Asia and the Pacific</u>				
INDONESIA	1 430 000	142 866		1 572 866
Total East Asia and the Pacific	1 430 000	142 866	-	1 572 866
Total ASIA AND THE PACIFIC	3 047 981	2 067 146	-	5 115 127

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE	500 000			500 000
GLOBAL OPERATIONS	(500 000)	500 000		
Total Global Operations	-	500 000	-	500 000
Headquarters				
REGIONAL BUREAU FOR CASWANAME		1 000 000		1 000 000
Total Headquarters	-	1 000 000	-	1 000 000
Unearmarked				
UNRESTRICTED	-			-
Total Headquarters	-	-	-	-
Total OTHER	-	1 500 000	-	1 500 000
Total Supplementary Programme Budget	16 312 513	165 799 066	1 952 171	184 063 750

**Contributions - all Funds
as at 31/12/2002
(in United States Dollars)**

Contributions by Programme	CASH		KIND	TOTAL
Supplementary Programme Budget - Trust Fund	Outstanding Pledges	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS		1 139 273		1 139 273
Total Global Operations	0	1 139 273	0	1 139 273
Headquarters				
EXECUTIVE DIRECTION & MANAGEMENT		55 138		55 138
Total Headquarters	0	55 138	0	55 138
Total OTHER	0	1 194 411	0	1 194 411
Total Supplementary Programme Budget - Trust Fund	0	1 194 411	0	1 194 411

Schedule 1 - Report 2

**Status of Prior Years' Outstanding Contributions
as at 31/12/2002
(in United States Dollars)**

Schedule 2

Donor	Year	Cash
Governmental		
AUSTRIA		
Annual Programme Budget	2001	25 820
		25 820
BENIN		
Annual Programme Budget	2000	2 500
Annual Programme	1999	1 500
		4 000
CHINA		
Annual Programme Budget	2001	250 000
		250 000
DJIBOUTI		
Annual Programme	1998	1 000
		1 000
FRANCE		
Other Trust Funds	1999	562 103
		562 103
UNITED KINGDOM		
Humanitarian Assistance to former Yugoslavia	1999	130 000
		130 000
GHANA		
Annual Programme Budget	2000	5 000
Annual Programme Budget	2001	5 000
		10 000
HUNGARY		
Annual Programme Budget	2000	30 000
Annual Programme Budget	2001	35 000
		65 000

**Status of Prior Years' Outstanding Contributions
as at 31/12/2002
(in United States Dollars)**

Schedule 2

Donor	Year	Cash
ITALY		
Other Trust Funds	1999	13 402
		13 402
NETHERLANDS		
Supplementary Programme Budget	2001	20 956
		20 956
PORTUGAL		
Annual Programme	1999	25 000
		25 000
TUNISIA		
Annual Programme	1998	4 651
		4 651
UNITED STATES		
Annual Programme Budget	2000	207 900
Annual Programme Budget	2001	65 870
Supplementary Programme Budget	2000	1 000 000
Other Trust Funds	1999	482 200
		1 755 970
YEMEN		
Annual Programme Budget	2000	2 160
Annual Programme Budget	2001	2 160
		4 320
Total Governmental		2 872 222
Inter/Governmental		
EUROPEAN COMMISSION		
Annual Programme Budget	2000	120 652
Annual Programme Budget	2001	7 028 494
Annual Programme	1997	138 133
Supplementary Programme Budget	2001	1 065 699
Other Trust Funds	1997	62 955
Other Trust Funds	1999	221 551
		8 637 484

**Status of Prior Years' Outstanding Contributions
as at 31/12/2002
(in United States Dollars)**

Schedule 2

Donor	Year	Cash
UN TRUST FUND FOR SECURITY Annual Programme Budget	2000	0
Total Inter/Governmental		8 637 484
<u>Non/Governmental/Private</u>		
ESPANA CON ACNUR, SPAIN Annual Programme	1998	22 690
Humanitarian Assistance to former Yugoslavia	1999	18 157
		40 847
Total Non/Governmental/Private		40 847
Grand Total (1)		11 550 553

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

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2002
(in United States Dollars)

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
BENIN	300 100	894 094	1 194 194	1 132 115	39 907	1 172 022	22 172
BURKINA FASO	50 000	(50 000)	-	-	-	-	-
CENTRAL AFRICAN REPUBLIC	2 276 759	410 686	2 687 445	2 364 870	210 836	2 575 707	111 738
CHAD	100 000	(100 000)	-	-	-	-	-
CAMEROON	154 000	439 000	593 000	394 492	195 008	589 500	3 500
GABON	4 552 696	(2 652 768)	1 899 928	1 673 863	201 008	1 874 871	25 057
GAMBIA	305 000	95 000	400 000	240 716	63 736	304 452	95 548
GHANA	2 127 076	(579 341)	1 547 735	1 330 817	174 506	1 505 323	42 412
GUINEA	24 591 972	(707 351)	23 884 621	22 399 174	1 169 050	23 568 224	316 397
CÔTE D'IVOIRE (1)	5 985 276	375 274	6 360 550	5 855 722	461 167	6 316 889	43 661
LIBERIA	6 737 148	1 921 428	8 658 576	7 892 329	652 412	8 544 741	113 835
NIGER	133 000	(23 000)	110 000	100 404	-	100 404	9 596
NIGERIA	1 010 278	34 500	1 044 778	950 548	24 278	974 826	69 952
SENEGAL	1 105 838	8 865	1 114 703	960 354	153 810	1 114 164	539
SIERRA LEONE	14 959 111	7 486 435	22 445 546	21 492 679	822 557	22 315 236	130 310
TOGO	30 000	(30 000)	-	-	-	-	-
WEST AFRICA	1 473 000	2 010 887	3 483 887	3 063 997	335 365	3 399 362	84 525
West and Central Africa Total	65 891 254	9 533 709	75 424 963	69 852 081	4 503 640	74 355 721	1 069 242
East and Horn of Africa							
DJIBOUTI	2 894 340	879 519	3 773 859	2 826 595	237 861	3 064 457	709 402
ERITREA	28 145 330	(8 119 982)	20 025 348	14 077 847	2 278 514	16 356 362	3 668 986
ETHIOPIA	21 056 128	116 183	21 172 311	17 448 530	2 184 366	19 632 896	1 539 415
KENYA (2)	22 535 638	4 081 403	26 617 041	24 574 376	1 145 393	25 719 769	897 272
SOMALIA	8 377 519	(892 720)	7 484 799	6 106 091	1 147 764	7 253 856	230 943
SUDAN	11 707 887	3 557 053	15 264 940	12 774 606	2 023 026	14 797 632	467 308
UGANDA	16 469 530	580 261	17 049 791	14 264 052	823 647	15 087 699	1 962 092
East and Horn of Africa Total	111 186 372	201 717	111 388 089	92 072 099	9 840 572	101 912 671	9 475 418

(1) This amount includes \$ 3,864,400 for the Regional Office in Abidjan

(2) This amount includes \$ 4,384,900 for the Regional Office in Nairobi

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2002
(in United States Dollars)**

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
The Great Lakes							
BURUNDI	6 516 928	3 070 608	9 587 536	7 898 924	1 230 591	9 129 515	458 021
COUNTRIES IN CENTRAL AFRICA	8 056 300	(270 279)	7 786 021	5 229 293	791 124	6 020 417	1 765 604
CONGO	6 926 406	545 521	7 471 927	6 518 192	379 374	6 897 566	574 361
DEMOCRATIC REPUBLIC OF THE CONGO	23 374 952	5 361 020	28 735 972	25 758 332	1 289 970	27 048 301	1 687 671
RWANDA	8 307 269	(376 448)	7 930 821	6 925 107	149 105	7 074 213	856 608
UNITED REP. OF TANZANIA	24 718 192	4 129 509	28 847 701	27 145 608	540 699	27 686 307	1 161 394
The Great Lakes Total	77 900 047	12 459 931	90 359 978	79 475 456	4 380 863	83 856 319	6 503 659
Sub-total Great Lakes and Horn of Africa	189 086 419	12 661 648	201 748 067	171 547 555	14 221 435	185 768 990	15 979 077
Southern Africa							
ANGOLA	4 172 514	2 205 010	6 377 524	5 286 555	586 604	5 873 159	504 365
BOTSWANA	1 742 672	(68 655)	1 674 017	1 584 714	7 400	1 592 114	81 903
MALAWI	1 131 038	424 000	1 555 038	1 408 545	89 892	1 498 436	56 602
MOZAMBIQUE	1 422 287	755 815	2 178 102	1 688 091	235 770	1 923 862	254 240
NAMIBIA	6 276 926	(1 248 789)	5 028 137	4 219 467	308 476	4 527 942	500 195
SOUTH AFRICA (1)	4 705 248	(1 569 615)	3 135 633	2 596 829	95 827	2 692 656	442 977
SOUTHERN AFRICA (2)	200 000	13 500	213 500	204 122	5 878	210 000	3 500
DIR OFF FOR SAF (PRETORIA)	2 207 423	306 891	2 514 314	731 870	714 872	1 446 742	1 067 572
SWAZILAND	155 800		155 800	121 070		121 070	34 730
ZAMBIA	15 500 469	1 575 635	17 076 104	15 632 286	838 540	16 470 825	605 279
ZIMBABWE	2 041 039	280 372	2 321 411	1 918 131	28 112	1 946 243	375 168
Southern Africa Total	39 555 416	2 674 164	42 229 580	35 391 680	2 911 369	38 303 049	3 926 531
Total AFRICA	294 533 089	24 869 521	319 402 610	276 791 316	21 636 444	298 427 760	20 974 850

(1) The amount of \$ 150,100 approved for Southern Africa is now reported under Annual Programme Budget - Trust Funds (Schedule 3 page 76 refers)

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

Schedule of Appropriations under the
Annual Programme Budget
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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE							
Eastern Europe							
ARMENIA	2 557 652	5 700	2 563 352	2 325 733	27 353	2 353 086	210 266
AZERBAIJAN	2 732 934	730 001	3 462 935	3 184 994	77 707	3 262 701	200 234
BELARUS	779 616	81 002	860 618	739 631	9 530	749 161	111 457
OTHER COUNTRIES IN EASTERN EUROPE (1)	665 000	(20 000)	645 000	360 392	31 151	391 543	253 457
GEORGIA	5 365 825	(222 778)	5 143 047	4 280 951	173 412	4 454 363	688 684
REPUBLIC OF MOLDOVA	1 045 708	48 795	1 094 503	823 331	87 397	910 728	183 775
RUSSIAN FEDERATION	15 545 509	(717 176)	14 828 333	11 312 576	186 905	11 499 481	3 328 852
UKRAINE	2 136 053	142 271	2 278 324	2 083 139	16 668	2 099 807	178 517
Eastern Europe Total	30 828 297	47 815	30 876 112	25 110 748	610 123	25 720 870	5 155 242
Western Europe							
AUSTRIA	1 467 182	39 638	1 506 820	1 343 807	10 723	1 354 530	152 290
BELGIUM	2 165 510	143 251	2 308 761	2 250 468	27 725	2 278 193	30 568
FRANCE	1 764 967	327 194	2 092 161	1 732 860	86 293	1 819 153	273 008
UNITED KINGDOM	1 218 488	21 115	1 239 603	1 122 937	16 558	1 139 495	100 108
GERMANY	1 797 050	49 326	1 846 376	1 605 801	2 477	1 608 278	238 098
GREECE	1 002 659	222 600	1 225 259	1 147 470	4 077	1 151 547	73 712
IRELAND	370 959	10 799	381 758	267 535	7 235	274 770	106 988
ITALY	1 327 771	212 034	1 539 805	1 444 710	21 259	1 465 970	73 835
MALTA	204 700	(38 353)	166 347	117 804	6 696	124 500	41 847
NETHERLANDS	252 037	6 319	258 356	231 880		231 880	26 476
PORTUGAL	104 600	6 951	111 551	104 300		104 300	7 251
SPAIN	845 351	128 039	973 390	934 803	24 470	959 273	14 117
SWEDEN	1 096 625	122 881	1 219 506	1 154 381	10	1 154 391	65 115
SWITZERLAND	680 007	140 327	820 334	697 254	12 824	710 078	110 256
Western Europe Total	14 297 906	1 392 121	15 690 027	14 156 008	220 348	14 376 356	1 313 670

(1) In the EXCOM document (A/AC.96/950) the original approved appropriation includes \$ 570,000 which is now reported under "Other countries in Central Europe" (Schedule 3 page 71 refers)

**Schedule of Appropriations under the
Annual Programme Budget
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Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central Europe and Baltic States							
BALTIC STATES	260 000	20 000	280 000	257 851	3 749	261 600	18 400
BULGARIA	952 258	85 368	1 037 626	882 574	23 574	906 148	131 478
CYPRUS	690 494	(74 843)	615 651	520 561	10 348	530 910	84 741
CZECH REPUBLIC	848 096	229 600	1 077 696	1 027 168	4 265	1 031 433	46 263
HUNGARY	1 266 172	522 430	1 788 602	1 610 231	6 370	1 616 602	172 000
LATVIA	102 729	(17 120)	85 609	66 868		66 868	18 741
OTHER COUNTRIES IN CENTRAL EUROPE (1)	570 000	(157 954)	412 046	252 573	32 772	285 345	126 701
POLAND	674 808	40 394	715 202	664 745	9 188	673 932	41 270
ROMANIA	1 067 812	14 500	1 082 312	993 925	5	993 930	88 382
SLOVAKIA	513 539	92 922	606 461	523 535	14 158	537 693	68 768
SLOVENIA	708 179	10 869	719 048	617 716	21 747	639 463	79 585
TURKEY	5 697 397	76 086	5 773 483	5 199 984	44 507	5 244 491	528 992
Central Europe and Baltic States Total	13 351 484	842 252	14 193 736	12 617 731	170 683	12 788 414	1 405 323
Sub-total Europe	58 477 687	2 282 188	60 759 875	51 884 487	1 001 153	52 885 640	7 874 235
South Eastern Europe							
ALBANIA	2 009 281	5 000	2 014 281	1 484 703	95 397	1 580 099	434 182
BOSNIA AND HERZEGOVINA	22 352 926	54 305	22 407 231	19 976 981	221 391	20 198 372	2 208 859
CROATIA	10 146 958	263 028	10 409 986	9 619 558	78 209	9 697 768	712 218
THE FORMER YUGOSLAV REP.OF MACEDONIA	4 662 957	70 780	4 733 737	4 173 565	68 990	4 242 556	491 181
SOUTH EASTERN EUROPE (2)	64 000		64 000	15 472	4 528	20 000	44 000
YUGOSLAVIA	48 895 637	(1 410 394)	47 485 243	37 172 573	1 557 485	38 730 058	8 755 185
South Eastern Europe Total	88 131 759	(1 017 281)	87 114 478	72 442 852	2 025 999	74 468 852	12 645 626
Total EUROPE	146 609 446	1 264 907	147 874 353	124 327 339	3 027 152	127 354 491	20 519 861

(1) See Footnote (1) on page 70.

(2) This amount is included under regional activities in the Excom document A/AC.96/950.

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2002
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Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME							
North Africa							
ALGERIA	4 623 099	101 102	4 724 201	3 742 563	450 309	4 192 872	531 329
LIBYAN ARAB JAMAHIRIYA	1 122 370	15 341	1 137 711	639 614	126 161	765 775	371 936
MAURITANIA	307 362	17 000	324 362	296 247	5 152	301 399	22 963
MOROCCO	433 287	5 601	438 888	402 789	916	403 705	35 183
TUNISIA	317 894	1 000	318 894	247 943	1 200	249 143	69 751
WESTERN SAHARA TERRITORY	309 242	(159 900)	149 342	108 365	1 780	110 145	39 197
North Africa Total	7 113 254	(19 856)	7 093 398	5 437 522	585 517	6 023 039	1 070 359
Middle East							
EGYPT	2 930 340	133 112	3 063 452	2 796 992	74 686	2 871 678	191 774
IRAQ	3 051 038	347 369	3 398 407	3 128 589	126 499	3 255 088	143 319
ISRAEL	10 000	62 130	72 130	62 545	3 666	66 211	5 919
JORDAN	1 580 104	(40 481)	1 539 623	1 352 153	53 367	1 405 521	134 102
LEBANON	1 782 357	570 508	2 352 865	2 171 869	21 206	2 193 075	159 790
SAUDI ARABIA	1 601 093	363 124	1 964 217	1 817 150	120 773	1 937 923	26 294
SYRIAN ARAB REPUBLIC	2 060 498	13 151	2 073 649	1 883 198	4 004	1 887 202	186 447
YEMEN	3 233 365	281 097	3 514 462	3 049 734	265 090	3 314 824	199 638
Middle East Total	16 248 795	1 730 010	17 978 805	16 262 229	669 291	16 931 521	1 047 284
South West Asia							
AFGHANISTAN	9 492 176	(2 090 500)	7 401 676	5 834 045	800 909	6 634 954	766 722
IRAN (ISLAMIC REPUBLIC OF)	25 555 447	(2 186 821)	23 368 626	16 506 369	4 279 190	20 785 559	2 583 067
OTHER COUNTRIES IN CASWANAME	325 000	4 205 337	4 530 337	300 769	4 063 666	4 364 435	165 902
PAKISTAN	24 771 574	(857 955)	23 913 619	19 502 968	1 685 454	21 188 422	2 725 197
South West Asia Total	60 144 197	(929 939)	59 214 258	42 144 151	10 829 219	52 973 370	6 240 888
Central Asia							
KAZAKHSTAN	1 459 309	166 640	1 625 949	1 295 964	41 546	1 337 510	288 439
KYRGYZSTAN	1 226 010	(168 316)	1 057 694	950 924	2 215	953 139	104 555
TAJIKISTAN	1 955 816	(128 500)	1 827 316	1 504 036	49 783	1 553 820	273 496
TURKMENISTAN	1 100 263	(85 862)	1 014 401	745 043	22 400	767 443	246 958
UZBEKISTAN	1 055 701	12 000	1 067 701	881 261	9 775	891 036	176 665
Central Asia Total	6 797 099	(204 038)	6 593 061	5 377 229	125 719	5 502 948	1 090 113
Total CASWANAME	90 303 345	576 177	90 879 522	69 221 132	12 209 746	81 430 878	9 448 644

Schedule of Appropriations under the
Annual Programme Budget
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Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
THE AMERICAS							
North America and the Caribbean							
THE CARIBBEAN	152 400	53 755	206 155	155 390	6 500	161 890	44 265
CANADA	1 095 953	1 977	1 097 930	984 258		984 258	113 672
CUBA	581 000		581 000	481 793		481 793	99 207
UNITED STATES OF AMERICA (1)	4 481 926	660 426	5 142 352	4 945 019	25 418	4 970 438	171 914
North America and the Caribbean Total	6 311 279	716 158	7 027 437	6 566 460	31 919	6 598 379	429 058
Central America							
COSTA RICA	918 679	421 500	1 340 179	1 207 314	5 371	1 212 685	127 494
MEXICO	1 795 353	43 000	1 838 353	1 763 061	29 441	1 792 502	45 851
LATIN AMERICA, NORTHERN	1 874 200		1 874 200	1 435 227	17 310	1 452 537	421 663
Central America Total	4 588 232	464 500	5 052 732	4 405 603	52 122	4 457 724	595 008
Northern South America							
COLOMBIA	4 398 476	163 638	4 562 114	4 311 082	107 874	4 418 955	143 159
ECUADOR	1 271 637	241 500	1 513 137	1 308 334	63 702	1 372 036	141 101
PANAMA	392 500		392 500	377 798	14 702	392 500	-
VENEZUELA	1 671 525	40 206	1 711 731	1 528 604	110 090	1 638 694	73 037
LATIN AMERICA, N. WESTERN	752 700		752 700	506 328	34 731	541 059	211 641
Northern South America Total	8 486 838	445 344	8 932 182	8 032 145	331 100	8 363 245	568 937
Southern South America							
ARGENTINA	1 336 471	(343 720)	992 751	834 014	8 453	842 467	150 284
LATIN AMERICA, SOUTHERN	2 148 100	(139 755)	2 008 345	1 651 764	101 806	1 753 570	254 775
Southern South America Total	3 484 571	(483 475)	3 001 096	2 485 778	110 259	2 596 037	405 059
Total THE AMERICAS	22 870 920	1 142 527	24 013 447	21 489 985	525 399	22 015 385	1 998 063

(1) This amount includes \$ 1,649,200 that is reported under UNHCR Liaison Office New York in the Excom document A/Ac.96/950

**Schedule of Appropriations under the
Annual Programme Budget
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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	2 595 166	154 628	2 749 794	2 260 411	162 031	2 422 441	327 353
INDIA	2 825 727	(111 280)	2 714 447	2 486 774	42 513	2 529 287	185 160
SRI LANKA	6 590 176	(426 560)	6 163 616	5 025 495	472 619	5 498 113	665 503
MYANMAR	3 649 062	1 829 383	5 478 445	5 245 862	204 860	5 450 722	27 723
NEPAL	5 760 044	209 186	5 969 230	5 018 952	270 565	5 289 517	679 713
OTHER COUNTRIES IN SOUTH ASIA (1)	80 000	(70 000)	10 000	2 844	4 475	7 319	2 681
South Asia Total	21 500 175	1 585 357	23 085 532	20 040 337	1 157 062	21 197 399	1 888 133
East Asia and the Pacific							
AUSTRALIA	962 172	463 000	1 425 172	1 240 323	76 067	1 316 390	108 782
CHINA	2 540 135	626 864	3 166 999	2 734 498	55 039	2 789 537	377 462
INDONESIA	3 638 213	2 452 378	6 090 591	5 729 948	179 112	5 909 060	181 531
JAPAN	3 112 777	(181 944)	2 930 833	2 658 063	130 209	2 788 272	142 561
CAMBODIA	339 607	846 112	1 185 719	813 558	345 915	1 159 473	26 246
REPUBLIC OF KOREA	121 027	77 638	198 665	198 200		198 200	465
LAO PEOPLE'S DEMOCRATIC REPUBLIC	237 022	(237 022)	-			-	-
MALAYSIA	637 596	115 077	752 673	729 100	7 733	736 834	15 839
NEW ZEALAND	260 228	(27 230)	232 998	100 394	5 575	105 969	127 029
OTHER COUNTRIES IN EAST ASIA (1)	203 200	3 500	206 700	127 858	22 635	150 493	56 207
PHILIPPINES	415 766	19 096	434 862	356 576	3 625	360 202	74 660
PAPUA NEW GUINEA	278 433	(37 019)	241 414	154 214	1 953	156 167	85 247
SINGAPORE	57 800		57 800	37 310	194	37 504	20 296
VIET NAM	20 000	188 083	208 083	182 572	8 685	191 256	16 827
THAILAND	4 348 006	259 400	4 607 406	4 390 630	20 608	4 411 238	196 168
EAST TIMOR	1 077 189	3 413 780	4 490 969	4 086 391	179 668	4 266 059	224 910
East Asia and the Pacific Total	18 249 171	7 981 713	26 230 884	23 539 634	1 037 020	24 576 654	1 654 230
Total ASIA AND THE PACIFIC	39 749 346	9 567 070	49 316 416	43 579 971	2 194 082	45 774 054	3 542 362

(1) The total of these 2 regional amounts is reported under "Regional Activities" in the Excom document A/AC.96/950

**Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2002
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Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICES	5 182 500	3 541 760	8 724 260	5 522 386	2 522 736	8 045 121	679 139
FIELD SUPPORT	3 950 444	(180 000)	3 770 444	3 211 940	530 207	3 742 147	28 297
TRAINING	4 307 800	(1 228 859)	3 078 941	2 199 412	333 230	2 532 641	546 300
GLOBAL OPERATIONS (1)	48 512 856	(6 034 773)	42 478 083	29 843 359	3 666 995	33 510 354	8 967 729
Global Operations Total	61 953 600	(3 901 872)	58 051 728	40 777 097	7 053 167	47 830 264	10 221 464
Headquarters							
REG. BUREAU FOR AFRICA	1 456 311	901 346	2 357 657	2 227 712	38 352	2 266 064	91 593
REG. BUREAU FOR ASIA AND OCEANIA	2 143 938	325 001	2 468 939	2 353 940	19 523	2 373 463	95 476
DIV. COMMUNICATION & INFORMATION	7 704 776	338 020	8 042 796	7 647 816	213 884	7 861 700	181 096
REG. BUREAU FOR EUROPE	2 659 312	197 000	2 856 312	2 832 931	20 814	2 853 745	2 567
DRM - JOINT UN ACTIVITIES	8 673 382	(203 685)	8 469 697	7 737 932	325 612	8 063 544	406 153
DRM - HUMAN RESOURCE MANAGEMENT	6 910 021	243 011	7 153 032	6 752 313	30 171	6 782 484	370 548
DEP. OF INTERNATIONAL PROTECTION	5 506 716	1 190 693	6 697 409	6 458 570	50 618	6 509 188	188 221
REG. BUREAU FOR THE AMERICAS	1 541 225	200 000	1 741 225	1 675 361	32 958	1 708 319	32 906
REG. BUREAU FOR CASWANAME	2 606 295	514 030	3 120 325	2 961 146	102 442	3 063 588	56 737
DRM - DIV. RESOURCE MANAGEMENT	4 975 965	346 929	5 322 894	5 221 370	28 254	5 249 624	73 270
DIVISION OF OPERATIONAL SUPPORT	6 774 098	955 629	7 729 727	7 488 464	70 742	7 559 206	170 521
EXECUTIVE DIRECTION & MANAGEMENT	2 347 663	879 298	3 226 961	3 090 003	75 157	3 165 159	61 802
HORN OF AFRICA LIAISON UNIT	674 468	193 740	868 208	852 765	6 676	859 440	8 768
DPO - EVALUATION AND POLICY SECTION	499 200	202 895	702 095	671 512	2 389	673 901	28 194
GREAT LAKES LIAISON UNIT	1 518 613	(430 731)	1 087 882	1 071 555	8 279	1 079 834	8 048
DRM - HEADQUARTERS OVERALL	6 391 621	(1 042 000)	5 349 621	4 673 236	615 826	5 289 062	60 559
INFO. TECHNOLOGY & TELECOM SERVICE	5 943 855	(644 945)	5 298 910	5 057 154	230 549	5 287 703	11 207
SOUTHERN AFRICA LIAISON UNIT	525 771	83 749	609 520	590 565	7 708	598 273	11 247
UNIT FOR SOUTH EASTERN EUROPE OPS	1 577 790		1 577 790	1 543 076	8 667	1 551 743	26 047
WEST AND CENTRAL AFRICA LIAISON UNIT	1 001 280	87 700	1 088 980	1 044 157	6 791	1 050 948	38 032
Headquarters Total (2)	71 432 300	4 337 680	75 769 980	71 951 579	1 895 410	73 846 989	1 922 991
Operational Reserve							
OPERATIONAL RESERVE	72 880 300	(38 130 259)	34 750 041			-	34 750 041
Operational Reserve Total	72 880 300	(38 130 259)	34 750 041	-	-	-	34 750 041
GRAND TOTAL ANNUAL PROGRAMME BUDGET	800 332 346	(274 250)	800 058 096	648 138 420	48 541 402	696 679 821	103 378 275

(1) The original EXCOM approved appropriation includes \$ 1,200,600 now reported under Annual Programme Budget -Trust Funds (Schedule 3 page 76 refers).

(2) This amount includes \$ 34,115,800 reported under Programme Support and \$ 37,316,500 reported under Management & Administration in the Excom document A/Ac.96/950.

Schedule of Appropriations under the
Annual Programme Budget - Trust Fund
for the year ended 31 /12/2002
(in United States Dollars)

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
LIBERIA		0	0			0	0
West and Central Africa Total	0	0	0	0	0	0	0
East and Horn of Africa							
EAST AND HORN OF AFRICA	0	104 555	104 555	104 555		104 555	0
East and Horn of Africa Total	0	104 555	104 555	104 555	0	104 555	0
The Great Lakes							
UNITED REP. OF TANZANIA	0	50 000	50 000	4 642	25 358	30 000	20 000
The Great Lakes Total	0	50 000	50 000	4 642	25 358	30 000	20 000
Southern Africa							
SOUTH AFRICA (1)	150 100	84 162	234 262	145 440	12 975	158 415	75 847
Southern Africa Total	150 100	84 162	234 262	145 440	12 975	158 415	75 847
Total AFRICA	150 100	238 717	388 817	254 637	38 333	292 970	95 847
CASWANAME							
Middle East							
YEMEN	0		0			0	0
Middle East Total	0	0	0	0	0	0	0
Total CASWANAME	0	0	0	0	0	0	0
Global Operations							
GLOBAL OPERATIONS (2)	1 200 600	(164 367)	1 036 233	761 719	163 935	925 654	110 579
Global Operations Total	1 200 600	(164 367)	1 036 233	761 719	163 935	925 654	110 579
Headquarters							
DIV. COMMUNICATION & INFORMATION	0	199 900	199 900	135 621	59 000	194 621	5 279
Headquarters Total	0	199 900	199 900	135 621	59 000	194 621	5 279
GRAND TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	1 350 700	274 250	1 624 950	1 151 977	261 268	1 413 246	211 704

(1) Footnote 1 page 69 refers.

(2) Footnote 1 page 75 refers.

**Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2002
(in United States Dollars)**

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Supplementary Programme Budget					
<u>AFRICA</u>					
<u>LIBERIAN REFUGEES</u>					
GUINEA	3 420 221	2 467 047	951 532	3 418 580	1 641
COTE D'IVOIRE	1 500 010	1 055 526	444 484	1 500 010	0
SIERRA LEONE	6 641 218	6 459 537	181 680	6 641 218	0
Total Sierra Leonean Refugees	11 561 449	9 982 111	1 577 697	11 559 808	1 641
<u>Angolan Refugees and Int. Displaced Persons</u>					
ANGOLA	2 465 870	1 502 473	916 349	2 418 822	47 048
NAMIBIA	10 875	10 875	0	10 875	0
ZAMBIA	100 000	97 579	2 421	100 000	0
Total Angolan Refugees and Int. Displaced Persons	2 576 745	1 610 927	918 770	2 529 697	47 048
<u>COTE D'IVOIRE EMERGENCY</u>					
BENIN	0	19 027	0	19 027	(19 027)
GHANA	0	25 942	0	25 942	(25 942)
COTE D'IVOIRE	0	894 314	101 792	996 106	(996 106)
LIBERIAN REFUGEES	0	24 492	18 397	42 889	(42 889)
SENEGAL	0	20 167	0	20 167	(20 167)
WEST AFRICA	0	820	1 186 450	1 187 270	(1 187 270)
Total COTE D'IVOIRE EMERGENCY	0	984 763	1 306 639	2 291 402	(2 291 402)
<u>OTHER (no situation defined)</u>					
BENIN	19 027	0	0	0	19 027
GHANA	25 942	0	0	0	25 942
COTE D'IVOIRE	996 106	0	0	0	996 106
LIBERIAN REFUGEES	48 000	0	0	0	48 000
SENEGAL	20 167	0	0	0	20 167
WEST AFRICA	1 500 000	0	0	0	1 500 000
WEST AND CENTRAL AFRICA OVERALL	124 120	0	0	0	124 120
ZAMBIA	1 000 000	3 166	1 000	4 166	995 834
Total OTHER	3 733 363	3 166	1 000	4 166	3 729 197
Total AFRICA	17 871 557	12 580 968	3 804 106	16 385 074	1 486 484

**Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2002
(in United States Dollars)**

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE					
<u>Macedonia Situation</u>					
ALBANIA	372 511	350 168	6 910	357 078	15 433
THE FORMER YUGOSLAV REP. OF MACEDONIA	8 231 570	7 446 719	250 292	7 697 011	534 559
SOUTH EASTERN EUROPE	515 975	735	0	735	515 240
YUGOSLAVIA	2 428 344	1 927 414	500 930	2 428 344	0
Total Macedonia Situation	11 548 400	9 725 036	758 132	10 483 168	1 065 232
Total EUROPE	11 548 400	9 725 036	758 132	10 483 168	1 065 232
CASWANAME					
<u>Afghan Refugees</u>					
AFGHANISTAN	134 972 874	113 091 471	21 094 375	134 185 846	787 028
IRAN (ISLAMIC REPUBLIC OF)	8 415 681	3 632 323	792 414	4 424 737	3 990 944
OTHER COUNTRIES IN CASWANAME	507 982	496 398	11 584	507 982	0
PAKISTAN	26 186 324	24 380 850	1 677 030	26 057 880	128 445
SOUTH WEST ASIA OVERALL	2 756 680	0	0	0	2 756 680
TAJIKISTAN	676 588	637 024	39 564	676 588	0
TURKMENISTAN	350 737	313 447	37 290	350 737	0
UZBEKISTAN	986 107	844 868	111 238	956 107	30 000
Total Afghan Refugees	174 852 973	143 396 381	23 763 496	167 159 877	7 693 096
Total CASWANAME	174 852 973	143 396 381	23 763 496	167 159 877	7 693 096
ASIA AND THE PACIFIC					
<u>EAST-TIMOR OPERATION</u>					
INDONESIA	4 170 251	455 490	84 510	540 000	3 630 251
EAST TIMOR	1 903 700	1 000 000	117 000	1 117 000	786 700
Total EAST TIMOR-OPERATION	6 073 951	1 455 490	201 510	1 657 000	4 416 951
<u>SRI LANKA OPERATION</u>					
SRI LANKA OPERATION	3 542 261	514 278	204 632	718 910	2 823 351
Total SRI LANKA OPERATION	3 542 261	514 278	204 632	718 910	2 823 351
Total TOTAL ASIA AND THE PACIFIC	9 616 212	1 969 768	406 142	2 375 910	7 240 302

**Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2002
(in United States Dollars)**

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
AFGHAN REFUGEES					
REGIONAL BUREAU FOR CASWANAME	1 826 923	1 779 427	47 497	1 826 923	0
GLOBAL OPERATIONS	0	42 302	22 698	65 000	(65 000)
Total AFGHAN REFUGEES	1 826 923	1 821 729	70 195	1 891 923	(65 000)
ANGOLAN REFUGEES & IDPS					
SPUTHERN AFRICA LIASON UNIT	14 787	14 787		14 787	0
Total ANGOLAN REFUGEES AND IDPS	14 787	14 787	0	14 787	0
OTHER (no situation defined)					
EDM - EMERGENCY & SECURITY SCE	500 000	500 000	0	500 000	0
UNRESTRICTED	1 173 069	0	0	0	1 173 069
GLOBAL OPERATIONS	65 000	0	0	0	65 000
EXECUTIVE DIRECTION & MANAGEMENT	0	0	0	0	0
Total Other (no situation defined)	1 738 069	500 000	0	500 000	1 238 069
Total OTHER	3 579 779	2 336 515	70 195	2 406 710	1 173 069
GRAND TOTAL Supplementary Programme Fund	217 468 922	170 008 668	28 802 070	198 810 738	18 658 184

**Schedule of Funds Available
Supplementary Programme Fund - Trust Fund
for the year ended 31/12/2002
(in United States Dollars)**

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
Global Operations					
GLOBAL OPERATIONS	1 537 709	1 192 773	0	1 192 773	344 936
Total Global Operations	1 537 709	1 192 773	0	1 192 773	344 936
Headquarters					
EXECUTIVE DIRECTION & MANAGEMENT	95 518	95 518	0	95 518	0
Total Headquarters	95 518	95 518	0	95 518	0
Total OTHER	1 633 227	1 288 291	0	1 288 291	344 936
GRAND TOTAL Supplementary Programme Fund - Trust Fund	1 633 227	1 288 291	0	1 288 291	344 936

**Schedule of Funds Available
Junior Professional Officers - Other Funds
for the year ended 31/12/2002
(in United States Dollars)**

Schedule 4

	Disbursements	Unliquidated Obligations	Total In US Dollars
Africa	2 178 509	59 638	2 238 147
Europe	1 753 119	44 053	1 797 172
Central Asia, South-West Asia, North Africa and the Middle East	697 200	39 237	736 437
The Americas	245 281	Nil	245 281
Asia and the Pacific	702 639	33 464	736 103
Headquarters	1 420 956	31 107	1 452 063
Total	6 997 704	207 499	7 205 203
Reserves and Funds Balances, 01 January 2002	5 867 250		
Funds received in 2002	8 715 389		
Total Expenditure	(7 205 203)		
Funds transferred to the Annual Programme Budget – Unearmarked	(1 000 000)		
Reserve and Fund Balances, 31 December 2002	6 377 436		

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
ANNUAL PROGRAMME BUDGET				
				Schedule 5
<u>AFRICA</u>				
<u>West and Central Africa</u>				
BENIN	79 092	70 191	8 901	0
BURKINA FASO	36 847	20 101	8 951	7 795
CENTRAL AFRICAN REPUBLIC	433 282	332 769	100 514	0
CHAD	102 790	43 444	59 345	0
CAMEROON	55 682	50 041	5 642	0
GABON	422 505	333 373	89 132	0
GAMBIA	101 809	55 282	46 526	0
GHANA	34 889	34 577	312	0
GUINEA	3 670 765	3 160 540	510 225	(0)
CÔTE D'IVOIRE	403 167	292 693	110 474	0
LIBERIA	176 913	150 048	26 865	0
MALI	6 866	1 135	5 731	1
NIGER	21 028	11 319	7 782	1 927
NIGERIA	9 167	4 557	4 610	0
SENEGAL	198 136	176 549	21 587	0
SIERRA LEONE	2 287 332	1 998 378	76 190	212 764
TOGO	56 936	28 328	28 608	0
WEST AFRICA	54 634	1 752	52 882	0
GUINEA-BISSAU				0
WEST AND CENTRAL AFRICA OVERALL				0
Total West and Central Africa	8 151 840	6 765 078	1 164 276	222 486
<u>East and Horn of Africa</u>				
DJIBOUTI	208 455	103 735	104 720	0
ERITREA	4 500 782	3 572 881	927 901	0
ETHIOPIA	1 709 141	817 410	891 731	0
KENYA	1 441 019	1 114 712	326 307	0
SOMALIA	457 624	326 396	131 228	0
SUDAN	1 326 263	1 215 117	111 146	0
UGANDA	1 013 669	828 070	185 599	0
Total East and Horn of Africa	10 656 953	7 978 321	2 678 632	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
<u>The Great Lakes</u>				
BURUNDI	729 073	720 521	8 552	0
COUNTRIES IN CENTRAL AFRICA	1 442 625	1 405 945	36 680	0
CONGO	605 529	509 775	95 755	0
DEMOCRATIC REPUBLIC OF THE CONGO	1 847 710	1 345 397	231 401	270 911
RWANDA	740 291	596 303	143 988	0
UNITED REP. OF TANZANIA	1 770 012	1 683 745	86 267	0
Total The Great Lakes	7 135 240	6 261 686	602 642	270 911
<u>Southern Africa</u>				
ANGOLA	376 155	97 527	278 628	0
BOTSWANA	66 286	65 261	1 025	0
MALAWI	3 511	20	3 491	0
MOZAMBIQUE	121 024	100 030	20 594	400
NAMIBIA	309 099	186 720	122 379	0
SOUTH AFRICA	228 087	113 978	114 109	0
SOUTHERN AFRICA	3 587	3 587		0
SWAZILAND	13 921	1 854	12 067	0
ZAMBIA	522 913	420 494	102 419	0
ZIMBABWE	111 206	109 651	1 555	0
Total Southern Africa	1 755 789	1 099 122	656 267	400
TOTAL AFRICA	27 699 822	22 104 207	5 101 817	493 798

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
EUROPE				
Eastern Europe				
ARMENIA	25 823	14 528	11 295	0
AZERBAIJAN	45 449	39 044	6 404	0
BELARUS	8 213	4 856	3 357	0
OTHER COUNTRIES IN EASTERN EUROPE	6 540	5 039	1 501	0
GEORGIA	246 349	198 947	47 401	0
REPUBLIC OF MOLDOVA	28 338	26 936	1 402	0
RUSSIAN FEDERATION	493 992	468 144	25 849	0
UKRAINE	16 438	4 289	12 149	0
Total Eastern Europe	871 141	761 784	109 357	0
Western Europe				
AUSTRIA	16 212	14 266	1 946	0
BELGIUM	30 728	5 793	24 935	0
FRANCE	28 447	18 469	9 979	0
UNITED KINGDOM	23 456	10 069	13 388	0
GREECE	1 896		1 896	0
IRELAND	1 582		1 582	0
ITALY	10 334	6 632	3 703	0
PORTUGAL	110		110	0
SPAIN	12		12	0
SWEDEN	2 573	873	1 700	0
SWITZERLAND	1 412	214	1 198	0
Total Western Europe	116 762	56 314	60 448	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
Central Europe and Baltic States				
BALTIC STATES	11 895	11 467	429	0
BULGARIA	8 914	8 914		0
CYPRUS	13 698	12 690	1 007	0
CZECH REPUBLIC	25 654	6 697	18 958	0
HUNGARY	20 096	3 408	16 687	0
LATVIA	596		596	0
OTHER COUNTRIES IN CENTRAL EUROPE	71 396	66 148	5 248	0
POLAND	23 785	1 959	21 826	0
ROMANIA	13 132	4 883	8 249	0
SLOVAKIA	6 274	4 356	1 918	0
SLOVENIA	11 573	6 317	5 256	0
TURKEY	145 983	126 083	19 900	0
Total Central Europe and Baltic States	352 997	252 922	100 074	0
South Eastern Europe				
ALBANIA	62 430	42 090	20 340	0
BOSNIA AND HERZEGOVINA	390 625	297 042	93 584	0
CROATIA	69 433	43 877	25 556	0
THE FORMER YUGOSLAV REP.MACEDONIA	187 930	173 120	14 810	0
YUGOSLAVIA	3 651 552	3 361 269	290 283	0
Total South Eastern Europe	4 361 970	3 917 398	444 573	0
Total EUROPE	5 702 871	4 988 418	714 453	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
CASWANAME				
North Africa				
ALGERIA	562 977	525 623	37 354	0
LIBYAN ARAB JAMAHIRIYA	127 790	117 306	10 484	0
MAURITANIA	16 980	12 330	4 650	0
MOROCCO	30 188	14 606	15 582	0
TUNISIA	11 571	7 997	3 574	0
WESTERN SAHARA TERRITORY	16 930	3 992	12 938	0
Total North Africa	766 437	681 854	84 583	0
Middle East				
EGYPT	31 016	21 293	9 722	0
IRAQ	231 233	130 572	100 661	0
ISRAEL	848	758	91	0
JORDAN	30 843	22 936	7 907	0
KUWAIT	18 950	60	18 890	0
LEBANON	28 022	18 160	9 861	0
SAUDI ARABIA	33 951	11 722	22 228	0
SYRIAN ARAB REPUBLIC	35 996	29 080	6 916	0
YEMEN	181 714	132 241	49 473	0
Total Middle East	592 572	366 822	225 750	0
South West Asia				
AFGHANISTAN	1 362 384	1 092 005	270 379	0
IRAN (ISLAMIC REPUBLIC OF)	2 378 086	2 347 270	30 817	0
OTHER COUNTRIES IN CASWANAME	18 228	14 713	3 515	0
PAKISTAN	1 380 100	1 166 208	213 892	0
Total South West Asia	5 138 797	4 620 195	518 602	0
Central Asia				
KAZAKHSTAN	35 249	33 119	2 130	0
KYRGYZSTAN	17 343	6 447	10 896	0
TAJIKISTAN	41 848	9 099	32 749	0
TURKMENISTAN	28 284	20 788	7 496	0
UZBEKISTAN	6 217	6 206	11	0
Total Central Asia	128 941	75 659	53 282	0
TOTAL CASWANAME	6 626 748	5 744 531	882 217	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
THE AMERICAS				
<u>North America and the Caribbean</u>				
THE CARIBBEAN	26 980	8 379	18 601	0
CANADA	6 753	6 753		0
CUBA	46 489	44 996	1 493	0
UNITED STATES OF AMERICA	78 494	37 986	40 508	0
Total North America and the Caribbean	158 716	98 114	60 602	0
<u>Central America</u>				
MEXICO	11 716	7 746	3 970	0
LATIN AMERICA, NORTHERN	57 934	56 392	1 542	0
Total Central America	69 650	64 138	5 512	(0)
<u>Northern South America</u>				
COLOMBIA	62 424	51 485	10 939	0
ECUADOR	223 107	208 601	14 506	0
VENEZUELA	2 265	1 362	903	0
LATIN AMERICA, N. WESTERN	4 278	2 611	1 667	0
Total Northern South America	292 074	264 059	28 015	0
<u>Southern South America</u>				
ARGENTINA	1 965	1 958	7	0
LATIN AMERICA, SOUTHERN	12 814	7 201	5 613	0
Total Southern South America	14 779	9 159	5 620	0
TOTAL THE AMERICAS	535 219	435 470	99 749	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	243 204	228 156	15 048	0
INDIA	41 208	15 824	25 384	0
SRI LANKA	1 324 514	766 138	558 376	0
MYANMAR	178 041	122 015	56 026	0
NEPAL	150 320	110 550	39 770	0
OTHER COUNTRIES IN SOUTH ASIA	4 440	732	3 709	0
Total South Asia	1 941 727	1 243 415	698 313	0
East Asia and the Pacific				
AUSTRALIA	38 082	14 469	23 612	0
CHINA	32 856	14 184	18 672	0
INDONESIA	260 404	94 031	166 373	0
JAPAN	58 308	42 123	16 185	0
CAMBODIA	98 505	71 557	26 947	0
REPUBLIC OF KOREA	1 160		1 160	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	17 679	8 000	9 679	0
MALAYSIA	24 166	5 412	18 754	0
OTHER COUNTRIES IN EAST ASIA	5 697	2 363	3 333	0
PHILIPPINES	59 887	7 189	52 698	0
PAPUA NEW GUINEA	64 363	46 693	17 669	0
SINGAPORE	5 848		5 848	0
VIET NAM	1 283		1 283	0
THAILAND	153 838	129 423	24 415	0
EAST TIMOR	1 182 498	903 344	279 154	0
Total East Asia and the Pacific	2 004 574	1 338 790	665 783	0
TOTAL ASIA AND THE PACIFIC	3 946 301	2 582 205	1 364 096	0

**Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)**

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE	138 020	137 829	191	0
FIELD SUPPORT	369 255	271 718	97 536	0
TRAINING	551 999	126 503	425 496	0
GLOBAL OPERATIONS	9 415 934	8 087 546	1 300 264	28 124
Total Global Operations	10 475 208	8 623 596	1 823 488	28 124
Headquarters				
REG. BUREAU FOR AFRICA	35 485	16 070	19 415	0
REG. BUREAU FOR ASIA AND OCEANIA	57 638	12 229	45 409	0
DIV. COMMUNICATION & INFORMATION	342 092	159 315	182 777	0
REG. BUREAU FOR EUROPE	47 415	33 585	13 830	0
DRM - JOINT UN ACTIVITIES	345 817	245 327	100 490	0
DRM - HUMAN RES. MANAGEMENT	126 275	73 219	53 056	0
DEP. OF INTERNATIONAL PROTECTION	142 564	45 365	97 199	0
REG. BUREAU FOR THE AMERICAS	70 788	17 047	53 741	0
REGIONAL BUREAU FOR CASWANAME	92 045	23 842	68 203	0
DRM - DIV RESOURCE MANAGEMENT	69 113	39 313	29 800	0
DIVISION OF OPERATIONAL SUPPORT	169 815	48 717	121 098	0
EXECUTIVE DIRECTION & MANAGEMENT	179 677	120 854	58 823	0
HORN AFR. LIAISON UNIT	12 584	4 103	8 481	0
DPO - EVALUATION & POLICY SECTION	17 305	4 914	12 391	0
GREAT LAKESLIAISON UNIT	40 302	19 216	21 086	0
DRM - HEADQUARTERS OVERALL	865 887	758 275	107 612	0
INFORMATION TECHNOLOGY TELECOM SCE	290 614	24 634	265 980	0
SOUTHERN AFRICALIAISON UNIT	6 512		6 512	0
UNIT FOR SOUTH EASTERN EUROPE OPS	24 817	14 615	10 202	0
WEST AND CENTRAL AFRICA LIAISON UNI	6 874	576	6 298	0
Total Headquarters	2 943 619	1 661 216	1 282 403	0
Unearmarked				
UNEARMARKED (1)				0
Total Global Operations	0	0	0	0
TOTAL OTHER	13 418 827	10 284 812	3 105 891	28 124
TOTAL ANNUAL PROGRAMME BUDGET	57 929 788	46 139 643	11 268 223	521 922

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET-TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
AFRICA				
West and Central Africa				
LIBERIA	44 143	34 218	9 925	0
Total West and Central Africa	44 143	34 218	9 925	0
East and Horn of Africa				
EAST & HORN OF AFRICA	52 978	52 978		
ERITREA	21 336	18 402	2 934	
ETHIOPIA	24 061	12 840	11 221	0
KENYA	27 428	152	27 276	0
UGANDA	26 620	26 620		0
Total East and Horn of Africa	152 423	110 992	41 431	0
The Great Lakes				
RWANDA	14 706	14 650	56	0
UNITED REP. OF TANZANIA	74 358	55 785	18 574	
Total The Great Lakes	89 064	70 435	18 629	0
Southern Africa				
SOUTH AFRICA	48 280	31 116	17 164	0
ZAMBIA	11 267		11 267	
Total Southern Africa	59 547	31 116	28 432	0
TOTAL AFRICA	345 177	246 760	98 417	0
CASWANAME				
Middle East				0
YEMEN	3 290	3 290		
Total Middle East	3 290	3 290	0	0
TOTAL CASWANAME	3 290	3 290	0	1
OTHER				
Global Operations				
GLOBAL OPERATIONS	235 455	169 063	66 391	0
Total Global Operations	235 455	169 063	66 391	0
Headquarters				
HEADQUARTERS				0
Total Headquarters	0	0	0	0
TOTAL OTHER	235 455	169 063	66 391	0
TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	583 922	419 113	164 808	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
Europe				
<u>South Eastern Europe</u>				
ALBANIA	6 314	3 464	2 850	0
THE FORMER YUGOSLAV REP.MACEDONIA	635 147	531 184	103 963	0
YUGOSLAVIA	587 240	482 703	104 537	0
Total South Eastern Europe	1 228 701	1 017 351	211 350	0
Total Europe	1 228 701	1 017 351	211 350	0
CASWANAME				
<u>South West Asia</u>				
AFGHANISTAN	3 159 705	2 570 678	589 027	0
IRAN (ISLAMIC REPUBLIC OF)	179 455	121 041	58 414	0
OTHER COUNTRIES IN CASWANAME	6 362 890	5 985 364	376 484	1 042
PAKISTAN	4 320 974	3 947 281	177 701	195 991
Total South West Asia	14 023 025	12 624 364	1 201 627	197 033

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
SUPPLEMENTARY PROGRAMME BUDGET				
Schedule 5				
Central Asia				
TAJIKISTAN	143 325	98 620	44 704	
TURKMENISTAN	3 280	3 273	7	
UZBEKISTAN	57 345	23 321	34 025	0
Total Central Asia	203 950	125 214	78 736	0
Total CASWANAME	14 226 975	12 749 578	1 280 363	197 033
OTHER				
Headquarters				
REGIONAL BUREAU FOR CASWANAME	116 988	49 376	67 613	0
Total Headquarters	116 988	49 376	67 613	0
Total Other	116 988	49 376	67 613	0
TOTAL SUPPLEMENTARY PROGRAMME BUDGET	15 572 664	13 816 305	1 559 326	197 033

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
OTHER				
Headquarters				
EXECUTIVE DIRECTION & MANAGEMENT	6 440	0	6 440	0
Total Headquarters	6 440	0	6 440	0
TOTAL SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUND	6 440	0	6 440	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
JUNIOR PROFESSIONAL OFFICERS				
Schedule 5				
AFRICA				
West and Central Africa				
GUINEA	9 345	492	8 853	0
NIGERIA	1 238		1 238	0
SIERRA LEONE	380		380	
West and Central Africa	10 963	492	10 471	0
East and Horn of Africa				
ETHIOPIA	22 703	2 503	20 200	0
KENYA	5 601		5 601	0
UGANDA	18 672	2 344	16 328	0
East and Horn of Africa	46 976	4 847	42 129	0
The Great Lakes				
RWANDA	11 030		11 030	0
UNITED REP. OF TANZANIA	2 742	1 393	1 349	0
Total The Great Lakes	13 772	1 393	12 379	0
Southern Africa				
SOUTH AFRICA	809		809	0
ZAMBIA	10 724	10 724		0
Total Southern Africa	11 533	10 724	809	0
TOTAL AFRICA	83 244	17 455	65 789	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
EUROPE				
<u>Eastern Europe</u>				
AZERBAIJAN	1 368		1 368	0
RUSSIAN FEDERATION	8 040	5 335	2 705	0
Total Eastern Europe	9 408	5 335	4 073	0
<u>Western Europe</u>				
SWEDEN				0
Total Western Europe	0	0	0	0
<u>Central Europe and the Baltic States</u>				
CYPRUS	9 831	617	9 214	0
CZECH REPUBLIC	4 358	3 413	945	0
TURKEY	6 294	132	6 162	0
Total Central Europe and the Baltic States	20 483	4 162	16 321	0
<u>South Eastern Europe</u>				
BOSNIA AND HERZEGOVINA	5 148	646	4 502	0
CROATIA	17 661	2 576	15 085	0
YUGOSLAVIA	6 828	3 291	3 537	0
Total South Eastern Europe	29 637	6 514	23 124	0
TOTAL EUROPE	59 528	16 010	43 519	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
JUNIOR PROFESSIONAL OFFICERS Schedule 5				
<u>CASWANAME</u>				
North Africa				
TUNISIA				0
Total North Africa	0	0	0	0
Middle East				
JORDAN	1 229	60	1 169	0
IRAQ				0
YEMEN				0
Total Middle East	1 229	60	1 169	0
South West Asia				
IRAN (ISLAMIC REP. OF)				0
PAKISTAN	8 911	1 203	7 708	0
Total South West Asia	8 911	1 203	7 708	0
TOTAL CASWANAME	10 140	1 263	8 877	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
THE AMERICAS				
North America and the Caribbean				
UNITED STATES OF AMERICA				0
Total North America and the Caribbean	0	0	0	0
Central America				
COSTA RICA				0
MEXICO	248		248	0
Total Central America	248	0	248	0
Northern South America				
COLOMBIA	2 487		2 487	0
Total Northern South America	2 487	0	2 487	0
TOTAL THE AMERICAS	2 735	0	2 735	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
JUNIOR PROFESSIONAL OFFICERS				
Schedule 5				
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH				0
MYANMAR				0
SRI LANKA	122		122	0
NEPAL	2 358	406	1 952	0
Total South Asia	2 480	406	2 074	0
East Asia and the Pacific				
INDONESIA	525		525	0
CAMBODIA	2 727		2 727	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	6 045		6 045	
MALAYSIA	2 343	141	2 202	
THAILAND	1 975		1 975	0
Total East Asia and the Pacific	13 615	141	13 474	0
TOTAL ASIA AND THE PACIFIC	16 095	548	15 547	0
OTHER				
Headquarters				
DIV. COMMUNICATION & INFORMATION	7 775	1 526	6 249	0
DRM - HUMAN RES. MANAGEMENT	840	840		0
DEP. OF INTERNATIONAL PROTECTION	3 462	3 288	174	0
REGIONAL BUREAU FOR CASWANAME	2 582	1 354	1 228	0
DIVISION OF OPERATIONAL SUPPORT	9 159	96	9 063	0
EXECUTIVE DIRECTION & MANAGEMENT	3 812	992	2 820	
Total Headquarters	27 630	8 095	19 535	0
TOTAL OTHER	27 630	8 095	19 535	0
TOTAL JUNIOR PROFESSIONAL OFFICERS	199 372	43 371	156 001	0
GRAND TOTAL PRIOR YEARS	74 292 187	60 418 432	13 154 799	718 955

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
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Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	100	-	1 172	11	9	1 052	-	-
BURKINA FASO	-	-	-	3	9	(12)	-	-
CENTRAL AFRICAN REPUBLIC	529	-	2 576	73	101	1 711	185	23
CHAD	20	-	-	(7)	59	(72)	-	-
CAMEROON	30	-	590	(8)	6	562	-	-
GABON	870	-	1 875	1	89	915	-	-
GAMBIA	60	-	304	-	47	197	-	-
GHANA	560	-	1 505	9	-	1 086	-	150
GUINEA BISSAU	-	-	-	(9)	-	9	-	-
GUINEA	9 776	-	23 568	493	510	12 822	8	41
COTE D IVOIRE	400	-	6 317	(1)	110	5 808	-	-
LIBERIA	2 807	-	8 545	58	27	5 714	8	69
MALI	72	-	-	-	6	(373)	295	-
NIGER	106	-	101	2	7	(9)	-	5
NIGERIA	190	-	975	(1)	4	782	-	-
SENEGAL	210	-	1 114	-	22	882	-	-
SIERRA LEONE	13 932	-	22 315	140	76	8 183	-	16
TOGO	-	-	-	3	29	(32)	-	-
WEST AFRICA	280	-	3 399	6	53	3 060	-	-
WEST AND CENTRAL AFRICA OVERALL	16 073	-	-	-	-	(16 073)	-	-
Total West and Central Africa	46 015	0	74 356	773	1 164	26 212	496	304
East and Horn of Africa								
DJIBOUTI	722	-	3 064	1	105	2 378	-	142
EAST AND HORN OF AFRICA	18 478	-	-	-	-	(18 478)	-	-
ERITREA	13 784	-	16 356	792	928	1 248	-	396
ETHIOPIA	9 851	-	19 633	533	892	8 717	20	380
KENYA	10 864	-	25 720	372	326	14 227	-	69
SOMALIA	3 221	-	7 254	13	131	3 889	-	-
SUDAN	3 071	-	14 798	(3)	111	11 767	-	148
UGANDA	6 996	-	15 088	147	186	8 091	2	334
Total East and Horn of Africa	66 987	0	101 913	1 855	2 679	31 839	22	1 469

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
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Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<u>The Great Lakes</u>								
BURUNDI	7 951	-	9 130	3	9	1 211	-	44
COUNTRIES IN CENTRAL AFRICA	1 670	-	6 020	14	37	4 316	-	17
CONGO	2 306	-	6 898	(174)	96	4 670	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	12 673	-	27 048	222	231	14 068	57	203
GREAT LAKES	19 790	-	-	-	-	(19 790)	-	-
RWANDA	2 305	33	7 074	196	144	4 415	-	19
UNITED REP. OF TANZANIA	22 979	-	27 686	364	86	4 274	92	109
Total The Great Lakes	69 674	33	83 856	625	603	13 164	149	392
<u>Southern Africa</u>								
ANGOLA	1 810	-	5 873	318	278	3 467	-	-
BOTSWANA	330	-	1 592	33	1	1 228	-	-
MALAWI	200	-	1 498	-	3	1 295	-	-
MOZAMBIQUE	281	-	1 924	51	21	1 582	-	11
NAMIBIA	2 286	-	4 528	20	122	2 250	-	150
SOUTH AFRICA	920	-	2 693	32	115	1 626	-	-
SOUTHERN AFRICA	3 725	-	210	-	-	(3 515)	-	-
DIR OFFICE FOR SAF (PRETORIA)	-	-	1 447	-	-	1 447	-	-
SWAZILAND	30	-	121	-	12	79	-	-
ZAMBIA	11 105	-	16 471	86	102	5 456	-	278
ZIMBABWE	390	-	1 946	-	2	1 554	-	-
Total Southern Africa	21 077	0	38 303	540	656	16 469	0	439
<u>Other Africa</u>								
AFRICA OVERALL	41 615	-	-	-	-	(41 615)	-	-
Total Other Africa	41 615	0	0	0	0	(41 615)	0	0
TOTAL AFRICA	245 368	33	298 428	3 793	5 102	46 069	667	2 604

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE								
<u>Eastern Europe</u>								
ARMENIA	801	-	2 353	8	11	1 539	5	11
AZERBAIJAN	480	-	3 263	39	6	2 738	-	-
BELARUS	-	-	749	9	4	736	-	-
OTHER COUNTRIES IN EASTERN EUROPE	-	-	392	3	2	387	-	-
EASTERN EUROPE	5 284	-	-	-	-	(5 284)	-	-
GEORGIA	1 462	-	4 454	(11)	48	2 804	160	9
REPUBLIC OF MOLDOVA	-	-	911	37	1	873	-	-
RUSSIAN FEDERATION	5 899	-	11 499	(121)	26	5 476	573	354
UKRAINE	91	-	2 100	23	12	2 018	-	44
Total Eastern Europe	14 017	0	25 721	(13)	110	11 287	738	418
<u>Western Europe</u>								
AUSTRIA	-	-	1 355	-	2	1 353	-	-
BELGIUM	131	-	2 278	6	25	2 116	-	-
FRANCE	1 034	-	1 819	-	10	1 109	56	390
UNITED KINGDOM	-	-	1 139	-	13	1 126	-	-
GERMANY	-	-	1 608	-	-	1 608	-	-
GREECE	-	-	1 152	-	2	1 150	-	-
IRELAND	16	-	275	-	2	257	-	-
ITALY	-	-	1 466	-	4	1 462	-	-
MALTA	-	-	125	-	-	125	-	-
NETHERLANDS	-	-	232	-	-	232	-	-
PORTUGAL	-	-	104	-	-	104	-	-
SPAIN	128	-	959	2	-	829	-	-
SWEDEN	-	-	1 154	-	1	1 153	-	-
SWITZERLAND	100	-	710	-	1	576	113	80
WESTERN EUROPE OVERALL	2 100	-	-	-	-	(2 100)	-	-
Total Western Europe	3 509	0	14 376	8	60	11 100	169	470

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annex to Statement I								
Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Central Europe and Baltic States								
BALTIC STATES	-	-	261	-	-	261	-	-
BULGARIA	-	-	906	-	-	906	-	-
CENTRAL EUROPE AND BALTIC STATES	2 258	-	-	-	-	(2 258)	-	-
CYPRUS	-	-	531	-	1	530	-	-
CZECH REPUBLIC	195	-	1 032	-	19	818	-	-
HUNGARY	-	-	1 617	5	17	1 595	-	-
LATVIA	-	-	67	-	1	66	-	-
OTHER COUNTRIES IN CENTRAL EUROPE	-	-	285	2	5	278	-	-
POLAND	-	-	674	1	22	651	-	-
ROMANIA	-	-	994	-	8	986	-	-
SLOVAKIA	-	-	538	8	2	528	-	-
SLOVENIA	-	-	639	-	5	634	-	-
TURKEY	1 575	-	5 245	4	20	4 131	50	535
Total Central Europe and Baltic States	4 028	0	12 789	20	100	9 126	50	535
South Eastern Europe								
ALBANIA	961	-	1 580	64	20	536	-	1
BOSNIA AND HERZEGOVINA	7 307	-	20 198	279	94	12 518	7	7
CROATIA	2 874	-	9 698	35	25	6 763	6	5
THE FORMER YUGOSLAV REP. MACEDONIA	1 851	-	4 243	109	15	2 253	15	-
SOUTH EASTERN EUROPE	16 384	-	20	-	-	(16 364)	-	-
YUGOSLAVIA	18 385	-	38 730	637	290	19 642	41	265
Total South Eastern Europe	47 762	0	74 469	1 124	444	25 348	69	278
Other Europe								
EUROPE OVERALL	-	-	-	-	-	-	-	-
Total Other Europe	0	0	0	0	0	0	0	0
TOTAL EUROPE	69 316	0	127 355	1 139	714	56 861	1 026	1 701

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
North Africa								
ALGERIA	2 186	-	4 193	(33)	37	2 202	-	199
LIBYAN ARAB JAMAHIRIYA	-	-	766	1	10	755	-	-
MAURITANIA	-	-	301	-	5	206	90	-
MOROCCO	-	-	404	-	16	388	-	-
NORTH AFRICA OVERALL	3 037	-	-	-	-	(3 037)	-	-
TUNISIA	-	-	250	9	4	237	-	-
WESTERN SAHARA TERRITORY	-	-	110	-	13	97	-	-
Total North Africa	5 223	0	6 024	(23)	85	848	90	199
Middle East								
EGYPT	-	-	2 872	2	10	2 860	-	-
IRAQ	600	-	3 255	-	101	2 554	-	-
ISRAEL	-	-	66	-	-	66	-	-
JORDAN	-	-	1 405	2	8	1 322	73	-
KUWAIT	-	-	-	-	19	(19)	-	-
LEBANON	-	-	2 193	4	10	2 179	-	-
MIDDLE EAST OVERALL	7 521	-	-	-	-	(7 521)	-	-
SAUDI ARABIA	151	-	1 938	-	22	1 765	-	-
SYRIAN ARAB REPUBLIC	-	-	1 887	1	7	1 879	-	-
YEMEN	140	-	3 315	10	49	3 135	-	19
Total Middle East	8 412	0	16 931	19	226	8 220	73	19

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annex to Statement I								
Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
South West Asia								
AFGHANISTAN	4 405	-	6 635	54	270	2 348	90	532
IRAN (ISLAMIC REPUBLIC OF)	7 989	-	20 786	124	31	10 774	2 139	271
OTHER COUNTRIES IN CASWANAME	138	-	4 364	2	4	4 220	-	-
PAKISTAN	11 377	-	21 188	343	214	9 353	722	821
SOUTH WEST ASIA OVERALL	10 428	-	-	-	-	(8 847)	5 335	6 916
Total South West Asia	34 337	0	52 973	523	519	17 848	8 286	8 540
Central Asia								
CENTRAL ASIA	2 059	-	-	-	-	(2 059)	-	-
KAZAKHSTAN	46	-	1 338	-	2	1 267	23	-
KYRGYZSTAN	307	-	953	10	11	627	15	17
TAJIKISTAN	118	-	1 554	(4)	33	1 294	127	14
TURKMENISTAN	58	-	767	4	7	672	26	-
UZBEKISTAN	108	-	891	2	-	767	17	3
Total Central Asia	2 696	0	5 503	12	53	2 568	208	34
TOTAL CASWANAME	50 668	0	81 431	531	883	29 484	8 657	8 792

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
THE AMERICAS								
North America and the Caribbean								
NORTH AMERICA AND CARIBBEAN OVERALL	1 793	-	-	-	-	(1 793)	-	-
THE CARIBBEAN	-	-	162	-	18	-	180	36
CANADA	-	-	984	-	-	984	-	-
CUBA	-	-	482	1	2	479	-	-
UNITED STATES OF AMERICA	-	-	4 970	-	40	4 930	-	-
Total North America and the Caribbean	1 793	0	6 598	1	60	4 600	180	36
Central America								
CENTRAL AMERICA OVERALL	1 423	-	-	-	-	(1 423)	-	-
COSTA RICA	-	-	1 213	7	-	1 206	-	-
GUATEMALA	-	-	-	-	-	-	-	-
MEXICO	91	-	1 793	2	4	1 696	-	-
LATIN AMERICA, NORTHERN	-	-	1 452	15	2	1 435	-	-
Total Central America	1 514	0	4 458	24	6	2 914	0	0
Northern South America								
COLOMBIA	5 100	-	4 418	42	11	20	-	755
ECUADOR	1 084	-	1 372	47	15	226	-	-
PANAMA	357	-	393	38	-	-	-	2
VENEZUELA	316	-	1 639	-	1	1 322	-	-
LATIN AMERICA, N. WESTERN	62	-	541	8	2	469	-	-
Total Northern South America	6 919	0	8 363	135	29	2 037	0	757
Southern South America								
SOUTH AMERICA	2 801	-	-	-	-	(3 051)	250	-
ARGENTINA	-	-	842	-	-	842	-	-
LATIN AMERICA, SOUTHERN	-	-	1 754	64	5	1 685	-	-
Total Southern South America	2 801	0	2 596	64	5	(524)	250	0
Other Americas								
AMERICA OVERALL	-	-	-	-	-	-	-	-
Total Other Americas	0	0	0	0	0	0	0	0
TOTAL THE AMERICAS	13 027	0	22 015	224	100	9 027	430	793

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Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
<u>South Asia</u>								
BANGLADESH	1 467	-	2 422	(286)	15	370	878	22
INDIA	211	-	2 529	42	25	2 251	-	-
SRI LANKA	5 545	-	5 498	72	558	-	1 226	1 903
MYANMAR	2 903	-	5 451	(342)	56	392	2 465	23
NEPAL	1 332	-	5 290	55	40	3 933	-	70
OTHER COUNTRIES IN SOUTH ASIA	-	-	7	1	4	2	-	-
SOUTH ASIA OVERALL	4 899	-	-	-	-	(5 677)	907	129
Total South Asia	16 357	0	21 197	(458)	698	1 271	5 476	2 147
<u>East Asia and the Pacific</u>								
AUSTRALIA	637	-	1 316	-	24	661	-	6
CHINA	43	-	2 790	24	19	2 709	-	5
EAST ASIA & PACIFIC	9 515	-	-	-	-	(14 057)	4 542	-
INDONESIA	2 873	-	5 909	171	166	2 712	-	13
JAPAN	-	-	2 788	-	16	1 959	1 611	798
CAMBODIA	7	-	1 159	-	27	1 143	-	18
REPUBLIC OF KOREA	-	-	198	-	1	197	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	-	-	6	10	(16)	-	-
MALAYSIA	-	-	737	-	19	721	-	3
MONGOLIA - ULAN BATOR	-	-	106	-	-	108	-	2
OTHER COUNTRIES IN EAST ASIA	-	-	151	4	3	138	12	6
PHILIPPINES	-	-	360	50	53	257	-	-
PAPUA NEW GUINEA	85	-	156	-	18	54	-	1
SINGAPORE	-	-	38	2	6	31	-	1
VIET NAM	43	-	191	-	1	147	-	-
THAILAND	1 179	-	4 411	22	24	2 872	338	24
EAST TIMOR	746	-	4 267	8	279	3 240	-	6
Total East Asia and the Pacific	15 128	0	24 577	287	666	2 876	6 503	883
<u>Other Asia</u>								
ASIA OVERALL	320	-	-	-	-	(320)	-	-
Total Other Asia	320	0	0	0	0	(320)	0	0
TOTAL ASIA AND THE PACIFIC	31 805	0	45 774	(171)	1 364	3 827	11 979	3 030

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by Fund/EXCOM Region/Global Appeal Region/Country
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OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SERVICES	2 000	-	8 045	-	0	6 045	-	0
FIELD SUPPORT	-	-	3 742	-	97	3 645	-	-
TRAINING	165	-	2 533	(15)	426	1 957	-	-
GLOBAL OPERATIONS	20 610	-	33 223	98	1 259	5 918	8 179	2 841
STAFF HOUSING	-	968	165	-	39	(1 904)	1 510	448
PI - INCOME GEN. ACTIVITIES	-	18	122	-	11	-	451	358
Total Global Operations	22 775	986	47 830	83	1 832	15 661	10 140	3 647
Headquarters								
REG. BUREAU FOR AFRICA	-	-	2 266	-	19	2 247	-	-
REG. BUREAU FOR ASIA AND OCEANIA	-	-	2 373	-	45	2 328	-	-
DIV. COMMUNICATION & INFORMATION	-	-	7 862	-	183	7 679	-	-
REG. BUREAU FOR EUROPE	-	-	2 854	-	14	2 840	-	-
DRM - JOINT UN ACTIVITIES	-	-	8 064	-	101	7 963	-	-
DRM - HUMAN RESOURCE MANAGEMENT	-	-	6 782	(59)	54	6 787	-	-
DEP. OF INTERNATIONAL PROTECTION	717	-	6 509	-	87	5 809	-	104
REG. BUREAU FOR THE AMERICAS	-	-	1 708	-	53	1 655	-	-
REG. BUREAU FOR CASWANAME	-	-	3 064	-	69	2 995	-	-
DRM - DIV. RESOURCE MANAGEMENT	-	-	5 250	-	30	5 220	-	-
DIVISION OF OPERATIONAL SUPPORT	-	-	7 559	-	121	7 438	-	-
EXECUTIVE DIRECTION & MANAGEMENT	207	-	3 165	-	59	2 994	-	95
HORN OF AFRICA LIAISON UNIT	-	-	859	-	8	851	-	-
DPO - EVALUATION AND POLICY SECTION	-	-	674	-	12	662	-	-
GREAT LAKES LIAISON UNIT	-	-	1 080	-	21	1 059	-	-
DRM - HEADQUARTERS OVERALL	-	-	5 289	-	108	5 181	-	-
HEADQUARTERS	20 889	-	-	(10)	-	(20 943)	106	42
INFORMATION TECH. & TELECOM SERVICES	-	-	5 288	-	266	5 022	-	-
SOUTHERN AFRICA LIAISON UNIT	-	-	598	-	7	591	-	-
UNIT FOR SOUTH EASTERN EUROPE OPS	-	-	1 552	-	10	1 542	-	-
SPECIAL UNIT FOR RWANDA/BURUNDI	-	-	-	-	-	-	-	-
WEST AND CENTRAL AFRICA LIAISON UNIT	-	-	1 051	-	6	1 045	-	-
Total Headquarters	21 813	0	73 847	(69)	1 273	50 965	106	241

Statement of Income and Expenditure
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Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Unearmarked								
UNEARMARKED	-	28 584	-	699	-	-	-	29 283
UNRESTRICTED	162 526	6 039	-	165	-	(197 981)	4	(29 247)
Total Unearmarked	162 526	34 623	0	864	0	(197 981)	4	36
Operational Reserve								
OPERATIONAL RESERVE	3 842	-	-	-	-	(3 842)	10 000	10 000
Total Operational Reserve	3 842	0	0	0	0	(3 842)	10 000	10 000
TOTAL OTHER	210 956	35 609	121 677	878	3 105	(135 197)	20 250	13 924
Total Annual Programme Budget	621 140	35 642	696 680	6 395	11 268	10 071	43 009	30 845

Annex to Statement I

Statement of Income and Expenditure
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Annual Programme Budget-Trust Funds	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
<u>AFRICA</u>								
<u>West and Central Africa</u>								
LIBERIA	-	-	-	-	10	(10)	-	-
SIERRA LEONE	-	-	-	(2)	-	2	-	-
Total West and Central Africa	0	0	0	(2)	10	(8)	0	0
<u>East and Horn of Africa</u>								
EAST & HORN OF AFRICA	-	-	105	-	-	105	-	-
ERITREA	-	-	-	-	4	(4)	-	-
ETHIOPIA	-	-	-	1	11	(12)	-	-
KENYA	-	-	-	-	27	(27)	-	-
UGANDA	-	-	-	7	-	(7)	-	-
Total East and Horn of Africa	0	0	105	8	42	55	0	0
<u>The Great Lakes</u>								
GREAT LAKES	-	-	-	-	-	-	-	-
RWANDA	-	-	-	-	-	-	-	-
UNITED REP. OF TANZANIA	-	-	30	3	18	9	-	-
Total The Great Lakes	0	0	30	3	18	9	0	0
<u>Southern Africa</u>								
SOUTH AFRICA	-	-	158	1	17	140	-	-
ZAMBIA	-	-	-	-	11	(11)	-	-
Total Southern Africa	0	0	158	1	28	129	0	0
Total AFRICA	0	0	293	10	98	185	0	0

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annual Programme Budget-Trust Funds	Annex to Statement I							
	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
<u>Middle East</u>								
YEMEN	-	-	-	-	-	-	0	-
Total Middle East	0	0	0	0	0	0	0	0
Total CASWANAME	0	0	0	0	0	0	0	0
OTHER								
<u>Global Operations</u>								
GLOBAL OPERATIONS	672	-	926	69	67	(214)	625	293
Total Global Operations	672	0	926	69	67	(214)	625	293
<u>Headquarters</u>								
DIV. COMMUNICATION & INFORMATION	59	-	94	-	-	35	-	-
DIVISION OF OPERATIONAL SUPPORT	-	-	100	-	-	100	-	-
HEADQUARTERS	-	-	-	-	-	(106)	106	-
Total Headquarters	59	0	194	0	0	29	106	0
Total OTHER	731	0	1 120	69	67	(185)	731	293
Total Annual Programme Budget-Trust Funds	731	0	1 413	79	165	0	731	293

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	-	-	19	-	-	19	-	-
GHANA	-	-	26	-	-	26	-	-
GUINEA	571	-	3 419	-	-	2 849	-	2
COTE D'IVOIRE	1 055	-	2 496	(0)	-	1 441	-	-
LIBERIA	-	-	43	-	-	48	-	5
SENEGAL	-	-	20	-	-	20	-	-
SIERRA LEONE	2 946	-	6 641	73	-	3 622	-	-
WEST AFRICA	527	-	1 187	-	-	973	-	313
WEST AND CENTRAL AFRICA OVERALL	9 195	-	-	-	-	(10 852)	1 781	124
Total West and Central Africa	14 295	0	13 851	73	0	(1 854)	1 781	444
East and Horn of Africa								
EAST AND HORN OF AFRICA	-	-	-	-	-	(1 088)	1 088	-
ERITREA	-	-	-	(14)	-	14	-	-
Total East and Horn of Africa	0	0	0	(14)	0	(1 074)	1 088	0
The Great Lakes								
UNITED REP. OF TANZANIA	-	-	-	-	-	-	-	-
Total The Great Lakes	0	0	0	0	0	0	0	0
Southern Africa								
ANGOLA	2 333	-	2 419	-	-	(515)	648	47
NAMIBIA	-	-	11	-	-	11	-	-
SOUTHERN AFRICA	10	-	-	-	-	(482)	473	-
ZAMBIA	1 000	-	104	-	-	100	-	996
Total Southern Africa	3 343	0	2 534	0	0	(887)	1 121	1 043
Total AFRICA	17 638	0	16 385	58	0	(3 814)	3 990	1 486
EUROPE								
Eastern Europe								
RUSSIAN FEDERATION	-	-	-	-	-	-	0	-
Total Eastern Europe	0	0	0	0	0	0	0	0
South Eastern Europe								
ALBANIA	-	-	357	19	3	350	-	15
THE FORMER YUGOSLAV REP. MACEDONIA	5 220	-	7 697	67	104	2 836	5	535
SOUTH EASTERN EUROPE	358	-	1	-	-	(3 887)	4 045	515
YUGOSLAVIA	300	-	2 428	249	105	701	1 074	-
Total South Eastern Europe	5 878	0	10 483	335	211	0	5 124	1 065
Total EUROPE	5 878	0	10 483	335	211	0	5 124	1 065

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Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
Middle East								
YEMEN	-	-	-	-	-	-	0	-
Total Middle East	0	0	0	0	0	0	0	0
South West Asia								
AFGHANISTAN	59 774	-	134 186	125	589	69 865	4 619	787
IRAN (ISLAMIC REPUBLIC OF)	7 575	-	4 425	-	58	(399)	1 181	3 991
OTHER COUNTRIES IN CASWANAME	374	-	508	-	376	(10 385)	10 142	-
PAKISTAN	8 581	-	26 058	808	178	8 624	7 995	128
SOUTH WEST ASIA OVERALL	77 178	-	-	(7)	-	(89 068)	14 654	2 757
Total South West Asia	153 483	0	165 176	926	1 202	(21 363)	38 591	7 663
Central Asia								
TAJKISTAN	150	-	677	7	45	424	51	-
TURKMENISTAN	150	-	351	-	0	35	166	-
UZBEKISTAN	150	-	956	-	34	721	81	30
Total Central Asia	450	0	1 983	7	79	1 180	298	30
Total CASWANAME	153 933	0	167 160	933	1 280	(20 183)	38 889	7 693

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Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
South Asia								
SRI LANKA	3 542	-	719	-	-	-	-	2 823
Total South Asia	3 542	0	719	0	0	0	0	2 823
East Asia and the Pacific								
EAST ASIA and the PACIFIC	-	-	-	-	-	-	-	-
INDONESIA	1 573	-	540	(14)	-	2 612	-	3 630
EAST TIMOR	-	-	1 117	-	-	1 904	-	787
Total East Asia and the Pacific	1 573	0	1 657	(14)	0	4 515	0	4 417
Total ASIA AND THE PACIFIC	5 115	0	2 376	(14)	0	4 515	0	7 240
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SCE	500	-	500	-	-	-	-	-
GLOBAL OPERATIONS	-	-	65	-	-	(591)	656	-
Total Global Operations	500	0	565	0	0	(591)	656	0
Headquarters								
REG. BUREAU FOR CASWANAME	1 000	-	1 827	-	68	586	173	-
SOUTHERN AFRICA LIAISON UNIT	-	-	15	-	-	15	-	-
Total Headquarters	1 000	0	1 842	0	68	601	173	0
Unearmarked								
UNRESTRICTED	-	559	-	-	-	(15)	-	544
Total Unearmarked	0	559	0	0	0	(15)	0	544
Total OTHER	1 500	559	2 407	0	68	(5)	829	544
Total Supplementary Programme Budget	184 064	559	198 811	1 312	1 559	(19 486)	48 832	18 029

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Supplementary Programme Budget - Trust Fund	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	1 139	-	1 193	376	-	(33)	56	345
Total Global Operations	1 139	0	1 193	376	0	(33)	56	345
Headquarters								
EXECUTIVE DIRECTION MANAGEMENT	55	-	95	-	7	33	-	-
Total Headquarters	55	0	95	0	7	33	0	0
Total OTHER	1 194	0	1 288	376	7	0	56	345
Total Supp. Programme Budget - Trust Fund	1 194	0	1 288	376	7	0	56	345

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Junior Professional Officers	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	7 399	-	5 862	(73)	136	(1 085)	5 407	5 922
Total Global Operations	7 399	0	5 862	(73)	136	(1 085)	5 407	5 922
Headquarters								
HEADQUARTERS	1 295	-	1 343	(62)	20	85	460	455
Total Headquarters	1 295	0	1 343	(62)	20	85	460	455
Total OTHER	8 694	0	7 205	(135)	156	(1 000)	5 867	6 377
Total Junior Professional Officers	8 694	0	7 205	(135)	156	(1 000)	5 867	6 377

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
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Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
<u>West and Central Africa</u>							
BENIN	10	5	15	40	(25)	-	15
BURKINA FASO	9	-	9	8	1	-	9
CÔTE D'IVOIRE	465	121	586	461	125	-	586
CAMEROON	161	35	196	195	1	-	196
CENTRAL AFRICAN REPUBLIC	170	68	238	211	4	23	238
CHAD	11	1	12	-	12	-	12
GABON	146	42	188	201	(13)	-	188
GAMBIA	63	-	63	64	(1)	-	63
GHANA	219	103	322	175	(3)	150	322
GUINEA	478	833	1 311	1 169	101	41	1 311
GUINEA BISSAU	(7)	-	(7)	-	(7)	-	(7)
LIBERIA	609	145	754	652	33	69	754
MALI	-	2	2	-	2	-	2
NIGER	8	-	8	3	-	5	8
NIGERIA	28	43	71	24	47	-	71
SENEGAL	148	6	154	154	-	-	154
SIERRA LEONE	799	301	1 100	1 034	50	16	1 100
TOGO	31	-	31	-	31	-	31
WEST AFRICA	335	-	335	335	-	-	335
WEST AND CENTRAL AFRICA	(396)	396	-	-	-	-	-
TOTAL West and Central Africa	3 287	2 101	5 388	4 726	358	304	5 388
<u>East and Horn of Africa</u>							
DJIBOUTI	202	266	468	237	89	142	468
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-
ERITREA	2 509	201	2 710	2 279	35	396	2 710
ETHIOPIA	2 205	561	2 766	2 184	202	380	2 766
KENYA	1 264	182	1 446	1 145	232	69	1 446
SOMALIA	1 074	42	1 116	1 148	(32)	-	1 116
SUDAN	2 061	147	2 208	2 023	37	148	2 208
UGANDA	856	362	1 218	824	60	334	1 218
TOTAL East and Horn of Africa	10 171	1 761	11 932	9 840	623	1 469	11 932

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Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
<u>The Great Lakes</u>							
BURUNDI	(5 539)	6 883	1 344	1 231	69	44	1 344
CONGO	287	85	372	379	(7)	-	372
COUNTRIES IN CENTRAL AFRICA	719	89	808	791	-	17	808
DEMOCRATIC REPUBLIC OF THE CONGO	761	1 430	2 191	1 561	427	203	2 191
GREAT LAKES	(1 468)	1 468	-	-	-	-	-
RWANDA	(60)	282	222	149	54	19	222
UNITED REP. OF TANZANIA	(3 976)	4 732	756	541	106	109	756
TOTAL The Great Lakes	(9 276)	14 969	5 693	4 652	649	392	5 693
<u>Southern Africa</u>							
ANGOLA	658	105	763	586	177	-	763
BOTSWANA	82	23	105	7	98	-	105
DIR OFF FOR SAF (PRETORIA)	715	-	715	715	-	-	715
LESOTHO	(4)	-	(4)	-	(4)	-	(4)
MALAWI	83	6	89	90	(1)	-	89
MOZAMBIQUE	91	150	241	236	(6)	11	241
NAMIBIA	576	35	611	309	152	150	611
SOUTH AFRICA	45	56	101	96	5	-	101
SOUTHERN AFRICA	(589)	595	6	6	-	-	6
SWAZILAND	10	-	10	-	10	-	10
ZAMBIA	661	548	1 209	839	92	278	1 209
ZIMBABWE	55	(24)	31	28	3	-	31
TOTAL Southern Africa	2 383	1 494	3 877	2 912	526	439	3 877
Other Africa							
AFRICA OVERALL	(2 890)	2 890	-	-	-	-	-
TOTAL Other Africa	(2 890)	2 890	-	-	-	-	-
TOTAL AFRICA	3 675	23 215	26 890	22 130	2 156	2 604	26 890

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Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>EUROPE</u>							
<u>Eastern Europe</u>							
ARMENIA	(183)	223	40	27	2	11	40
AZERBAIJAN	(722)	804	82	78	4	-	82
BELARUS	12	-	12	10	2	-	12
GEORGIA	193	23	216	173	34	9	216
MOLDOVA	(9)	5	(4)	-	(4)	-	(4)
OTHER COUNTRIES IN EASTERN EUROPE	(107)	261	154	31	123	-	154
REPUBLIC OF MOLDOVA	91	-	91	87	4	-	91
RUSSIAN FEDERATION	566	(25)	541	187	-	354	541
UKRAINE	11	50	61	17	-	44	61
TOTAL Eastern Europe	(148)	1 341	1 193	610	165	418	1 193
<u>Western Europe</u>							
AUSTRIA	(5)	7	2	11	(9)	-	2
BELGIUM	30	13	43	28	15	-	43
FRANCE	423	57	480	86	4	390	480
GERMANY	139	29	168	2	166	-	168
GREECE	(36)	36	-	4	(4)	-	-
IRELAND	5	4	9	7	2	-	9
ITALY	15	14	29	21	8	-	29
MALTA	7	-	7	7	-	-	7
NETHERLANDS	17	5	22	-	22	-	22
PORTUGAL	3	-	3	-	3	-	3
SPAIN	21	3	24	24	-	-	24
SWEDEN	(52)	46	(6)	-	(6)	-	(6)
SWITZERLAND	(116)	1	(115)	13	(208)	80	(115)
UNITED KINGDOM	(85)	108	23	17	6	-	23
TOTAL Western Europe	366	323	689	220	(1)	470	689

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Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
<u>Central Europe and Baltic States</u>							
BALTIC STATES	4	-	4	4	-	-	4
BULGARIA	8	10	18	24	(6)	-	18
CYPRUS	10	1	11	10	1	-	11
CZECH REPUBLIC	15	2	17	4	13	-	17
HUNGARY	(31)	47	16	6	10	-	16
LATVIA	(2)	-	(2)	-	(2)	-	(2)
OTHER COUNTRIES IN CENTRAL EUROPE	33	-	33	33	-	-	33
POLAND	18	3	21	9	12	-	21
ROMANIA	(44)	47	3	-	3	-	3
SLOVAKIA	11	3	14	14	-	-	14
SLOVENIA	16	2	18	22	(4)	-	18
TURKEY	182	447	629	45	49	535	629
TOTAL Central Europe and Baltic States	220	562	782	171	76	535	782
<u>South Eastern Europe</u>							
ALBANIA	(275)	374	99	95	3	1	99
BOSNIA AND HERZEGOVINA	(2 601)	2 855	254	221	26	7	254
CROATIA	(101)	167	66	79	(18)	5	66
SOUTH EASTERN EUROPE	4	-	4	4	-	-	4
THE FORMER YUGOSLAV REP. MACEDONIA	(90)	202	112	69	43	-	112
YUGOSLAVIA	2 907	(943)	1 964	1 558	141	265	1 964
TOTAL South Eastern Europe	(156)	2 655	2 499	2 026	195	278	2 499
TOTAL EUROPE	282	4 881	5 163	3 027	435	1 701	5 163

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Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
<u>CASWaname</u>							
<u>North Africa</u>							
ALGERIA	603	52	655	450	6	199	655
LIBYAN ARAB JAMAHIRIYA	108	18	126	126	-	-	126
MAURITANIA	(220)	231	11	5	6	-	11
MOROCCO	13	3	16	1	15	-	16
NORTH AFRICA OVERALL	(370)	370	-	-	-	-	-
TUNISIA	7	-	7	1	6	-	7
WESTERN SAHARA TERRITORY	(3)	-	(3)	2	(5)	-	(3)
TOTAL North Africa	138	674	812	585	28	199	812
<u>Middle East</u>							
EGYPT	48	32	80	75	5	-	80
IRAQ	142	52	194	126	68	-	194
ISRAEL	4	-	4	4	-	-	4
JORDAN	(54)	108	54	53	1	-	54
KUWAIT	10	-	10	-	10	-	10
LEBANON	6	-	6	21	(15)	-	6
SAUDI ARABIA	49	63	112	121	(9)	-	112
SYRIAN ARAB REPUBLIC	(15)	20	5	4	1	-	5
YEMEN	245	52	297	266	12	19	297
TOTAL Middle East	435	327	762	670	73	19	762

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Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
South West Asia							
AFGHANISTAN	(283)	1 793	1 510	801	177	532	1 510
IRAN (ISLAMIC REPUBLIC OF)	4 054	611	4 665	4 279	115	271	4 665
OTHER COUNTRIES IN CASWANAME	4 064	-	4 064	4 064	-	-	4 064
PAKISTAN	803	1 922	2 725	1 685	219	821	2 725
SOUTH WEST ASIA OVERALL	6 916	-	6 916	-	-	6 916	6 916
TOTAL South West Asia	15 554	4 326	19 880	10 829	511	8 540	19 880
Central Asia							
CENTRAL ASIAN REPUBLICS	698	(700)	(2)	-	(2)	-	(2)
KAZAKHSTAN	3	39	42	42	-	-	42
KYRGYZSTAN	21	9	30	2	11	17	30
TAJIKISTAN	(86)	149	63	50	(1)	14	63
TURKMENISTAN	(6)	32	26	22	4	-	26
UZBEKISTAN	(9)	22	13	10	-	3	13
TOTAL Central Asia	621	(449)	172	126	12	34	172
TOTAL CASWANAME	16 748	4 878	21 626	12 210	624	8 792	21 626

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Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
CANADA	33	6	39	-	39	-	39
DOMINICAN REPUBLIC	1	-	1	-	1	-	1
THE CARIBBEAN	(23)	66	43	7	-	36	43
UNITED STATES OF AMERICA	16	8	24	24	-	-	24
TOTAL North America and the Caribbean	27	80	107	31	40	36	107
Central America							
COSTA RICA	14	5	19	5	14	-	19
EL SALVADOR	3	-	3	-	3	-	3
GUATEMALA	28	4	32	-	32	-	32
HONDURAS	1	-	1	-	1	-	1
LATIN AMERICA, NORTHERN	17	-	17	17	-	-	17
MEXICO	(320)	352	32	30	2	-	32
NICARAGUA	(15)	-	(15)	-	(15)	-	(15)
TOTAL Central America	(272)	361	89	52	37	-	89
Northern South America							
COLOMBIA	(1 145)	2 005	860	108	(3)	755	860
ECUADOR	(566)	635	69	64	5	-	69
LATIN AMERICA, N. WESTERN	35	-	35	35	-	-	35
PANAMA	(260)	277	17	15	-	2	17
VENEZUELA	(135)	245	110	110	-	-	110
TOTAL Northern South America	(2 071)	3 162	1 091	332	2	757	1 091
Southern South America							
ARGENTINA	(7)	2	(5)	8	(13)	-	(5)
BRAZIL	(1)	-	(1)	-	(1)	-	(1)
CHILE	30	7	37	-	37	-	37
LATIN AMERICA, SOUTHERN	102	-	102	102	-	-	102
PERU	-	-	-	-	-	-	-
TOTAL Southern South America	124	9	133	110	23	-	133
TOTAL THE AMERICAS	(2 192)	3 612	1 420	525	102	793	1 420

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	(457)	658	201	162	17	22	201
INDIA	88	47	135	43	92	-	135
MYANMAR	(315)	558	243	205	15	23	243
NEPAL	177	186	363	271	22	70	363
OTHER COUNTRIES IN SOUTH ASIA	4	-	4	4	-	-	4
SOUTH ASIA OVERALL	129	-	129	-	-	129	129
SRI LANKA	549	1 835	2 384	473	8	1 903	2 384
TOTAL South Asia	175	3 284	3 459	1 158	154	2 147	3 459
East Asia and the Pacific							
AUSTRALIA	72	37	109	76	28	5	109
CAMBODIA	21	352	373	346	9	18	373
CHINA	43	7	50	55	(10)	5	50
EAST ASIA & THE PACIFIC	(858)	858	-	-	-	-	-
EAST TIMOR	87	98	185	179	-	6	185
HONG KONG SAR	(9)	1	(8)	-	(8)	-	(8)
INDONESIA	(287)	491	204	180	11	13	204
JAPAN	875	55	930	130	2	798	930
LAO PEOPLE'S DEMOCRATIC REPUBLIC	8	2	10	-	10	-	10
MALAYSIA	25	5	30	8	19	3	30
MONGOLIA - ULAN BATOR	12	-	12	6	4	2	12
OTHER COUNTRIES IN EAST ASIA	29	-	29	23	-	6	29
PAPUA NEW GUINEA	4	-	4	-	3	1	4
PHILIPPINES	(64)	68	4	3	1	-	4
REPUBLIC OF KOREA	88	(56)	32	-	32	-	32
SINGAPORE	7	(3)	4	-	3	1	4
THAILAND	20	20	40	21	(5)	24	40
VIET NAM	22	-	22	9	13	-	22
TOTAL East Asia and the Pacific	95	1 935	2 030	1 036	112	882	2 030
TOTAL ASIA AND THE PACIFIC	270	5 219	5 489	2 194	266	3 029	5 489

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	2 523	-	2 523	2 523	-	-	2 523
FIELD SUPPORT	530	-	530	530	-	-	530
GLOBAL OPERATIONS	(6 957)	13 206	6 249	3 695	(287)	2 841	6 249
PI - INCOME GEN. ACTIVITIES	480	-	480	-	32	448	480
STAFF HOUSING	613	-	613	-	255	358	613
TRAINING	1 321	(988)	333	333	-	-	333
TOTAL Global Operations	(1 490)	12 218	10 728	7 081	-	3 647	10 728
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	16	140	156	51	-	105	156
DIV. COMMUNICATION & INFORMATION	214	-	214	214	-	-	214
DIVISION OF OPERATIONAL SUPPORT	71	-	71	71	-	-	71
DPO - EVALUATION AND POLICY SECTION	2	-	2	2	-	-	2
DRM - DIV. OF RESOURCE MANAGEMENT	28	-	28	28	-	-	28
DRM - HEADQUARTERS OVERALL	616	-	616	616	-	-	616
DRM - HUMAN RESOURCE MANAGEMENT	30	-	30	30	-	-	30
DRM - JOINT UN ACTIVITIES	326	-	326	326	-	-	326
EXECUTIVE DIRECTION & MANAGEMENT	170	-	170	75	-	95	170
GREAT LAKES LIAISON UNIT	8	-	8	8	-	-	8
HEADQUARTERS	10 844	13 013	23 857	-	23 814	43	23 857
HORN OF AFRICA LIAISON UNIT	7	-	7	7	-	-	7
INFO. TECHNOLOGY TELECOM SERVICES	231	-	231	231	-	-	231
REG. BUREAU FOR AFRICA	38	-	38	38	-	-	38
REG. BUREAU FOR ASIA AND OCEANIA	19	-	19	19	-	-	19
REG. BUREAU FOR EUROPE	21	-	21	21	-	-	21
REG. BUREAU FOR THE AMERICAS	33	-	33	33	-	-	33
REG. BUREAU FOR CASWANAME	102	-	102	102	-	-	102
SOUTHERN AFRICA LIAISON UNIT	8	-	8	8	-	-	8
SOUTH EASTERN EUROPE OPS UNIT	9	-	9	9	-	-	9
WEST AND CENTRAL AFRICA LIAISON UNIT	7	-	7	7	-	-	7
TOTAL Headquarters	12 800	13 153	25 953	1 896	23 814	243	25 953

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Annual Programme Budget	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
Unearmarked							
UNEARMARKED	38 288	(9 005)	29 283	-	-	29 283	29 283
UNRESTRICTED	(34 560)	5 313	(29 247)	-	-	(29 247)	(29 247)
TOTAL Unearmarked	3 728	(3 692)	36	-	-	36	36
Operational Reserve							
OPERATIONAL RESERVE	7 100	2 900	10 000	-	-	10 000	10 000
TOTAL Operational Reserve	7 100	2 900	10 000	-	-	10 000	10 000
TOTAL OTHER	22 138	24 579	46 717	8 977	23 814	13 926	46 717
TOTAL Annual Programme Budget	40 921	66 384	107 305	49 063	27 397	30 845	107 305

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Annual Programme Budget - Trust Funds	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
AFRICA							
West and Central Africa							
LIBERIA			-				-
TOTAL West and Central Africa	-	-	-	-	-	-	-
East and Horn of Africa							
EAST AND HORN OF AFRICA			-				-
ERITREA			-				-
ETHIOPIA			-				-
KENYA			-				-
UGANDA			-				-
TOTAL East and Horn of Africa	-	-	-	-	-	-	-
The Great Lakes							
RWANDA			-				-
UNITED REP. OF TANZANIA	25	-	25	25	-	-	25
TOTAL The Great Lakes	25	-	25	25	-	-	25
Southern Africa							
SOUTH AFRICA	13	-	13	13	-	-	13
ZAMBIA	-	-	-	-	-	-	-
TOTAL Southern Africa	13	-	13	13	-	-	13
TOTAL AFRICA	38	-	38	38	-	-	38
CASWANAME							
Middle East							
YEMEN			-				-
TOTAL Middle East	-	-	-	-	-	-	-
TOTAL CASWANAME	-	-	-	-	-	-	-
OTHER							
Global Operations							
GLOBAL OPERATIONS	457	-	457	164	-	293	457
TOTAL Global Operations	457	-	457	164	-	293	457
Headquarters							
HEADQUARTERS	59	-	59	59	-	-	59
TOTAL Headquarters	59	-	59	59	-	-	59
TOTAL OTHER	516	-	516	223	-	293	516
TOTAL Annual Programme Budget-Trust Funds	554	-	554	261	-	293	554

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Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
COTE D'IVOIRE	497	50	546	546	-	-	546
GUINEA	839	114	953	952	-	2	953
LIBERIA	24	-	24	18	-	5	24
SIERRA LEONE	(640)	821	182	182	-	-	182
WEST AFRICA	1 499	-	1 499	1 186	-	313	1 499
WEST AND CENTRAL AFRICA OVERALL	(1 362)	1 487	124	-	-	124	124
TOTAL West and Central Africa	856	2 472	3 328	2 884	0	444	3 328
East and Horn of Africa							
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-
ERITREA	(1 000)	1 000	-	-	-	-	-
SUDAN	-	-	-	-	-	-	-
TOTAL East and Horn of Africa	(1 000)	1 000	0	0	0	0	0
The Great Lakes							
UNITED REP. OF TANZANIA	200	(200)	-	-	-	-	-
TOTAL Southern Africa	200	(200)	0	0	0	0	0
Southern Africa							
ANGOLA	793	170	963	916	-	47	963
SOUTHERN AFRICA	499	500	999	3	-	996	999
TOTAL Southern Africa	1 293	670	1 963	920	0	1 043	1 963
TOTAL AFRICA	1 349	3 942	5 291	3 804	0	1 486	5 291
EUROPE							
Eastern Europe							
RUSSIAN FEDERATION	-	-	-	-	-	-	-
TOTAL Eastern Europe	0	0	0	0	0	0	0

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Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
<u>South Eastern Europe</u>							
ALBANIA	22	-	22	7	-	15	22
SOUTH EASTERN EUROPE	515	-	515	-	-	515	515
THE FORMER YUGOSLAV REP. MACEDONIA	336	449	785	250	-	535	785
YUGOSLAVIA	300	201	501	501	-	-	501
TOTAL South Eastern Europe	1 174	650	1 823	758	0	1 065	1 823
TOTAL EUROPE	1 174	650	1 823	758	0	1 065	1 823
<u>CASWANAME</u>							
<u>South West Asia</u>							
AFGHANISTAN	14 947	6 935	21 881	21 094	-	787	21 881
IRAN (ISLAMIC REPUBLIC OF)	4 253	530	4 783	792	-	3 991	4 783
OTHER COUNTRIES IN CASWANAME	13	-	13	13	-	-	13
PAKISTAN	572	1 429	2 001	1 873	-	128	2 001
SOUTH WEST ASIA OVERALL	1 018	1 739	2 757	-	-	2 757	2 757
TOTAL South West Asia	20 803	10 633	31 436	23 772	0	7 663	31 436
<u>Central Asia</u>							
TAJIKISTAN	40	-	40	40	-	-	40
TURKMENISTAN	37	-	37	37	-	-	37
UZBEKISTAN	141	-	141	111	-	30	141
TOTAL Central Asia	218	0	218	188	0	30	218
TOTAL CASWANAME	21 021	10 633	31 654	23 961	0	7 693	31 654
<u>ASIA AND THE PACIFIC</u>							
<u>South Asia</u>							
SRI LANKA	1 410	1 618	3 028	205	-	2 823	3 028
TOTAL South Asia	1 410	1 618	3 028	205	0	2 823	3 028
<u>East Asia and the Pacific</u>							
EAST TIMOR	904	-	904	117	-	787	904
INDONESIA	2 285	1 430	3 715	85	-	3 630	3 715
TOTAL East Asia and the Pacific	3 188	1 430	4 618	202	0	4 417	4 618
TOTAL ASIA AND THE PACIFIC	4 598	3 048	7 646	406	0	7 240	7 646

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SCE	(500)	500	-	-	-	-	-
GLOBAL OPERATIONS	395	(372)	23	23	-	-	23
TOTAL Global Operations	(105)	128	23	23	0	0	23
Headquarters							
REG. BUREAU FOR CASWANAME	47	-	47	47	-	-	47
TOTAL Headquarters	47	0	47	47	0	0	47
Unearmarked							
UNRESTRICTED	(86)	630	544	-	-	544	544
TOTAL Earmarked	(86)	630	544	0	0	544	544
TOTAL OTHER	(144)	757	614	70	0	544	614
TOTAL Supplementary Programme Budget	27 998	19 029	47 028	28 999	0	18 029	47 028

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Supplementary Programme Budget - Trust Fund	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
GLOBAL OPERATIONS	345		345			345	345
TOTAL Global Operations	345	0	345	0	0	345	345
Headquarters							
EXECUTIVE DIRECTION MANAGEMENT			0		0		0
TOTAL Headquarters	0	0	0	0	0	0	0
TOTAL OTHER	345	0	345	0	0	345	345
TOTAL Supp. Programme Budget - Trust Fund	345	0	345	0	0	345	345

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Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
AFRICA							
<u>West and Central Africa</u>							
CÔTE D'IVOIRE	(88)	-	(88)	6	-	(94)	(88)
CAMEROON	(16)	-	(16)	-	-	(16)	(16)
GHANA	(67)	-	(67)	-	-	(67)	(67)
GUINEA	(139)	-	(139)	1	-	(140)	(139)
SIERRA LEONE	(69)	-	(69)	-	-	(69)	(69)
TOTAL West and Central Africa	(379)	0	(379)	8	0	(387)	(379)
<u>East and Horn of Africa</u>							
ERITREA	(44)	-	(44)	5	-	(49)	(44)
ETHIOPIA	(252)	-	(252)	8	-	(261)	(252)
KENYA	(256)	-	(256)	11	-	(267)	(256)
SOMALIA	(55)	-	(55)	2	-	(58)	(55)
UGANDA	(264)	-	(264)	2	-	(266)	(264)
TOTAL East and Horn of Africa	(871)	0	(871)	29	0	(900)	(871)
<u>The Great Lakes</u>							
DEMOCRATIC REPUBLIC OF THE CONGO	(119)	-	(119)	-	-	(119)	(119)
RWANDA	(38)	-	(38)	2	-	(41)	(38)
UNITED REP. OF TANZANIA	(212)	-	(212)	8	-	(220)	(212)
TOTAL The Great Lakes	(370)	0	(370)	10	0	(380)	(370)
<u>Southern Africa</u>							
ANGOLA	(98)	-	(98)	-	-	(98)	(98)
DIR OFF FOR SAF (PRETORIA)	(12)	-	(12)	-	-	(12)	(12)
MALAWI	(28)	-	(28)	1	-	(28)	(28)
MOZAMBIQUE	(75)	-	(75)	2	-	(76)	(75)
NAMIBIA	(62)	-	(62)	-	-	(62)	(62)
SOUTHERN AFRICA	(128)	-	(128)	10	-	(138)	(128)
ZAMBIA	(156)	-	(156)	-	-	(156)	(156)
TOTAL Southern Africa	(558)	0	(558)	13	0	(571)	(558)
TOTAL AFRICA	(2 179)	0	(2 179)	60	0	(2 238)	(2 179)

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
<u>EUROPE</u>							
<u>Eastern Europe</u>							
ARMENIA	(35)	-	(35)	4	-	(38)	(35)
AZERBAIJAN	(189)	-	(189)	6	-	(195)	(189)
GEORGIA	(25)	-	(25)	-	-	(25)	(25)
REPUBLIC OF MOLDOVA	(57)	-	(57)	1	-	(58)	(57)
RUSSIAN FEDERATION	(158)	-	(158)	9	-	(167)	(158)
TOTAL Eastern Europe	(464)	0	(464)	19	0	(483)	(464)
<u>Western Europe</u>							
BELGIUM	(46)	-	(46)	-	-	(46)	(46)
SWITZERLAND	(50)	-	(50)	4	-	(53)	(50)
TOTAL Western Europe	(96)	0	(96)	4	0	(99)	(96)
<u>Central Europe and Baltic States</u>							
CYPRUS	(12)	-	(12)	-	-	(12)	(12)
CZECH REPUBLIC	(73)	-	(73)	-	-	(73)	(73)
LATVIA	(7)	-	(7)	1	-	(8)	(7)
SLOVENIA	(66)	-	(66)	-	-	(66)	(66)
TURKEY	(289)	-	(289)	11	-	(299)	(289)
TOTAL Central Europe and Baltic States	(447)	0	(447)	11	0	(458)	(447)
<u>South Eastern Europe</u>							
BOSNIA AND HERZEGOVINA	(372)	-	(372)	7	-	(380)	(372)
CROATIA	(214)	-	(214)	2	-	(216)	(214)
THE FORMER YUGOSLAV REP. MACEDONIA	(40)	-	(40)	-	-	(40)	(40)
YUGOSLAVIA	(120)	-	(120)	-	-	(120)	(120)
TOTAL South Eastern Europe	(747)	0	(747)	10	0	(756)	(747)
TOTAL EUROPE	(1 753)	0	(1 753)	44	0	(1 797)	(1 753)

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
CASWANAME							
North Africa							
LIBYAN ARAB JAMAHIRIYA	(79)	-	(79)	1	-	(80)	(79)
TOTAL North Africa	(79)	0	(79)	1	0	(80)	(79)
Middle East							
EGYPT	(93)	-	(93)	16	-	(109)	(93)
IRAQ	(1)	-	(1)	-	-	(1)	(1)
JORDAN	(80)	-	(80)	6	-	(86)	(80)
SYRIAN ARAB REPUBLIC	(30)	-	(30)	-	-	(30)	(30)
YEMEN	(44)	-	(44)	1	-	(44)	(44)
TOTAL Middle East	(248)	0	(248)	23	0	(270)	(248)
South West Asia							
AFGHANISTAN	(38)	-	(38)	1	-	(39)	(38)
IRAN (ISLAMIC REPUBLIC OF)	(111)	-	(111)	4	-	(115)	(111)
PAKISTAN	(175)	-	(175)	2	-	(177)	(175)
TOTAL South West Asia	(324)	0	(324)	7	0	(331)	(324)
Central Asia							
KYRGYZSTAN	(47)	-	(47)	5	-	(52)	(47)
TURKMENISTAN	-	-	-	4	-	(4)	-
TOTAL Central Asia	(47)	0	(47)	9	0	(56)	(47)
TOTAL CASWANAME	(697)	0	(697)	39	0	(736)	(697)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
THE AMERICAS							
<u>North America and the Caribbean</u>							
UNITED STATES OF AMERICA	(20)	-	(20)	-	-	(20)	(20)
TOTAL North America and the Caribbean	(20)	0	(20)	0	0	(20)	(20)
<u>Central America</u>							
COSTA RICA	(56)	-	(56)	-	-	(56)	(56)
TOTAL Central America	(56)	0	(56)	0	0	(56)	(56)
<u>Northern South America</u>							
COLOMBIA	(127)	-	(127)	-	-	(127)	(127)
VENEZUELA	(42)	-	(42)	-	-	(42)	(42)
TOTAL Northern South America	(169)	0	(169)	0	0	(169)	(169)
TOTAL THE AMERICAS	(245)	0	(245)	0	0	(245)	(245)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
<u>ASIA AND THE PACIFIC</u>							
<u>South Asia</u>							
INDIA	(62)	-	(62)	-	-	(62)	(62)
MYANMAR	(90)	-	(90)	10	-	(100)	(90)
NEPAL	(57)	-	(57)	9	-	(66)	(57)
SRI LANKA	(56)	-	(56)	9	-	(65)	(56)
TOTAL South Asia	(265)	0	(265)	28	0	(294)	(265)
<u>East Asia and the Pacific</u>							
CAMBODIA	(87)	-	(87)	-	-	(87)	(87)
CHINA	(76)	-	(76)	-	-	(76)	(76)
INDONESIA	(67)	-	(67)	-	-	(67)	(67)
MALAYSIA	(69)	-	(69)	-	-	(69)	(69)
THAILAND	(138)	-	(138)	6	-	(144)	(138)
TOTAL East Asia and the Pacific	(437)	0	(437)	6	0	(443)	(437)
TOTAL ASIA AND THE PACIFIC	(703)	0	(703)	34	0	(736)	(703)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			Total Liabilities Reserves and Fund Balances
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	(108)	-	(108)	1	-	(109)	(108)
GLOBAL OPERATIONS	10 155	1 629	11 784	-	-	11 784	11 784
TOTAL Global Operations	10 046	1 629	11 676	1	0	11 675	11 676
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(163)	-	(163)	9	-	(171)	(163)
DIV. COMMUNICATION & INFORMATION	(374)	-	(374)	6	-	(380)	(374)
DIVISION OF OPERATIONAL SUPPORT	(391)	-	(391)	6	-	(397)	(391)
DPO - EVALUATION AND POLICY SECTION	(65)	-	(65)	1	-	(66)	(65)
DRM - HUMAN RESOURCE MANAGEMENT	(114)	-	(114)	9	-	(123)	(114)
EXECUTIVE DIRECTION & MANAGEMENT	(71)	-	(71)	-	-	(71)	(71)
HEADQUARTERS	1 794	5	1 798	-	-	1 798	1 798
REG. BUREAU FOR AFRICA	(24)	-	(24)	-	-	(24)	(24)
REG. BUREAU FOR EUROPE	(31)	-	(31)	-	-	(31)	(31)
REG. BUREAU FOR THE AMERICAS	(47)	-	(47)	-	-	(47)	(47)
REG. BUREAU FOR CASWANAME	(33)	-	(33)	-	-	(33)	(33)
TOTAL Headquarters	481	5	486	30	0	456	486
TOTAL OTHER	10 527	1 634	12 162	31	0	12 131	12 162
TOTAL Junior Professional Officers	4 951	1 634	6 585	208	0	6 377	6 585

2002 extrabudgetary in-kind donations to UNHCR
(In United States Dollars)

Appendix

Donor	Amount
Australia	575 674
Republic of Korea	1 075 829
Switzerland	1 263 982
United Kingdom	197 190
Deutsche Stiftung fur UNO-Fluchtlingshilfe E.V.	2 925
Fuli Optical Co., Ltd.	144 844
Children Action, Switzerland	139 600
Lutheran World Relief	1 651 636
Hennes and Mauritz	182 452
Private Donors China	4 470
Rotary International, Pakistan	292 968
Shell Companies in Pakistan	133 000
Mckinsey & Company - Sweden	350 000
Angelina Jolie (Ms)	40 000
TOTAL	6 054 570

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

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

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

Notes to the financial statements

Note 1

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

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

The overall objective of UNHCR is to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of the High Commissioner's Programme have called on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the competence 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 intersessional meetings of a Standing Committee of the Whole. In 2002, the Executive Committee consisted of 61 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.

The United Nations regular budget provides for 220 posts for UNHCR, which amounted to \$21,020,732 in 2002. This amount includes the costs of the posts of the High Commissioner and the Deputy High Commissioner. It also includes staff costs and related costs of the remaining 218 posts under the management and administration of UNHCR.

Note 2

Summary of significant accounting policies

(a) Financial rules for voluntary funds

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.7 of 7 October 1999), approved by the Executive Committee at its fiftieth session. The financial statements and schedules also conform with the common accounting standards for the United Nations system, as noted by the General Assembly in its resolution 48/216 C of 23 December 1993 (see also A/48/530) and as subsequently revised.

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

(b) Fund accounting

The accounts of UNHCR are maintained on a fund accounting basis. Separate funds for general and special purposes are established in accordance with the Financial Rules for voluntary funds administered by the High Commissioner, hereafter referred to as 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.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Estimates are used in the context of expenditure recognition, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

The funds reported in the accounts are as follows:

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

(ii) The Annual Programme Fund covers the financial activities that are approved annually by the Executive Committee for the programmed activities for individual countries or areas and for certain costs incurred by headquarters. It also includes the operational reserve that is established at an amount equivalent to 10 per cent of the programmed activities in the annual programme budget.

(iii) The Supplementary Programme fund accounts for moneys available for activities arising after the approval of the annual programme budget.

Trust funds under both the Annual Programme and the Supplementary Programme cover activities for which UNHCR received money from donors without assuming ownership of the funds. In 2002, UNHCR administered five trust funds: [1] reproductive health in communities in crisis; [2] prevention of sexual violence against women and girls; [3] enhancing nutritional status of refugee women, children and adolescents; [4] support to UNHCR's change process; [5] secretariat for the Commission on Human Security.

Trust funds [1] to [4] are funded from the United Nations Fund for International Partnership Project and [5] from the United Nations Trust Fund for the human security project for emergency training for the Asia and Pacific region.

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

(v) 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 related contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs.

Medical Insurance Plan coverage is limited to the Field locally recruited General Service staff members and National Professional Officers (3,658). All other staff members are covered by the UNOG self-insurance scheme of social security (UNSMIS) whose operations are reflected in the United Nations financial statements (statement XXI of the 2000-2001 biennium).

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. All transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are revalued as of 31 December 2002.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute are recognized as income at the time the pledge is accepted.

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

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

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

(g) Interest income

Interest income includes all interest and related investment income earned on invested funds and various bank accounts. Financial rule 9.3 specifies the conditions for recording 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.

(h) Currency exchange adjustments

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

(i) Miscellaneous income

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

(j) Expenditure

Project expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of projects to the extent that money and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is 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 may also be implemented in accordance with the terms of a Letter of Instruction to the responsible officer or organizational unit of UNHCR.

(k) Ex gratia payments

The granting of ex gratia payments is governed by financial rule 10.5. 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 there are any, is submitted to the Board of Auditors with the annual accounts.

(l) Write-offs

Write-offs due to losses of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. In UNHCR, write-offs are recorded as adjustments to prior years' expenditures. The writing off of amounts up to \$10,000 can be approved by the Controller after a full investigation. Amounts over \$10,000 require the approval of the High

Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

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

(m) Provision against doubtful accounts receivable

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

(n) Non-expendable property

The definition of non-expendable property is assets with an original purchase price greater than or equal to \$1,500 and a serviceable life greater than or equal to five years, and all special items. Special items include vehicles, computer equipment, plant, boats, telecommunications equipment, security equipment and generators, with a minimum acquisition value of \$100.

In accordance with United Nations system accounting standards, non-expendable property purchased with UNHCR's voluntary funds is not included in the fixed assets on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful lives of the related assets.

(o) Change of accounting policy

In line with a common services agreement, the United Nations Office at Geneva provides payroll and other services for UNHCR. Up to 2001, advances paid to staff through the United Nations Office at Geneva were not consolidated in the statements.

In 2002, UNHCR changed its accounting policy and started consolidating the amounts in its financial statements. In line with this policy, the comparative financial statements have not been restated, although a presentation has been made to show the effect of restatement (see Note 10 (a)).

In the UNHCR financial statements as at 31 December 2002, the balance due to the United Nations Office at Geneva matches with the amount due by UNHCR in the United Nations Office at Geneva accounts.

Note 3

Working Capital Fund

In accordance with financial rule 6.4 (f) (i), at the beginning of 2002, UNHCR utilized \$12 million to replenish the Working Capital and Guarantee Fund, thereby bringing the level of the fund to the ceiling of \$50 million that was determined by the Executive Committee. In 2001, \$12 million from the fund had been used to fund obligations pending the receipt of anticipated contributions and was not paid back in 2001.

In 2002, and in accordance with financial rule 6.4, UNHCR had to utilize up to \$48.2 million from the Working Capital and Guarantee Fund to again fund obligations pending the receipt of anticipated contributions. As a result of pledges received before 31 December 2002, UNHCR was able to fully refund the Working Capital and Guarantee Fund.

Note 4
Breakdown of expenditure

Following is a table showing the total UNHCR expenditure in 2002.

Table V.1
UNHCR expenditure in 2002

(In thousands of United States dollars)

	<i>Programme (a)</i>	<i>Programme support (b)</i>	<i>Management and administration (c)</i>	<i>Total</i>
Annual Programme	474 152	186 226	36 301	696 679
Annual Programme — Trust	1 027	291	95	1 413
Supplementary Programme	186 778	12 033		198 811
Supplementary Programme — Trust	1 193	96		1 289
Subtotal	663 150	198 646	36 396	898 192
Junior Professional Officers (d)				7 205
Working Capital Fund				1 627
Medical Insurance Plan (e)				1 378
Grand total				908 402

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

(i) The expenditure figures under “Programme” in the above table include the instalment payments made to implementing partners. During the year, implementing partners are obliged to report on disbursements made against the UNHCR-provided funds at regular reporting dates. In 2002, \$294.8 million was paid out to implementing partners as instalments, of which \$204.2 million had been reported as at 31 December 2002, leaving a balance of \$90.6 million, for which reports will be provided in 2003 as and when due, in accordance with the terms of the project agreements.

(ii) Of this reported amount, \$68 million, including \$6 million for United Nations Volunteers, was reported by implementing partners as salaries and other staff costs. This represents 33 per cent of the total \$204 million in line with 2001 implementing partner staff costs (\$82 million compared to \$260 million).

(b) The expenditure under “Programme support” cover the costs of organizational units whose primary functions are the development, formulation, delivery and evaluation of UNHCR programmes, including those that provide

backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

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

(d) Junior Professional Officers Fund

The following table shows the expenditure, by region, under this fund, as well as the fund balance at the end of 2002.

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

	<i>Disbursements</i>	<i>Unliquidated obligations</i>	<i>Total</i>
Africa	2 178 509	59 638	2 238 147
Europe	1 753 119	44 053	1 797 172
Central Asia, South-West Asia, North Africa and the Middle East	697 200	39 237	736 437
The Americas	245 281	Nil	245 281
Asia and the Pacific	702 639	33 464	736 103
Headquarters	1 420 956	31 107	1 452 063
Total	6 997 704	207 499	7 205 203
Reserves and funds balances, 1 January 2002			5 867 250
Funds received in 2002			8 715 389
Total expenditure			(7 205 203)
Funds transferred to the Annual Programme Budget — Unearmarked			(1 000 000)
Reserve and fund balances, 31 December 2002			6 377 436

(e) Medical claims

In 2002, the Medical Insurance Plan received a total income of \$2,675,074 from premiums and \$293,549 in interest earned. Under this plan, UNHCR paid out to its subscribers, in respect of their claims, an amount of \$1,377,911 in medical claims.

Note 5
Provision on accounts receivable

Accounts receivable are presented in the statement of assets, liabilities, reserves and fund balances net of the provision for doubtful accounts receivable in the amount of \$958,036 at 31 December 2002. The doubtful receivable are related, inter alia, to implementing partners for \$396,112 and to value-added tax recovery under negotiation for \$413,830.

Note 6
Write-offs during 2002

During 2002, UNHCR had to write off a total amount of \$1,836,434 in respect of unrecoverable balances due from various entities and theft/losses of cash that occurred in various locations where UNHCR operates.

Of that amount, \$1,149,291 had been provided for in 2001 and related to the write-off of long-outstanding amounts under payments to implementing partners for 1994-2000. All efforts undertaken to obtain reports on and/or recover the outstanding balances paid to implementing partners yielded no result.

The remaining \$687,143 related to the write-off of receivables for which no prior provision had been made, as well as losses due to theft, looting, etc., as reported through the Headquarters Asset Management Board.

Note 7
Cash and term deposits

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

Table V.3
Current and deposit accounts as at 31 December

(In thousands of United States dollars)

	1998	1999	2000	2001	2002
Cash deposit on 31 December					
Cash and current accounts	12 956	48 985	50 497	47 994	29 425
48-hours account		50	15 204	29 780	2 989
Deposit accounts	166 704	139 820	58 000	62 714	106 315
	179 660	188 855	123 701	140 488	138 729
Average in hand during year					
In current accounts	31 774	41 334	51 231	63 672	88 007
Invested (call and time deposit, securities)	122 381	140 664	65 631	77 467	63 686
	154 155	181 998	116 862	141 139	151 693
Interest earned					
On current accounts	904	1 089	1 633	1 485	1 399
On invested funds	6 758	6 933	3 962	3 193	2 006
	7 662	8 022	5 595	4 678	3 405
Average rate of interest earned					
On funds in hand and bank	4.97%	4.41%	4.79%	3.64%	2.24%
On invested funds	5.52%	4.93%	6.04%	4.12%	3.15%

Table V.4
Cash and term deposits as at 31 December 2002

<i>Bank</i>	<i>Period (days)</i>	<i>Annual percentage rate</i>	<i>Maturity</i>	<i>Amount</i>	<i>Equivalent in United States dollars</i>	<i>Accrued interest (United States dollars)</i>
Deka-Bank, Luxembourg	34	2.89000	15.01.03	EUR 10 000 000	10 438 413	15 117
Bank of Tokyo-Mitsubishi, London	21	3.05000	08.01.03	EUR 20 000 000	20 876 827	21 831
Anglo Irish Bank, London	25	3.020000	13.01.03	EUR 10 000 000	10 438 413	9 977
Nordea Bank Norge ASA, Oslo	21	6.400000	17.01.03	NOK 33 000 000	4 727 794	3 193
Citicorp Banking Corp., Jersey	10	1.430000	06.01.03	USD 20 000 000	20 000 000	3 178
Citicorp Banking Corp., Jersey	14	1.45000	10.01.03	USD 20 000 000	20 000 000	3 222
BNP-Paribas, Paris	7	3.00000	06.01.03	EUR 19 000 000	19 832 985	1 569
Total					106 314 433	58 087

Table V.5
United States dollar equivalent of non-convertible currencies held at 31 December 2002

<i>Country^a</i>	<i>Currency</i>	<i>United States dollar equivalent</i>
Afghanistan	Afghani	16 897.11
Albania	Lek	17 767.37
Azerbaijan	Manat	1 267.45
Burundi	Franc	7 701.43
Colombia	Peso	10 186.95
Democratic Republic of the Congo	Congo franc	13 569.21
Egypt	Pound	3 621.87
Eritrea	Nakfa	673 193.00
Ethiopia	Birr	3 443.34
Iran (Islamic Republic of)	Rial	115 149.71
Iraq	Dinar	1 200.65
Libyan Arab Jamahiriya	Dinar	17 294.49
Mozambique	Metical	417.61
Myanmar	Kyat	6 978.45
Sudan	Dinar	5 820.51
Syrian Arab Republic	Pound	32 272.68
Tajikistan	Somoni	1 043.20
Turkmenistan	Manat	454.97
Uzbekistan	Som	3 115.51
Viet Nam	Dong	2 054.20
Yugoslavia	New Yugoslav Dinar	3 126.90
Zambia	Kwacha	110 023.69
Total		1 046 600.30

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

Note 8
Voluntary contributions receivable

Receivables represent contributions outstanding from all donors, the details of which are reflected in schedule 1 for the current year and schedule 2 for all prior years. The age of contributions outstanding is shown below (in United States dollars):

Current year	50 318 620
2001	8 489 999
2000	1 368 212
1999	1 453 913
1998	28 341
1997	201 088
Subtotal	61 869 173
Revaluation 31/12/02	4 655 131
Total	66 524 304

Note 9
Due from United Nations agencies

The amounts due from entities within the United Nations system in excess of \$10,000 are noted below (in United States dollars):

Department of Peacekeeping Operations	963 388
Office for the Coordination of Humanitarian Affairs	407 890
United Nations Development Programme	124 005
Office of the Personal Representative of the Secretary-General for South Lebanon	75 449
World Health Organization	76 742
Office of the United Nations Security Coordinator	73 900
United Nations Office at Geneva	47 881
International Fund for Agricultural Development	30 861
World Food Programme	30 251
United Nations Transitional Administration in East Timor	25 679
International Labour Organization	22 885
Department of Humanitarian Affairs	16 330
United Nations Headquarters	14 981

Note 10
Other receivables

In line with note 2 (o), the balance in other receivables presented for the year 2001 has been restated to reflect the consolidation with the amounts paid on behalf of UNHCR by the United Nations Office at Geneva.

	2002	2001 (restated)
Amounts paid through the United Nations Office at Geneva	\$9 470 521	\$8 756 600
Other receivables	\$7 514 773	\$7 391 224
Consolidated balance 31 December	\$16 985 294	\$16 147 824

(a) The above-mentioned consolidated balance is composed of, inter alia: \$7.2 million for education grant advances; \$1.2 million for travel advances; \$1.1 million for outstanding value-added taxes; \$1.0 million for rental advances.

(b) In addition, an amount of \$741,603 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 2002. These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in UNHCR accounts.

	For the year 2002	Cumulative to 31 December 2002
Total loans made		\$16 362 777
Adjustments		
Unused funds refunded by implementing agencies		(817 068)
Transferred to the Refugee Committee established with Austrian Ministry of Interior		(4 105 721)
Exchange differences	\$97 050	5 628 215
		\$17 068 203
Liquidations		
Repayments	(100 093)	(14 654 067)
Write-offs/conversion into grants		(803 765)
Agencies collection fees and charges	(12 219)	(668 829)
		(16 126 661)
Total loans outstanding at 31.12.02		941 542
Of which refundable upon receipt to: implementing agencies for collection fees		(199 939)
Total loans refundable to UNHCR at 31.12.02^a		\$741 603

^a Breakdown by source of funds:

Major aid programmes	\$741 207
Other trust funds	396
Total	\$741 603

Note 11 Non-expendable property

On 31 December 2001, the acquisition value of non-expendable property recorded in the AssetTrak database was \$252,439,414 and the depreciated value was \$43,559,269.

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

Note 12
Accounts payable

The accounts payable include, inter alia, the following amounts due to other agencies (in United States dollars):

Central Emergency Revolving Fund	6 000 000
United Nations Office at Geneva	5 093 342
United Nations Development Programme	1 382 311
United Nations Volunteers	1 043 790
United Nations Headquarters	850 245
United Nations Joint Staff Pension Fund	45 605
International Organization for Migration	34 546
United Nations Children's Fund	32 588
World Food Programme	16 863
United Nations Compensation Commission	5 500

The above-mentioned balance with the United Nations Office at Geneva is composed of, inter alia, staff salaries and repatriation grants to be paid to staff by UNHCR through the United Nations Office at Geneva, in line with note (o); the amount payable in 2001 was \$1.4 million.

Note 13
Liabilities for end-of-service and post-retirement benefits

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

(a) After-service health insurance

The financial dimension of the Organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, it has been estimated that the UNHCR liability for after-service health insurance as of 31 December 2002 is as follows (in United States dollars):

	<i>Present value of future benefits</i>	<i>Accrued liability</i>
Gross liability	228 958 000	163 083 000
Offset from retiree contributions	61 969 000	43 383 000
Net liability	166 989 000	119 700 000

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

(b) Accrued annual leave

Terminating staff are entitled to be paid for any unused vacation days they may have accrued up to a maximum limit of 60 days. The Organization's total liability for such unpaid vacation compensation is estimated to be \$22 million approximately.

(c) Termination benefits

In line with the Staff Regulations and the Staff Rules of the United Nations, some staff members are entitled to repatriation grants and related expenditures of relocation upon their termination from the Organization based on the number of years of service. The Organization's total liability at the end of 2002 for such unpaid repatriation and relocation entitlement is estimated to be \$121 million. This estimate has been based on the actual number of UNHCR staff by duty station and representative averages for both salaries and years of service.

(d) Pension plan

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