



Economic and Social Council

Distr.: Limited
23 June 2005

Original: English

For information

United Nations Children's Fund

Executive Board

Second regular session 2005

28-30 September 2005

Item 12 of the provisional agenda*

Interim financial report and statements for the year ended 31 December 2004, the first year of the biennium 2004-2005

Summary

The present document, submitted for information to the Executive Board, contains the financial report on the accounts of UNICEF for the year ended 31 December 2004, the first year of the biennium 2004-2005. The document, comprised of the financial report and 10 statements supported by notes and 1 schedule, summarizes the financial results of transactions made in 2004. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the Chief Executives Board for Coordination, the document is prepared to achieve harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information is included in the notes to the financial statements.

* E/ICEF/2005/10.

Contents

		<i>Page</i>
	Abbreviations	3
I.	Interim financial report for the year ended 31 December 2004	4
II.	Financial statements for the year ended 31 December 2004	6
	Statement I.	
	Income and expenditures and changes in reserves and fund balances for the year ended 31 December 2004	6
	Statement II.	
	Assets, liabilities, reserves and fund balances as at 31 December 2004	7
	Statement III.	
	Cash flows for the year ended 31 December 2004	8
	Statement IV.	
	Statement of appropriations for the 2004-2005 biennium as at 31 December 2004	9
	Statement V.	
	All financial resources for the year ended 31 December 2004 ..	10
	Statement VI.	
	Status of funding for approved regular resources, supplementary funds and emergency relief and rehabilitation as at 31 December 2004	11
	Statement VII.	
	Programme cooperation: statement of approved programmes, expenditures and unspent balances for regular resources, supplementary funds and emergency relief and rehabilitation for the year ended 31 December 2004	12
	Statement VII-1.	
	Programme cooperation: statement of approved programmes, expenditures and unspent balances for regular resources for the year ended 31 December 2004	17
	Statement VII-2.	
	Programme cooperation: statement of approved programmes, expenditures and unspent balances for supplementary funds for the year ended 31 December 2004	21
	Statement VII-3.	
	Programme cooperation: statement of approved programmes, expenditures and unspent balances for emergency relief and rehabilitation for the year ended 31 December 2004	25
	Notes to the financial statements	29
	Schedule 1 to the financial statements: Contributions received or pledged for the year ended 31 December 2004	40

Abbreviations

AGFUND	Arab Gulf Programme for United Nations Development Organizations
CEB	Chief Executives Board for Coordination
GAVI	Global Alliance for Vaccines and Immunization
ILO	International Labour Organization
NGOs	non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
PSD	Private Sector Division (UNICEF)
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNECA	United Nations Economic Commission for Africa
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations Children's Fund
UNJSPF	United Nations Joint Staff Pension Fund
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
WFP	World Food Programme
WHO	World Health Organization

I. Interim financial report for the year ended 31 December 2004

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of UNICEF, accompanied by 10 statements and supported by 1 schedule. Of these, statements I, II, III and IV are presented in line with the formats agreed upon by the Chief Executives Board (CEB) for Coordination as a step towards harmonizing the accounts of agencies in the United Nations system. The financial report provides the financial results of UNICEF activities in 2004. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the year 2004 totalled \$1,969 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in 2004. Income comprised \$782 million for regular resources, \$796 million for other resources (regular) and \$391 million in other resources (emergency). The breakdown of UNICEF income by source is: 68 per cent (\$1,330 million) from Governments; 28 per cent (\$556 million) from fund-raising campaigns, the sale of greeting cards and individual donations; and 3 per cent (\$61 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities. An amount of \$22 million (1 per cent) was contributed under inter-organizational arrangements.

Expenditures

3. UNICEF expenditures in the year 2004 were \$1,599 million. This amount consisted of \$564 million for programme cooperation from regular resources, \$585 million for programme cooperation from other resources (regular), and \$359 million for other resources (emergency). The remaining expenditures of \$91 million were for management and administration.

Supported deliveries

4. UNICEF handled supported deliveries on behalf of third parties valued at \$132 million during 2004. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Trust funds

5. Trust funds not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In 2004, UNICEF received cash of \$591 million for these trust funds. Disbursements and obligations totalled \$579 million.

Cash holdings

6. UNICEF has total cash of \$1,334 million (which includes the unspent balances from trust funds in the amount of \$286 million). An amount of \$1,333 million is held in first-class banks, comprising \$1,256 million in interest-bearing term deposit accounts and \$77 million in current bank accounts. Cash on hand amounts to \$1 million.

Approved programmes

7. During 2004, the Executive Board approved the amount of \$1,406 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes \$221 million in programmes to be funded from UNICEF regular resources and \$815 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 2004. The total also includes \$370 million for projects financed by pledges for emergency relief and rehabilitation.

(Signed) Carol Bellamy
Executive Director
United Nations Children's Fund

II. Financial statements for the year ended 31 December 2004

STATEMENT I

INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES FOR THE YEAR ENDED 31 DECEMBER 2004 (In thousands of United States dollars)

		2004			2003
		Other resources			
		Regular resources	Supplementary funds	Emergency relief & rehabilitation	Total
INCOME					
Voluntary contributions					
Governments	(schedule 1)	437 639	590 919	310 461	1 339 019
Less: Transfer to support budget	(note 3)	(8 913)			(8 913)
		428 726	590 919	310 461	1 330 106
Non-governmental/private sector	(schedule 1)	917	186 581	76 785	264 283
Private Sector Division	(note 4)	291 125			291 125
Funds received under inter-organizational arrangements	(schedule 1)	144	18 007	3 827	21 978
Other income					
Interest income		22 992			22 992
Miscellaneous income	(note 5)	30 476			30 476
Currency exchange adjustments		7 579			7 579
TOTAL INCOME		781 959	795 507	391 073	1 968 539
EXPENDITURE					
Programme assistance		399 255	585 476	359 023	1 343 754
Programme support	(statement IV)	164 385			164 385
Total programme cooperation		563 640	585 476	359 023	1 508 139
Management and administration	(statement IV)	91 341			91 341
TOTAL EXPENDITURES		654 981	585 476	359 023	1 599 480
EXCESS OF INCOME OVER EXPENDITURES		126 978	210 031	32 050	369 059
Write-offs/prior period's adjustments	(note 6)	2 274	1 503	2 384	6 161
NET EXCESS OF INCOME OVER EXPENDITURES		124 704	208 528	29 666	362 898
Reserve balances, 1 January		59 014			59 014
Transfer to reserve for after-service health insurance	(note 7)	(10 000)			(10 000)
Increase in reserves	(note 7)	10 041			10 041
Fund balances, 1 January		368 036	439 540	213 565	1 021 141
RESERVES AND FUND BALANCES, 31 DECEMBER		551 795	648 068	243 231	1 443 094

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

(signed) Terry BROWN
Comptroller

(signed) Carol BELLAMY
Executive Director

STATEMENT II
ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 DECEMBER 2004
(In thousands of United States dollars)

		2004	2003
ASSETS			
Cash and term deposits	(note 8)	1 333 693	961 359
Accounts receivable			
Contributions receivable	(note 9)	275 208	269 093
Less: Provision for uncollectible contributions	(note 10)	<u>(5 000)</u>	<u>(5 000)</u>
Net contributions receivable		270 208	264 093
Other	(note 11)	334 933	344 898
Inventories	(note 12)	25 999	28 519
Buildings and equipment	(note 13)	<u>15 364</u>	<u>13 029</u>
TOTAL ASSETS		<u><u>1 980 197</u></u>	<u><u>1 611 898</u></u>
LIABILITIES			
Contributions received in advance	(note 14)	7 817	2 750
Unliquidated obligations	(note 15)	138 029	127 891
Accounts payable	(note 16)	69 853	80 255
Trust funds	(note 17)	286 021	289 397
Medical insurance plans	(note 18)	<u>35 383</u>	<u>31 450</u>
TOTAL LIABILITIES		<u>537 103</u>	<u>531 743</u>
RESERVES AND FUND BALANCES			
Reserves			
For procurement services - staff and related costs	(note 7)	2 000	2 000
For insurance	(note 7)	115	142
For capital assets	(note 7)	26 940	26 872
For after-service health insurance	(note 7)	<u>40 000</u>	<u>30 000</u>
Total reserves		<u>69 055</u>	<u>59 014</u>
Fund balances			
Regular resources		482 740	368 036
Supplementary funds		648 068	439 540
Emergency relief and rehabilitation		<u>243 231</u>	<u>213 565</u>
Total fund balances		<u>1 374 039</u>	<u>1 021 141</u>
TOTAL RESERVES AND FUND BALANCES		<u>1 443 094</u>	<u>1 080 155</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>1 980 197</u></u>	<u><u>1 611 898</u></u>

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

(signed) Terry BROWN
Comptroller

(signed) Carol BELLAMY
Executive Director

STATEMENT III

CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2004
(In thousands of United States dollars)

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net excess of income over expenditures	362 898	200 149
(Increase) in contributions receivable	(6 115)	(114 636)
(Increase) decrease in other accounts receivable	9 965	(23 470)
(Increase) decrease in other assets	2 520	(1 634)
Increase in contributions received in advance	5 067	1 335
(decrease) in accounts payable	(6 469)	(10 515)
Increase (decrease) in unliquidated obligations	10 138	(8 250)
Less: Interest income	(22 992)	(13 467)
NET CASH FROM OPERATING ACTIVITIES	<u>355 012</u>	<u>29 512</u>
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES		
Increase (decrease) in balances on trust funds	(3 376)	114 885
Plus: Interest income	22 992	13 467
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	<u>19 616</u>	<u>128 352</u>
CASH FLOWS FROM OTHER SOURCES:		
(Increase) in land and buildings	(2 335)	(287)
Transfer to reserve for after-service health insurance	10 000	30 000
Transfer from regular resources	(10 000)	(30 000)
Increase/adjustment in reserves	41	53
NET CASH FROM OTHER SOURCES	<u>(2 294)</u>	<u>(234)</u>
NET INCREASE IN CASH AND TERM DEPOSITS	<u>372 334</u>	<u>157 630</u>
CASH AND TERM DEPOSITS, 1 JANUARY	<u>961 359</u>	<u>803 729</u>
CASH AND TERM DEPOSITS, 31 DECEMBER	<u>1 333 693</u>	<u>961 359</u>

STATEMENT IV

STATEMENT OF APPROPRIATIONS FOR THE 2004-2005 BIENNIUM AS AT 31 DECEMBER 2004

(In thousands of United States dollars)

	Appropriations				Expenditures			
	Original	Supplement	Transfers/ adjustments	Revised	Programme support	Management and administration	Total	Unspent
Programme support								
Country and regional offices	373 014		(6 097)	366 917	173 177		173 177	193 740
Headquarters	96 088		3 186	99 274	47 670		47 670	51 604
Subtotal	469 102		(2 911)	466 191	220 847		220 847	245 344
Management and administration	229 804		2 911	232 715		109 635	109 635	123 080
Total	698 906			698 906	220 847	109 635	330 482	368 424
Expenditures					220 847	109 635	330 482	
Less: Recovery from packing and assembly activities					4 206		4 206	
Recovery from supplementary-funded and emergency relief and rehabilitation-funded projects a/					49 991	10 193	60 184	
Agency commissions from administration of non-procurement trust funds and Junior Professional Officers						1 453	1 453	
Government contribution towards local costs					173		173	
Transfer from income in respect of income tax reimbursement					2 092	6 648	8 740	
Subtotal					56 462	18 294	74 756	
Net expenditures (statement I)					164 385	91 341	255 726	

a/ The figures are presented in line with the 2004-2005 biennium support budget preparation.

STATEMENT V
ALL FINANCIAL RESOURCES
FOR THE YEAR ENDED 31 DECEMBER 2004
(In thousands of United States dollars)

	2004					2003
	Other resources					
	Regular resources	Supplementary funds	Emergency relief & rehabilitation	Trust funds	Total	Total
Opening balances	368 036	439 540	213 565	268 374	1 289 515	972 592
Income/receipts	<u>781 959</u>	<u>795 507</u>	<u>391 073</u>	<u>590 559</u>	<u>2 559 098</u>	<u>2 316 082</u>
Funds available	1 149 995	1 235 047	604 638	858 933	3 848 613	3 288 674
Expenditures	654 981	585 476	359 023	579 079	2 178 559	1 958 383
Write-offs/prior periods' adjustments	2 274	1 503	2 384		6 161	10 776
Transfer to reserve for after-service health insurance	<u>10 000</u>				<u>10 000</u>	<u>30 000</u>
Closing balances	<u><u>482 740</u></u>	<u><u>648 068</u></u>	<u><u>243 231</u></u>	<u><u>279 854</u></u>	<u><u>1 653 893</u></u>	<u><u>1 289 515</u></u>

STATEMENT VI
STATUS OF FUNDING FOR APPROVED REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION
AS AT 31 DECEMBER 2004

(In thousands of United States dollars)

	Regular resources	Other resources		Total
		Supplementary funds	Emergency relief and rehabilitation	
Unspent balances of programmes as at 1 January 2004	1 841 449	564 222	251 876	2 657 547
Approved at Executive Board sessions a/				
New programmes	149 704			149 704
Made between Executive Board sessions b/	71 154	814 557	370 011	1 255 722
Write-off of pledges		(1 503)	(2 384)	(3 887)
Recoveries to the budget	(74 756)			(74 756)
Subtotal	1 987 551	1 377 276	619 503	3 984 330
Expenditures	654 981	585 476	359 023	1 599 480
Unspent balances of programmes as at 31 December 2004	1 332 570	791 800	260 480	2 384 850
Fund balances as at 31 December 2004	482 740	648 068	243 231	1 374 039
To be financed from future income	849 830	143 732	17 249	1 010 811

a/ E/ICEF/2003/P/L.29 (decision 2003/18); E/ICEF/2003/AB/L.14 (decision 2003/17); E/ICEF/2004/P/L.25 (decision 2004/11);
E/ICEF/2004/P/L.1 to E/ICEF/2004/P/L.23 (decision 2004/6)

b/ 2004 programme budget allotments arising from PSD income, regular resources for unfunded other resources projects

STATEMENT VII

**PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION
FOR THE YEAR ENDED 31 DECEMBER 2004**

(In Thousands of United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
AFRICA					
Angola	14 305	47 470	61 775	20 685	41 090
Benin	13 103	6 058	19 161	6 420	12 741
Botswana	2 849	1 957	4 806	1 229	3 577
Burkina Faso	13 575	8 522	22 097	12 021	10 076
Burundi	7 246	27 308	34 554	15 802	18 752
Cameroon	14 305	5 120	19 425	6 504	12 921
Cape Verde	1 215	738	1 953	1 087	866
Central African Republic	6 254	4 612	10 866	4 687	6 179
Chad	9 583	19 559	29 142	14 366	14 776
Comoros	3 179	143	3 322	930	2 392
Congo	5 478	1 273	6 751	2 209	4 542
Côte d'Ivoire	22 507	12 286	34 793	17 455	17 338
Democratic Republic of the Congo	44 470	47 496	91 966	52 260	39 706
Equatorial Guinea	2 270	109	2 379	720	1 659
Eritrea	17 316	4 547	21 863	12 171	9 692
Ethiopia	88 478	27 552	116 030	55 799	60 231
Gabon	2 093	798	2 891	1 428	1 463
Gambia	3 530	101	3 631	1 872	1 759
Ghana	19 029	7 918	26 947	13 908	13 039
Guinea	9 738	4 519	14 257	6 371	7 886
Guinea-Bissau	5 961	1 408	7 369	2 420	4 949
Kenya	30 648	10 573	41 221	10 026	31 195
Lesotho	5 424	2 583	8 007	3 072	4 935
Liberia	10 837	20 241	31 078	16 962	14 116
Madagascar	7 905	34 330	42 235	12 274	29 961
Malawi	26 347	18 116	44 463	21 022	23 441
Mali	26 488	9 055	35 543	11 985	23 558
Mauritania	10 419	2 664	13 083	4 275	8 808
Mauritius	47		47		47
Mozambique	42 700	6 313	49 013	19 301	29 712
Namibia	3 343	3 035	6 378	3 272	3 106
Niger	36 537	8 843	45 380	14 269	31 111
Nigeria	98 713	75 590	174 303	42 809	131 494
Rwanda	10 110	2 542	12 652	6 095	6 557
Sao Tome and Principe	1 874	145	2 019	769	1 250
Senegal	11 503	5 859	17 362	6 984	10 378
Sierra Leone	19 574	7 452	27 026	10 064	16 962
Somalia	33 061	24 573	57 634	22 757	34 877
South Africa	5 593	6 015	11 608	4 539	7 069

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Swaziland	4 784	3 849	8 633	4 342	4 291
Togo	6 412	2 576	8 988	3 449	5 539
Uganda	21 069	14 144	35 213	19 730	15 483
United Republic of Tanzania	36 083	6 707	42 790	18 800	23 990
Zambia	17 677	4 884	22 561	8 746	13 815
Zimbabwe	12 095	10 547	22 642	11 072	11 570
Regional	8 158	544	8 702	3 515	5 187
Area total	793 885	510 674	1 304 559	530 473	774 086
THE AMERICAS AND THE CARIBBEAN					
Argentina	2 468	5 177	7 645	2 660	4 985
Barbados		216	216		216
Belize	1 996	304	2 300	739	1 561
Bolivia	12 084	4 615	16 699	7 618	9 081
Brazil	9 803	9 537	19 340	10 539	8 801
Chile	774	1 362	2 136	674	1 462
Colombia	6 338	4 109	10 447	4 364	6 083
Costa Rica	2 126	159	2 285	776	1 509
Cuba	2 630	996	3 626	1 461	2 165
Dominican Republic	5 738	661	6 399	1 343	5 056
Ecuador	5 857	2 050	7 907	3 237	4 670
El Salvador	3 141	503	3 644	1 505	2 139
Guatemala	7 114	6 206	13 320	4 378	8 942
Guyana	2 024	1 286	3 310	891	2 419
Haiti	8 705	13 328	22 033	10 577	11 456
Honduras	3 577	1 571	5 148	1 972	3 176
Jamaica	2 780	1 815	4 595	2 098	2 497
Mexico	4 531	2 784	7 315	2 482	4 833
Nicaragua	12 728	1 523	14 251	4 872	9 379
Panama	1 161	529	1 690	603	1 087
Paraguay	2 829	761	3 590	1 670	1 920
Peru	2 993	2 753	5 746	2 744	3 002
Suriname		830	830		830
Uruguay	1 303	2 313	3 616	976	2 640
Venezuela	2 216	787	3 003	968	2 035
Regional	8 942	1 240	10 182	2 667	7 515
Area total	113 858	67 415	181 273	71 814	109 459
EAST ASIA AND THE PACIFIC					
Cambodia	26 720	11 298	38 018	14 864	23 154
China	29 885	8 014	37 899	17 178	20 721
Democratic People's Republic of Korea	5 931	20 054	25 985	18 087	7 898
Indonesia	14 999	25 747	40 746	12 060	28 686
Lao People's Democratic Republic	11 126	3 208	14 334	5 670	8 664
Malaysia	672	1 500	2 172	498	1 674

14

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Mongolia	3 602	1 505	5 107	1 738	3 369
Myanmar	18 872	2 590	21 462	10 211	11 251
Pacific island countries	9 349	1 866	11 215	3 284	7 931
Papua New Guinea	5 428	1 058	6 486	2 207	4 279
Philippines	4 040	17 160	21 200	6 042	15 158
Thailand	7 151	3 445	10 596	4 525	6 071
Timor-Leste	11 024	3 207	14 231	5 171	9 060
Viet Nam	18 012	7 250	25 262	10 490	14 772
Area total	166 811	107 902	274 713	112 025	162 688
SOUTH ASIA					
Afghanistan	51 355	37 221	88 576	55 689	32 887
Bangladesh	56 468	43 747	100 215	32 767	67 448
Bhutan	3 942	1 659	5 601	2 290	3 311
India	171 153	93 148	264 301	79 003	185 298
Maldives	2 703	2 749	5 452	785	4 667
Nepal	20 871	11 738	32 609	12 028	20 581
Pakistan	85 038	16 012	101 050	37 660	63 390
Sri Lanka	14 610	21 009	35 619	13 386	22 233
Area total	406 140	227 283	633 423	233 608	399 815
MIDDLE EAST AND NORTH AFRICA					
Algeria	4 463	548	5 011	1 774	3 237
Djibouti	4 102	2 764	6 866	2 198	4 668
Egypt	14 749	9 369	24 118	13 396	10 722
Iran (Islamic Republic of)	4 184	35 091	39 275	14 892	24 383
Iraq	98 798	102 202	201 000	94 521	106 479
Jordan	3 664	590	4 254	1 042	3 212
Kuwait	30		30		30
Lebanon	2 190	389	2 579	630	1 949
Morocco	6 900	1 274	8 174	3 932	4 242
Oman	170	556	726	496	230
Palestinian children and mothers	9 419	13 379	22 798	9 809	12 989
Sudan	33 862	121 841	155 703	85 214	70 489
Syrian Arab Republic	3 386	(43)	3 343	1 068	2 275
Tunisia	2 437	308	2 745	1 215	1 530
Yemen	20 645	5 055	25 700	4 895	20 805
Regional	18 607	1 813	20 420	4 438	15 982
Area total	227 606	295 136	522 742	239 520	283 222

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	5 413	1 748	7 161	3 133	4 028
Armenia	1 028	3 933	4 961	851	4 110
Azerbaijan	1 648	4 933	6 581	1 273	5 308
Belarus	1 708	234	1 942	717	1 225
Bulgaria	214	225	439		439
Bosnia and Herzegovina	4 924	5 822	10 746	4 604	6 142
Croatia	267	477	744	465	279
Georgia	2 043	1 218	3 261	1 221	2 040
Kazakhstan	1 245	6 876	8 121	1 530	6 591
Kosovo, Serbia and Montenegro	2 921	3 096	6 017	3 498	2 519
Kyrgyzstan	1 492	5 597	7 089	1 264	5 825
Republic of Moldova	4 184	1 447	5 631	2 361	3 270
Romania	3 696	4 469	8 165	3 194	4 971
Russian Federation	3 643	8 521	12 164	8 257	3 907
Serbia and Montenegro	5 409	4 719	10 128	3 589	6 539
Tajikistan	3 529	11 017	14 546	6 728	7 818
The former Yugoslav Republic of Macedonia	2 760	3 725	6 485	2 090	4 395
Turkey	3 270	2 276	5 546	2 670	2 876
Turkmenistan	1 395	4 699	6 094	1 202	4 892
Ukraine	2 750	1 131	3 881	2 022	1 859
Uzbekistan	2 184	10 244	12 428	2 066	10 362
Yugoslavia (former)	24		24		24
Regional	11 944	1 353	13 297	2 871	10 426
Area total	<u>67 691</u>	<u>87 760</u>	<u>155 451</u>	<u>55 606</u>	<u>99 845</u>
GLOBAL ASSISTANCE					
Emergency Programme Fund	47 111	13 486	60 597	9 761	50 836
Immunization	3 537	4 498	8 035	2 743	5 292
Intercountry programmes	124 553	83 279	207 832	84 240	123 592
Contributions to be allocated		3 115	3 115		3 115
Innocenti Research Centre	7 449	991	8 440	3 964	4 476
TOTAL GLOBAL ASSISTANCE	<u>182 650</u>	<u>105 369</u>	<u>288 019</u>	<u>100 708</u>	<u>187 311</u>
TOTAL PROGRAMME ASSISTANCE	<u>1 958 641</u>	<u>1 401 539</u>	<u>3 360 180</u>	<u>1 343 754</u>	<u>2 016 426</u>

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Programme support	466 191		466 191	164 385	301 806
Management and administration	232 715		232 715	91 341	141 374
Recoveries to the budget		(74 756)	(74 756)		(74 756)
TOTAL BUDGET	698 906	(74 756)	624 150	255 726	368 424
TOTAL COOPERATION	2 657 547	1 326 783	3 984 330	1 599 480	2 384 850

STATEMENT VII-1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR REGULAR RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2004

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
AFRICA					
Angola	5 725	23 559	29 284	5 179	24 105
Benin	9 632	509	10 141	2 086	8 055
Botswana	2 614	298	2 912	604	2 308
Burkina Faso	8 562	286	8 848	5 251	3 597
Burundi	3 167	11 958	15 125	3 468	11 657
Cameroon	12 005	690	12 695	2 724	9 971
Cape Verde	669	611	1 280	590	690
Central African Republic	4 854	1 705	6 559	2 693	3 866
Chad	6 432	2 460	8 892	4 766	4 126
Comoros	2 832		2 832	704	2 128
Congo	4 925		4 925	1 030	3 895
Côte d'Ivoire	14 928		14 928	3 422	11 506
Democratic Republic of the Congo	33 244	750	33 994	18 717	15 277
Equatorial Guinea	1 963		1 963	619	1 344
Eritrea	4 280		4 280	1 589	2 691
Ethiopia	52 363	1 000	53 363	18 620	34 743
Gabon	1 842		1 842	620	1 222
Gambia	2 493	20	2 513	914	1 599
Ghana	7 333	981	8 314	3 902	4 412
Guinea	7 537	20	7 557	2 778	4 779
Guinea-Bissau	4 543	80	4 623	1 298	3 325
Kenya	26 068	30	26 098	5 279	20 819
Lesotho	4 007	500	4 507	1 457	3 050
Liberia	3 361	2 429	5 790	3 171	2 619
Madagascar	6 133	26 241	32 374	4 996	27 378
Malawi	15 151	400	15 551	4 853	10 698
Mali	21 933	200	22 133	5 573	16 560
Mauritania	7 099	150	7 249	1 324	5 925
Mauritius	44		44		44
Mozambique	24 790	500	25 290	8 514	16 776
Namibia	1 640	477	2 117	1 086	1 031
Niger	33 155	60	33 215	6 847	26 368
Nigeria	87 044	3 382	90 426	24 544	65 882
Rwanda	7 723		7 723	3 626	4 097
Sao Tome and Principe	1 842		1 842	608	1 234
Senegal	6 501	745	7 246	2 487	4 759
Sierra Leone	12 246		12 246	2 446	9 800
Somalia	23 011	323	23 334	4 748	18 586
South Africa	2 944	500	3 444	1 116	2 328
Swaziland	1 806		1 806	1 151	655
Togo	5 180		5 180	1 609	3 571

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Uganda	10 741	1 572	12 313	7 790	4 523
United Republic of Tanzania	24 961		24 961	10 032	14 929
Zambia	11 989		11 989	4 010	7 979
Zimbabwe	2 423	4 270	6 693	2 476	4 217
Area total	533 735	86 706	620 441	191 317	429 124

THE AMERICAS AND THE CARIBBEAN

Argentina	89	3 042	3 131	444	2 687
Belize	1 915	280	2 195	654	1 541
Bolivia	4 948	923	5 871	2 080	3 791
Brazil	2 111	2 157	4 268	1 695	2 573
Chile	627	975	1 602	451	1 151
Colombia	3 476	350	3 826	972	2 854
Costa Rica	1 882	120	2 002	580	1 422
Cuba	2 106		2 106	806	1 300
Dominican Republic	2 317	275	2 592	626	1 966
Ecuador	4 284	465	4 749	1 273	3 476
El Salvador	2 159	370	2 529	607	1 922
Guatemala	3 042	3 998	7 040	1 092	5 948
Guyana	1 925	710	2 635	810	1 825
Haiti	7 273	1 568	8 841	4 210	4 631
Honduras	3 332	380	3 712	1 370	2 342
Jamaica	2 122	580	2 702	873	1 829
Mexico	2 625	505	3 130	826	2 304
Nicaragua	3 116		3 116	837	2 279
Panama	1 113	197	1 310	552	758
Paraguay	2 118	150	2 268	757	1 511
Peru	1 915	940	2 855	1 226	1 629
Uruguay	759	2 000	2 759	520	2 239
Venezuela	1 825	300	2 125	653	1 472
Regional	6 364	1 350	7 714	2 037	5 677
Area total	63 443	21 635	85 078	25 951	59 127

EAST ASIA AND THE PACIFIC

Cambodia	7 686		7 686	4 074	3 612
China	25 121	1 483	26 604	12 341	14 263
Democratic People's Republic of Korea	3 650		3 650	1 024	2 626
Indonesia	10 546	669	11 215	5 534	5 681
Lao People's Democratic Republic	5 154	350	5 504	1 775	3 729
Malaysia	672	1 500	2 172	498	1 674
Mongolia	2 520	200	2 720	921	1 799
Myanmar	13 988		13 988	7 042	6 946
Pacific island countries	8 493	945	9 438	2 292	7 146
Papua New Guinea	4 545	365	4 910	1 317	3 593

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Philippines	2 347	12 141	14 488	2 272	12 216
Thailand	3 100	75	3 175	893	2 282
Timor-Leste	1 271	590	1 861	1 000	861
Viet Nam	9 583	520	10 103	4 415	5 688
Area total	98 676	18 838	117 514	45 398	72 116
SOUTH ASIA					
Afghanistan	18 818	2 000	20 818	11 139	9 679
Bangladesh	30 685		30 685	10 949	19 736
Bhutan	2 706	651	3 357	1 201	2 156
India	131 146	950	132 096	28 877	103 219
Maldives	2 683		2 683	706	1 977
Nepal	15 131	221	15 352	5 427	9 925
Pakistan	67 083	300	67 383	12 584	54 799
Sri Lanka	2 707		2 707	971	1 736
Area total	270 959	4 122	275 081	71 854	203 227
MIDDLE EAST AND NORTH AFRICA					
Algeria	3 663		3 663	1 215	2 448
Djibouti	3 592		3 592	857	2 735
Egypt	5 932		5 932	2 740	3 192
Iran (Islamic Republic of)	2 380	7 998	10 378	1 774	8 604
Iraq	2 850	3 872	6 722	1 256	5 466
Jordan	3 100	510	3 610	617	2 993
Lebanon	1 937	54	1 991	599	1 392
Morocco	4 683	288	4 971	1 845	3 126
Oman	45		45		45
Palestinian children and mothers	3 368		3 368	1 621	1 747
Sudan	15 757	12 672	28 429	12 734	15 695
Syrian Arab Republic	3 119		3 119	955	2 164
Tunisia	2 180	81	2 261	807	1 454
Yemen	12 863		12 863	3 565	9 298
Regional	17	250	267		267
Area total	65 486	25 725	91 211	30 585	60 626
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	1 495	341	1 836	662	1 174
Armenia	723	3 505	4 228	717	3 511
Azerbaijan	1 107	4 760	5 867	1 068	4 799
Belarus	1 323	170	1 493	603	890
Bosnia and Herzegovina	939	2 833	3 772	787	2 985

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Croatia	(17)	222	205	220	(15)
Georgia	1 517		1 517	729	788
Kazakhstan	1 000	5 221	6 221	1 005	5 216
Kosovo, Serbia and Montenegro	1 489	2 226	3 715	1 550	2 165
Kyrgyzstan	1 157	5 567	6 724	1 091	5 633
Republic of Moldova	2 282	300	2 582	676	1 906
Romania	888	3 385	4 273	788	3 485
Russian Federation	1 906	340	2 246	1 247	999
Tajikistan	1 384	6 421	7 805	1 342	6 463
The former Yugoslav Republic of Macedonia	717	3 560	4 277	700	3 577
Turkey	2 229	340	2 569	1 361	1 208
Turkmenistan	1 100	4 680	5 780	1 062	4 718
Ukraine	2 243	280	2 523	1 118	1 405
Uzbekistan	1 869	9 730	11 599	1 933	9 666
Serbia and Montenegro	879	3 127	4 006	719	3 287
Yugoslavia (former)	1		1		1
Regional	4 820	435	5 255	1 340	3 915
Area total	31 051	57 443	88 494	20 718	67 776
GLOBAL ASSISTANCE					
Emergency Programme Fund	42 064	61	42 125	769	41 356
Immunization	737		737		737
Intercountry programmes	36 392	6 328	42 720	12 663	30 057
TOTAL GLOBAL ASSISTANCE	79 193	6 389	85 582	13 432	72 150
TOTAL PROGRAMME ASSISTANCE	1 142 543	220 858	1 363 401	399 255	964 146
Programme support	466 191		466 191	164 385	301 806
Management and administration	232 715		232 715	91 341	141 374
Recoveries to the budget		(74 756)	(74 756)		(74 756)
TOTAL BUDGET	698 906	(74 756)	624 150	255 726	368 424
TOTAL COOPERATION	1 841 449	146 102	1 987 551	654 981	1 332 570

STATEMENT VII-2

**PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR SUPPLEMENTARY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2004**

(In thousands of United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
AFRICA					
Angola	5 118	12 667	17 785	6 362	11 423
Benin	3 460	5 549	9 009	4 334	4 675
Botswana	293	1 659	1 952	652	1 300
Burkina Faso	5 044	8 108	13 152	6 667	6 485
Burundi	1 390	3 775	5 165	1 557	3 608
Cameroon	2 300	4 430	6 730	3 780	2 950
Cape Verde	546	127	673	497	176
Central African Republic	1 225	2 219	3 444	1 401	2 043
Chad	3 150	6 085	9 235	4 985	4 250
Comoros	99	143	242	114	128
Congo	108	1 271	1 379	658	721
Côte d'Ivoire	1 972	7 599	9 571	7 665	1 906
Democratic Republic of the Congo	5 657	20 740	26 397	11 715	14 682
Equatorial Guinea	307	109	416	101	315
Eritrea	8 857	1 045	9 902	4 267	5 635
Ethiopia	20 057	15 900	35 957	14 792	21 165
Gabon	251	798	1 049	808	241
Gambia	1 037	81	1 118	958	160
Ghana	11 637	6 895	18 532	9 938	8 594
Guinea	1 950	3 172	5 122	2 177	2 945
Guinea-Bissau	1 387	1 217	2 604	1 122	1 482
Kenya	3 736	7 644	11 380	3 632	7 748
Lesotho	1 059	1 964	3 023	1 138	1 885
Liberia	2 609	2 031	4 640	1 884	2 756
Madagascar	1 598	7 449	9 047	6 652	2 395
Malawi	8 408	16 490	24 898	13 144	11 754
Mali	4 588	8 101	12 689	6 318	6 371
Mauritania	2 094	2 108	4 202	2 051	2 151
Mauritius	3		3		3
Mozambique	14 141	4 512	18 653	7 425	11 228
Namibia	1 703	2 307	4 010	2 165	1 845
Niger	3 382	8 783	12 165	7 422	4 743
Nigeria	11 669	72 208	83 877	18 265	65 612
Rwanda	3 180	2 036	5 216	2 370	2 846
Sao Tome and Principe	32	145	177	161	16
Senegal	4 193	4 510	8 703	3 680	5 023
Sierra Leone	3 270	4 307	7 577	2 558	5 019
Somalia	6 732	13 438	20 170	7 629	12 541
South Africa	2 649	5 515	8 164	3 423	4 741
Swaziland	1 004	3 175	4 179	1 040	3 139

E/ICEF/2005/AB/L.4

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Togo	1 232	2 576	3 808	1 840	1 968
Uganda	8 923	5 186	14 109	5 655	8 454
United Republic of Tanzania	9 486	3 894	13 380	6 109	7 271
Zambia	4 143	4 492	8 635	3 385	5 250
Zimbabwe	3 395	3 629	7 024	1 860	5 164
Regional	845	127	972	361	611
Area total	179 919	290 216	470 135	194 717	275 418

THE AMERICAS AND THE CARIBBEAN

Argentina	2 379	1 923	4 302	2 216	2 086
Barbados		54	54		54
Belize	81	24	105	85	20
Bolivia	7 134	3 692	10 826	5 536	5 290
Brazil	7 692	7 380	15 072	8 844	6 228
Chile	147	387	534	223	311
Colombia	1 577	3 759	5 336	2 271	3 065
Costa Rica	244	39	283	196	87
Cuba	523	873	1 396	557	839
Dominican Republic	3 424	376	3 800	719	3 081
Ecuador	1 551	1 585	3 136	1 964	1 172
El Salvador	927	192	1 119	762	357
Guatemala	4 169	2 208	6 377	3 286	3 091
Guyana	99	576	675	81	594
Haiti	1 432	5 105	6 537	1 975	4 562
Honduras	279	1 191	1 470	591	879
Jamaica	658	1 070	1 728	1 154	574
Mexico	1 906	2 279	4 185	1 656	2 529
Nicaragua	9 612	783	10 395	3 771	6 624
Panama	48	332	380	51	329
Paraguay	711	611	1 322	913	409
Peru	1 053	1 703	2 756	1 477	1 279
Suriname		830	830		830
Uruguay	544	313	857	456	401
Venezuela	377	487	864	315	549
Regional	1 387	62	1 449	653	796
Area total	47 954	37 834	85 788	39 752	46 036

EAST ASIA AND THE PACIFIC

Cambodia	19 074	11 298	30 372	10 790	19 582
China	4 766	6 365	11 131	4 837	6 294
Democratic People's Republic of Korea	534	844	1 378	1 207	171
Indonesia	3 741	12 954	16 695	4 404	12 291
Lao People's Democratic Republic	5 972	2 858	8 830	3 895	4 935
Mongolia	1 044	1 326	2 370	817	1 553
Myanmar	4 884	2 084	6 968	3 169	3 799

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Pacific island countries	856	921	1 777	992	785
Papua New Guinea	883	693	1 576	890	686
Philippines	1 693	4 310	6 003	3 770	2 233
Thailand	4 051	2 864	6 915	3 632	3 283
Timor-Leste	9 026	2 627	11 653	3 730	7 923
Viet Nam	8 415	6 730	15 145	6 075	9 070
Area total	64 939	55 874	120 813	48 208	72 605
SOUTH ASIA					
Afghanistan	17 693	30 607	48 300	32 162	16 138
Bangladesh	25 562	25 467	51 029	14 697	36 332
Bhutan	1 236	1 008	2 244	1 089	1 155
India	38 183	90 604	128 787	49 277	79 510
Maldives	20	187	207	79	128
Nepal	5 740	11 517	17 257	6 601	10 656
Pakistan	17 952	15 712	33 664	25 076	8 588
Sri Lanka	1 972	3 923	5 895	1 783	4 112
Area total	108 358	179 025	287 383	130 764	156 619
MIDDLE EAST AND NORTH AFRICA					
Algeria	705	235	940	385	555
Djibouti	516	2 764	3 280	1 347	1 933
Egypt	8 817	9 369	18 186	10 656	7 530
Iran (Islamic Republic of)	733	1 965	2 698	666	2 032
Iraq	2 571	94 801	97 372	34 395	62 977
Jordan	590	81	671	425	246
Lebanon	262	335	597	31	566
Morocco	2 217	346	2 563	1 618	945
Oman	125	556	681	496	185
Palestinian children and mothers	4 192	3 366	7 558	4 448	3 110
Sudan	1 522	12 588	14 110	8 964	5 146
Syrian Arab Republic	290		290	113	177
Tunisia	257	227	484	408	76
Yemen	7 781	5 055	12 836	1 330	11 506
Regional	110	193	303	66	237
Area total	30 688	131 881	162 569	65 348	97 221
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	3 678	1 441	5 119	2 475	2 644
Armenia	317	590	907	145	762
Azerbaijan	539	173	712	205	507

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
Belarus	383	64	447	114	333
Bosnia and Herzegovina	2 789	2 853	5 642	3 326	2 316
Bulgaria	214	225	439		439
Croatia	64	255	319	245	74
Georgia	489	791	1 280	355	925
Kazakhstan	245	1 655	1 900	525	1 375
Kosovo, Serbia and Montenegro	1 344	1 098	2 442	1 175	1 267
Kyrgyzstan	335	30	365	173	192
Republic of Moldova	1 902	1 147	3 049	1 685	1 364
Romania	2 802	1 084	3 886	2 406	1 480
Russian Federation	983	2 847	3 830	1 066	2 764
Tajikistan	1 038	2 355	3 393	2 591	802
The former Yugoslav Republic of Macedonia	1 917	170	2 087	1 282	805
Turkey	982	1 938	2 920	1 299	1 621
Turkmenistan	291	26	317	143	174
Ukraine	492	851	1 343	904	439
Uzbekistan	315	514	829	133	696
Serbia and Montenegro	3 897	1 695	5 592	2 746	2 846
Regional	3 901	962	4 863	1 547	3 316
Area total	28 917	22 764	51 681	24 540	27 141
GLOBAL ASSISTANCE					
Emergency Programme Fund	5 047	13 020	18 067	3 863	14 204
Immunization	2 800	4 498	7 298	2 743	4 555
Inter-country programmes	88 151	76 951	165 102	71 577	93 525
Innocenti Research Centre	7 449	991	8 440	3 964	4 476
TOTAL GLOBAL ASSISTANCE	103 447	95 460	198 907	82 147	116 760
TOTAL PROGRAMME ASSISTANCE	564 222	813 054	1 377 276	585 476	791 800

STATEMENT VII-3

**PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES
FOR EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 2004**

(In Thousands of United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
AFRICA					
Angola	3 462	11 244	14 706	9 144	5 562
Benin	11		11		11
Botswana	(58)		(58)	(27)	(31)
Burkina Faso	(31)	128	97	103	(6)
Burundi	2 689	11 575	14 264	10 777	3 487
Central African Republic	175	688	863	593	270
Chad	1	11 014	11 015	4 615	6 400
Comoros	248		248	112	136
Congo	445	2	447	521	(74)
Côte d'Ivoire	5 607	4 687	10 294	6 368	3 926
Democratic Republic of the Congo	5 569	26 006	31 575	21 828	9 747
Eritrea	4 179	3 502	7 681	6 315	1 366
Ethiopia	16 058	10 652	26 710	22 387	4 323
Ghana	59	42	101	68	33
Guinea	251	1 446	1 697	1 416	281
Guinea-Bissau	31	(8)	23		23
Kenya	844	2 899	3 743	1 115	2 628
Lesotho	358	119	477	477	
Liberia	4 867	15 781	20 648	11 907	8 741
Madagascar	174	640	814	626	188
Malawi	2 788	1 226	4 014	3 025	989
Mali	(33)	754	721	94	627
Mauritania	1 226	406	1 632	900	732
Mozambique	3 769	1 301	5 070	3 362	1 708
Namibia		251	251	21	230
Rwanda	(793)	506	(287)	99	(386)
Senegal	809	604	1 413	817	596
Sierra Leone	4 058	3 145	7 203	5 060	2 143
Somalia	3 318	10 812	14 130	10 380	3 750
Swaziland	1 974	674	2 648	2 151	497
Uganda	1 405	7 386	8 791	6 285	2 506
United Republic of Tanzania	1 636	2 813	4 449	2 659	1 790
Zambia	1 545	392	1 937	1 351	586
Zimbabwe	6 277	2 648	8 925	6 736	2 189
Regional	7 313	417	7 730	3 154	4 576
Area total	80 231	133 752	213 983	144 439	69 544

E/ICEF/2005/AB/L.4

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
THE AMERICAS AND THE CARIBBEAN					
Argentina		212	212		212
Barbados		162	162		162
Belize					
Bolivia	2		2	2	
Colombia	1 285		1 285	1 121	164
Cuba	1	123	124	98	26
Dominican Republic	(3)	10	7	(2)	9
Ecuador	22		22		22
El Salvador	55	(59)	(4)	136	(140)
Guatemala	(97)		(97)		(97)
Haiti		6 655	6 655	4 392	2 263
Honduras	(34)		(34)	11	(45)
Jamaica		165	165	71	94
Nicaragua		740	740	264	476
Peru	25	110	135	41	94
Venezuela	14		14		14
Regional	1 191	(172)	1 019	(23)	1 042
Area total	2 461	7 946	10 407	6 111	4 296
EAST ASIA AND THE PACIFIC					
Cambodia	(40)		(40)		(40)
China	(2)	166	164		164
Democratic People's Republic of Korea	1 747	19 210	20 957	15 856	5 101
Indonesia	712	12 124	12 836	2 122	10 714
Mongolia	38	(21)	17		17
Myanmar		506	506		506
Philippines		709	709		709
Thailand		506	506		506
Timor-Leste	727	(10)	717	441	276
Viet Nam	14		14		14
Area total	3 196	33 190	36 386	18 419	17 967
SOUTH ASIA					
Afghanistan	14 844	4 614	19 458	12 388	7 070
Bangladesh	221	18 280	18 501	7 121	11 380
India	1 824	1 594	3 418	849	2 569
Maldives		2 562	2 562		2 562
Pakistan	3		3		3
Sri Lanka	9 931	17 086	27 017	10 632	16 385
Area total	26 823	44 136	70 959	30 990	39 969

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
MIDDLE EAST AND NORTH AFRICA					
Algeria	95	151	246	174	72
Djibouti	(6)		(6)	(6)	
Iran (Islamic Republic of)	1 071	25 128	26 199	12 452	13 747
Iraq	93 377	3 529	96 906	58 870	38 036
Jordan	(26)	(1)	(27)		(27)
Kuwait	30		30		30
Lebanon	(9)		(9)		(9)
Morocco		640	640	469	171
Palestinian children and mothers	1 859	10 013	11 872	3 740	8 132
Sudan	16 583	96 581	113 164	63 516	49 648
Syrian Arab Republic	(23)	(43)	(66)		(66)
Yemen	1		1		1
Regional	18 480	1 370	19 850	4 372	15 478
Area total	131 432	137 368	268 800	143 587	125 213
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	240	(34)	206	(4)	210
Armenia	(12)		(12)	(11)	(1)
Azerbaijan	2		2		2
Belarus	2		2		2
Bosnia and Herzegovina	1 196	136	1 332	491	841
Croatia	220		220		220
Georgia	37	427	464	137	327
Kosovo, Serbia and Montenegro	88	(228)	(140)	773	(913)
Romania	6		6		6
Russian Federation	754	5 334	6 088	5 944	144
Serbia and Montenegro	633	(103)	530	124	406
Tajikistan	1 107	2 241	3 348	2 795	553
The former Yugoslav Republic of Macedonia	126	(5)	121	108	13
Turkey	59	(2)	57	10	47
Turkmenistan	4	(7)	(3)	(3)	
Ukraine	15		15		15
Yugoslavia (former)	23		23		23
Regional	3 223	(44)	3 179	(16)	3 195
Area total	7 723	7 715	15 438	10 348	5 090

Area and country assistance	Approved programmes unspent balances as at January 2004	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 2004
GLOBAL ASSISTANCE					
Emergency Programme Fund		405	405	5 129	(4 724)
Intercountry programmes	10		10		10
Contributions to be allocated		3 115	3 115		3 115
TOTAL GLOBAL ASSISTANCE	10	3 520	3 530	5 129	(1 599)
TOTAL PROGRAMME ASSISTANCE	251 876	367 627	619 503	359 023	260 480

Notes to the financial statements

Note 1

Statement of the objectives and activities of UNICEF

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

Note 2

Summary of significant accounting policies

Accounting convention

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

3. In line with the goal of achieving harmonization of the presentation of the accounts by agencies in the United Nations system, the financial statements are presented in line with the formats agreed upon by the CEB.

Financial period

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

Unit of account

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

Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

7. Income consists of regular resources, supplementary funds and funds for emergency relief and rehabilitation. Regular resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from the Private Sector Division (PSD), unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and the United Nations system for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

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

9. Contributions income received from National Committees for UNICEF is accounted for on a cash basis, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

10. The statement of income and expenditures does not include funds received and disbursements made from trust funds. Those transactions that do not require commitments by the Executive Board are maintained as trust funds.

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

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

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

Expenditure

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

15. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

16. No provision is made for such staff entitlements as repatriation, which will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Cash

17. All funds received are deposited into UNICEF bank accounts, including those under trust fund arrangements and reflected as cash holdings.

Stock

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

Non-expendable property

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

Capital asset reserve

20. By its decision 1990/26 (E/ICEF/1990/13), the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchases of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of Private Sector Division accounts

21. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of PSD. Inter-office transactions between UNICEF and PSD are eliminated for PSD consolidation purposes.

PSD accounting conventions

22. The PSD accounts are maintained in accordance with the Financial Regulations and Rules of UNICEF and the Greeting Card Operation special supplement.

PSD translation of currencies

23. Gross proceeds are recorded in local currency based on current year deliveries. They are converted into United States dollars at the United Nations operational rates of exchange prevailing on 31 December.

PSD allowance for exchange rate fluctuation and doubtful accounts receivable

24. The policy of making an allowance of 10 per cent of non-United States dollar-denominated outstanding accounts receivable as at 31 December as a provision for delays in the collection thereof, is discontinued effective 31 December 2003. In accordance with PSD accounting policy, a provision to cover accounts receivable that are considered doubtful for collection may be established.

PSD inventories

25. The inventory of work in process and finished goods are valued at standard cost, while raw materials are valued at moving average cost. It is PSD policy to write-down unsold cards and dated products at the end of the first sales campaign year and all other products at the end of the second sales campaign year. Products that have been written-down and carried forward are valued at their add-on cost. All publicity and promotion materials produced in the current campaign year but relating to future campaign years are shown at standard cost and included in inventory.

PSD capital assets

26. Capital assets costing \$100,000 or more are capitalized and depreciated over their estimated useful life.

PSD liabilities

27. Liabilities are accrued in the PSD accounts following recognized accounting standards, and appropriate cut-off procedures are followed consistently.

PSD income

28. Gross proceeds from the sale of cards and products are recorded in foreign currency and accrued on the basis of the provisional sales reports received from the sales partners at year-end. They are converted into United States dollars at the United Nations operational rates of exchange prevailing on 31 December of the year in question. The accrual is adjusted in the following year on receipt of the final sales report. In case the provisional sales report is not received from a sales partner by end-of-year closure, gross proceeds are accrued on the basis of that sales partner's average sales-to-delivery ratio for the current year.

29. Income from private sector fund-raising activities and related expenses are recorded separately in the PSD accounts. The net proceeds raised by National Committees from private sector fund-raising activities are recorded on the basis of the reports they submit at year's end, while the net proceeds raised by field offices from private sector fund-raising activities are recorded upon receipt of funds.

Note 3

Transfer to the biennium support budget

30. A transfer is made from income to biennium support budget, to align with the harmonized budgets of the United Nations Development Programme (UNDP), the United Nations Population Fund and UNICEF, as follows:

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Government contributions towards local costs	173	254
Income tax reimbursement	8 740	8 133
Total	8 913	8 387

Note 4 PSD income

31. Net income from PSD for the year ended 31 December 2004 was \$291,125,000, broken down as follows:

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Income:		
Gross proceeds from sales	161 518	151 469
Private sector fund-raising	260 988	258 531
Other income	8 799	5 511
Total	431 305	415 511
Total expenditures	140 180	126 095
Net income	291 125	289 416

Note 5 Miscellaneous income

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Liquidation of prior year's outstanding budgetary obligations	18 054	4 754
Income from the sale of surplus and obsolete property	902	934
Agency commissions from procurement services (see note 7)	5 640	1 000
Gains and losses on foreign exchange transactions	3 568	2 391
Miscellaneous – others	2 312	1 603
Total	30 476	10 682

Note 6 Write-offs

	Regular resources	Other resources	Emergency relief and rehabilitation	Total 2004	Total 2003
	<i>(In thousands of United States dollars)</i>				
Uncollectible contributions	111	1 503	2 384	3 998	7 301
Stock write-offs	2 163			2 163	3 461
Prior years' adjustments					14
Total	2 274	1 503	2 384	6 161	10 776

Note 7 Reserves

32. In 1993, the Executive Board authorized the establishment of a reserve for procurement services at \$2 million (E/ICEF/1993/AB/L.11 and E/ICEF/1993/14, decision 1993/19). There were no movements in the reserve during 2004.

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

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Funds received	13 078	6 957
Staff-related expenses	7 438	5 957
Transfer to miscellaneous income	5 640	1 000

34. In 1950, the Executive Board authorized the establishment of a reserve for insurance of \$200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. In 1987, UNICEF established a reserve of \$100,000 to self-insure for property losses.

35. In 1990, The Executive Board authorized the establishment of a reserve for capital assets for field office accommodations and staff housing, in a total amount of \$25 million.

36. In 2003, the Executive Board authorized the establishment of a funded reserve of \$30 million for after-service health insurance. The reserve was increased by \$10 million during 2004. Currently, disbursements for retirees are charged against the budget appropriations of the periods when actual payments are made.

37. The activities on all reserves are shown as follows:

	<i>Balance as at 1 January 2004</i>	<i>Funds received</i>	<i>Expenses/ Adjustments</i>	<i>Balance as at 31 December 2004</i>
	<i>(In thousands of United States dollars)</i>			
Reserve for procurement services	2 000			2 000
Reserve for insurance	142		27	115
Reserve for capital assets	26 872	68		26 940
Reserve for after-service health insurance	30 000	10 000		40 000
Total	59 014	10 068	27	69 055

Note 8

Cash and term deposits

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Term deposits	1 256 279	927 233
Cash (convertible)	65 953	26 867
Cash (non-convertible)	11 461	7 259
Total cash and term deposits	1 333 693	961 359

Note 9
Aging analysis of contributions receivable

<i>Prior to</i>				<i>Total</i>	<i>Total</i>
<i>2002</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2004</i>	<i>2003</i>
<i>(In thousands of United States dollars)</i>					
3 734	4 069	18 906	248 499	275 208	269 093

Note 10
Provision for uncollectible contributions receivable

38. In line with the recommendation of the external auditors (A/51/5/Add.12, paragraph 35), UNICEF maintains a provision for potentially uncollectible contributions receivable. This provision is set at \$5 million.

Note 11
Other accounts receivable

	<i>2004</i>	<i>2003</i>
<i>(In thousands of United States dollars)</i>		
From NGOs for fund-raising campaigns of National Committees for UNICEF	305 011	312 504
Less PSD allowance for exchange rate fluctuation and uncollectible accounts	(15 965)	(28 241)
From Governments, United Nations agencies and other organizations for trust funds (see note 17)	6 167	21 022
From United Nations and specialized agencies	4 457	4 959
From staff members	21 039	21 432
From banks – accrued interest	8 892	3 074
Advances to suppliers for goods and freight	3 268	8 296
Deferred charges – Central Emergency Revolving Fund	296	
From Governments – other	936	1 083
Deposits and prepayments	726	612
Miscellaneous	106	157
Total	334 933	344 898

Note 12
Inventories

	<i>2004</i>	<i>2003</i>
<i>(In thousands of United States dollars)</i>		
Programme supplies in warehouse	19 973	23 222
Packing materials in warehouse	329	251
PSD inventories	5 697	5 046
Total	25 999	28 519

Note 13

Buildings and equipment

	<i>UNICEF office buildings</i>	<i>UNICEF housing</i>	<i>PSD machinery and equipment</i>	<i>Total</i>
	<i>(In thousands of United States dollars)</i>			
As at 31 December 2003	12 373	580	76	13 029
Additions	2 364	47		2 411
Disposals				
Depreciation			76	76
As at 31 December 2004	14 737	627		15 364

Note 14

Contributions received in advance

	<i>2004</i>	<i>2003</i>
	<i>(In thousands of United States dollars)</i>	
Governments and intergovernmental agencies	7 817	1 852
Others		898
Total	7 817	2 750

39. Further to contributions received in advance, pledges amounting to \$153,212,000 have already been received for future years.

Note 15

Unliquidated obligations

	<i>2004</i>	<i>2003</i>
	<i>(In thousands of United States dollars)</i>	
Programme accounts	126 859	117 810
Administrative accounts	11 170	10 081
Total	138,029	127 891

Note 16
Accounts payable

	2004	2003
	<i>(In thousands of United States dollars)</i>	
To the United Nations and specialized agencies	2 048	2 621
Central Emergency Revolving Fund	2 768	3 427
Supplies, service and freight	56 687	65 716
Miscellaneous	8 350	8 491
Total	69 853	80 255

Note 17
Trust funds

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Net balance	279 854	268 374
Receivable for trust funds	6 167	21 023
Gross balance	286 021	289 397

Note 18
Medical insurance plans

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Opening balance	31 450	27 650
Premiums	8 425	8 501
Expenditures	4 492	4 701
Ending balance	35 383	31 450

40. The Medical Insurance Plan is a health and dental insurance plan operated by the United Nations, UNDP, the Office of the United Nations Commissioner for Refugees and UNICEF at designated duty stations for the benefit of locally-recruited General Service staff members, national Professional officers, former staff members and their eligible family members. Staff and the organization share in the cost of the premiums. The balance represents premiums less expenses.

Note 19
Other end-of-service liabilities

41. The net contingent liability for staff benefits as at 31 December 2004 is estimated at \$72,131,000 consisting of the following:

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Accumulated leave	36 130	33 041
Repatriation grant	36 001	33 911
Total	72 131	66 952

42. There is no provision in the accounts for the above amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

Note 20

United Nations Joint Staff Pension Fund

43. UNICEF is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the General Assembly to provide retirement, death, disability and related benefits. The UNJSPF is a funded defined benefit plan. The financial obligations of the organization to the UNJSPF consist of its mandated contribution at the rate established by the General Assembly, together with any share of any actuarial deficiency payments under Article 26 of the regulations and rules of the 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.

44. At the time of this report, the General Assembly has not invoked this provision.

Note 21

Non-expendable property as at 31 December 2004

	2004	2003
	<i>(In thousands of United States dollars)</i>	
Cost of non-expendable property – UNICEF	46 810	52 922
Cost of non-expendable property under UNICEF custody	68 683	65 708
Total	115 493	118 630

45. All non-expendable property is charged against current year expenditure at the time of acquisition.

Note 22

Liquidity

46. UNICEF internal liquidity guidelines recommend a year-end regular resources convertible cash balance equal to at least 10 per cent of projected regular resources income for the following year.

47. The financial plan for 2004 recommended a minimum regular resources convertible cash balance of \$79 million.

48. For the purpose of meeting this internal guideline, UNICEF cash balances, excluding trust funds, are estimated to be split between regular resources and other resources as follows:

	<i>Regular resources</i>	<i>Other resources</i>
	<i>(In thousands of United States dollars)</i>	
Convertible cash balance	318 013	718 198
Non-convertible cash balance	11 461	
Total	329 474	718 198

49. UNICEF met its internal liquidity guideline for the year 2004.

Note 23

In-kind contributions

50. During the 2004 UNICEF provided in-kind contributions to the following organizations.

<i>Organization</i>	<i>2004</i>
	<i>(In thousands of United States dollars)</i>
Global Alliance for Vaccines and Immunization	256
Joint United Nations Programme on HIV/AIDS	55
United Nations Board of Auditors	28
Total	339

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 2004
(In thousands of United States dollars)

Donor	Other resources									TOTAL
	Regular resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
COUNTRIES										
Algeria	24		24							24
Andorra	24		24	317	267	584	18	62	80	688
Argentina					1 805	1 805				1 805
Australia	4 167		4 167	17 839	2 123	19 962	10 193	2 064	12 257	36 386
Austria	1 216		1 216	400	297	697		82	82	1 995
Azerbaijan	6		6							6
Bangladesh	69		69		8	8				77
Barbados	5		5							5
Belgium	3 817		3 817	4 887	1 162	6 049	5 164	891	6 055	15 921
Belize	50		50							50
Bolivia				47	40	87				87
Brazil					4 890	4 890				4 890
Bulgaria	3		3							3
Cambodia	10		10							10
Canada	9 926		9 926	40 671	3 156	43 827	36 107	1 309	37 416	91 169
Cayman Islands	9		9							9
Chile	50		50		301	301		20	20	371
China	1 216		1 216		399	399		3	3	1 618
Colombia					1 048	1 048				1 048
Côte d'Ivoire				88		88				88
Croatia				51	204	255				255
Cuba	10		10							10
Cyprus	29		29							29
Czech Republic	319		319	39	81	120		85	85	524
Denmark	29 654		29 654	5 965	1 203	7 168	2 528	257	2 785	39 607
Ecuador					199	199				199
Estonia	24		24	38		38				62
Ethiopia	49		49							49
Fiji				16		16				16
Finland	15 993		15 993	729	1 512	2 241	5 281	154	5 435	23 669
France	9 247		9 247	1 562	6 717	8 279	5 809	3 150	8 959	26 485
Gabon				199		199				199
Georgia	2		2							2
Germany	5 820		5 820	250	20 211	20 461	2 625	17 570	20 195	46 476
Ghana	15		15							15
Greece	300		300		1 283	1 283	68		68	1 651
Grenada	1		1							1
Guatemala	1		1							1
Guinea					13	13				13
Guyana	3		3							3
Haiti	10		10							10
Honduras	30		30	387		387				417

Donor	Other resources									TOTAL
	Regular resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Hong Kong					2 100	2 100		575	575	2 675
Hungary	49		49		15	15				64
Iceland	130		130		100	100				230
India	1 370		1 370	693		693				2 063
Indonesia	100		100		435	435		12	12	547
Iran, Islamic Republic of								3	3	3
Iraq								127	127	127
Ireland	9 951		9 951	1 880	1 075	2 955	2 327	175	2 502	15 408
Israel	60		60							60
Italy	13 480		13 480	7 902	13 607	21 509	8 025	8 010	16 035	51 024
Japan	23 400		23 400	111 880	7 356	119 236	20 324	7 827	28 151	170 787
Jordan					3	3				3
Kazakhstan	10		10							10
Kenya					17	17				17
Kuwait	400		400							400
Lao People's Democratic Republic	10		10							10
Lesotho	1		1							1
Liechtenstein	8		8				123		123	131
Luxembourg	1 085		1 085	1 021	270	1 291	1 152	46	1 198	3 574
Malaysia	168		168					9	9	177
Maldives	8		8		5	5				13
Mauritania	22		22							22
Mauritius	10		10							10
Mexico	214		214	11	1 700	1 711				1 925
Monaco	25		25							25
Mongolia	11		11							11
Morocco					44	44				44
Namibia	1		1		118	118				119
Nepal	15		15							15
Netherlands	35 160		35 160	44 884	5 822	50 706	33 361	7 060	40 421	126 287
New Zealand	1 467		1 467	3 050	186	3 236	1 394	52	1 446	6 149
Nicaragua	3		3		1	1				4
Nigeria					171	171				171
Norway	48 322		48 322	63 879	370	64 249	22 930	173	23 103	135 674
Oman	55		55	511	9	520		7	7	582
Others, regular resources	2		2							2
Pakistan	53		53		23	23				76
Panama	27		27	300	37	337				364
Paraguay					41	41				41
Peru	20		20		275	275				295
Philippines	22		22		657	657				679
Poland	20		20		24	24		1	1	45
Portugal	170		170	844	66	910		1 335	1 335	2 415
Qatar	50		50							50
Republic of Korea	2 100		2 100		1 212	1 212	1 000	300	1 300	4 612
Romania	12		12							12
Russian Federation	500		500		22	22				522
Samoa	1		1							1

Donor	Other resources									TOTAL
	Regular resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
San Marino					53	53				53
Saudi Arabia					131	131		1	1	132
Senegal	25		25	128		128				153
Serbia and Montenegro					19	19				19
Singapore	50		50							50
Slovak Republic	12		12		84	84				96
Slovenia	21		21		170	170		394	394	585
South Africa	31		31		6	6	211		211	248
Spain	2 524		2 524	265	5 804	6 069	3 027	4 289	7 316	15 909
Sri Lanka	15		15	217		217				232
Sweden	45 135		45 135	39 091	3 915	43 006	27 371	238	27 609	115 750
Switzerland	14 346		14 346	1 658	4 984	6 642	559	960	1 519	22 507
Tajikistan								25	25	25
Thailand	112		112	295	2 370	2 665		9	9	2 786
Togo				43	23	66				66
Trinidad and Tobago	3		3							3
Tunisia	30		30		10	10				40
Turkey	120		120		338	338				458
United Arab Emirates	100		100	5	1	6				106
United Kingdom of Great Britain and Northern Ireland	34 482		34 482	92 737	12 088	104 825	60 736	7 699	68 435	207 742
United States of America	110 553		110 553	112 387	30 355	142 742	31 103	10 277	41 380	294 675
Uruguay					232	232				232
Venezuela	47		47		253	253				300
Viet Nam	14		14							14
Yemen	10		10							10
Subtotal Countries	428 241		428 241	557 166	143 516	700 682	281 436	75 251	356 687	1 485 610
INTERGOVERNMENTAL AGENCIES										
AGFUND				130		130				130
Asian Development Bank				80		80				80
European Commission Humanitarian Office				17 444		17 444	31 403		31 403	48 847
European Economic Community				15 004		15 004	3 059		3 059	18 063
OPEC Fund				200		200	300		300	500
Organization for Security and Co-operation in Europe				25		25				25
Subtotal, intergovernmental agencies				32 883		32 883	34 762		34 762	67 645
Income adjustments to prior periods	485		485	2 013		2 013	(1 392)		(1 392)	1 106
Refund of contributions				(1 143)		(1 143)	(4 345)		(4 345)	(5 488)
TOTAL GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES	428 726		428 726	590 919	143 516	734 435	310 461	75 251	385 712	1 548 873

Donor	Other resources									TOTAL	
	Regular resources			Supplementary funds			Emergency relief and rehabilitation				
	Governments and inter- governmental agencies	Non- governmental sources	Subtotal	Governments and inter- governmental agencies	Non- governmental sources	Subtotal	Governments and inter- governmental agencies	Non- governmental sources	Subtotal		
NON-GOVERNMENTAL ORGANIZATIONS											
Bhutan					58	58				58	
Canada					3 876	3 876				3 876	
Côte d'Ivoire					56	56				56	
Denmark					59	59				59	
France					142	142		291	291	433	
GAVI Global Fund for Children's Vaccines					4 497	4 497				4 497	
Germany								25	25	25	
Indonesia					232	232		199	199	431	
Jamaica		1	1							1	
Japan		176	176					1 000	1 000	1 176	
Liechtenstein					25	25				25	
Netherlands					27	27				27	
Others, regular resources		1	1							1	
Rotary International					7 254	7 254				7 254	
Switzerland		16	16		5 931	5 931				5 947	
Tunisia								66	66	66	
United Nations staff - emergencies								25	25	25	
United Nations, Secretariat					5	5				5	
United Arab Emirates					40	40				40	
United States of America		4	4		21 506	21 506				21 510	
Subtotal, non-governmental agencies		198	198		43 708	43 708		1 606	1 606	45 512	
Income adjustments to prior periods		719	719		(6)	(6)				713	
Refund of contributions					(637)	(637)		(72)	(72)	(709)	
TOTAL GOVERNMENTS, INTERGOVERNMENTAL AND NON-GOVERNMENTAL AGENCIES	428 726	917	429 643		590 919	186 581	777 500	310 461	76 785	387 246	1 594 389
INTER-ORGANIZATIONAL ARRANGEMENTS											
UNECA					44	44				44	
ILO					53	53				53	
UNAIDS					4 990	4 990				4 990	
United Nations Trust Fund for Human Security					5 469	5 469				5 469	
UNDG					2 563	2 563				2 563	
UNDP					43	43				43	
UNESCO					386	386				386	
UNOCHA								3 351	3 351	3 351	
WHO					530	530				530	
World Bank					3 706	3 706		548	548	4 254	
WFP					105	105				105	
Subtotal, inter-organizational arrangements					17 889	17 889		3 899	3 899	21 788	

[illegible]