



THE SECRETARY-GENERAL

OPPBA

31 March 2010

Dear Mr. Chairman,

In accordance with financial regulation 6.5, I have the honour to submit the accounts of the United Nations for the biennium ended 31 December 2009, which I hereby approve. The financial statements have been completed and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Yours sincerely,

Ki Moon Ban
BAN Ki-moon

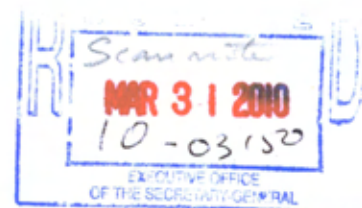
Mr. Terence Nombembe
Chairman
United Nations Board of Auditors
New York

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TO:	Mr. Vijay Nambiar		
A:			
FROM:	Jun Yamazaki		
DE:			
Room No. - No. de bureau	Extension - Poste	Date	
DC2-0520	7-9949	31 March 2010	
FOR ACTION		POUR SUITE A DONNER	
FOR APPROVAL	X	POUR APPROBATION	
FOR SIGNATURE	X	POUR SIGNATURE	
FOR COMMENTS		POUR OBSERVATIONS	
MAY WE DISCUSS?		POURRIONS-NOUS EN PARLER ?	
YOUR ATTENTION		VOTRE ATTENTION	
AS DISCUSSED		COMME CONVENU	
AS REQUESTED		SUITE A VOTRE DEMANDE	
NOTE AND RETURN		NOTER ET RETOURNER	
FOR INFORMATION		POUR INFORMATION	

Please find attached the financial statements of the United Nations for the biennium ended 31 December 2009, which needs to be submitted to the Board of Auditors (BOA) by 31 March 2010.

It would be appreciated if arrangements could be made to obtain the signature of the Secretary-General.

Certification of the financial statements

The financial statements of the United Nations for the biennium ended 31 December 2009 have been prepared in accordance with financial rule 106.10. They include all funds except peacekeeping operations, the United Nations Compensation Commission, the United Nations escrow accounts established under the provisions of Security Council resolutions 687 (1991), 706 (1991), 778 (1992), 986 (1995), 1284 (1999), 1483 (2003) and 1762 (2007), the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda, which are the subject of separate financial statements.

The summary of significant accounting policies applied in the preparation of these statements is included in the notes to the financial statements. These notes provide additional information on and clarification of the financial activities undertaken by the Organization during the period covered by these statements, for which the Secretary-General has administrative responsibility.

I certify that the appended financial statements of the United Nations, numbered I to XII, are correct.

A handwritten signature in dark ink, appearing to be 'JY', followed by a horizontal line extending to the right.

Jun Yamazaki
Assistant Secretary-General, Controller

30 March 2010



UNITED NATIONS

Financial statements
for the biennium ended 31 December 2009

United Nations

Financial statements for the biennium ended 31 December 2009

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Abbreviations

BINUB	United Nations Integrated Office in Burundi
BINUCA	United Nations Integrated Peace-building Office in the Central African Republic
BONUCA	United Nations Peace-Building Support Office in the Central African Republic
CEB	Chief Executives Board for Coordination
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICJ	International Court of Justice
IFAD	International Fund for Agricultural Development
IMDIS	Integrated Monitoring and Documentation Information System
IMIS	Integrated Management Information System
INSTRAW	International Research and Training Institute for the Advancement of Women
IOM	International Organization for Migration
ITC	International Trade Center UNCTAD/WTO
MINUCI	United Nations Mission in Côte d'Ivoire
OHCHR	Office of the United Nations High Commissioner for Human Rights
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMET	United Nations Mission in East Timor
UNAMI	United Nations Assistance Mission for Iraq
UNCDF	United Nations Capital Development Fund

UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFIP	United Nations Fund for International Partnerships
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIDO	United Nations Industrial Development Organization
UNIFEM	United Nations Development Fund for Women
UNIIIC	United Nations International Independent Investigation Commission
UNIOGBIS	United Nations Integrated Peace-building Office in Guinea-Bissau
UNIOSIL	United Nations Integrated Office in Sierra Leone
UNIPSIL	United Nations Integrated Peace-building Office in Sierra Leone
UNITAR	United Nations Institute for Training and Research
UNLIREC	United Nations Regional Centre for Peace, Disarmament and Development in Latin America and the Caribbean
UNMA	United Nations Mission in Angola
UNMAS	United Nations Mine Action Service
UNMIN	United Nations Mission in Nepal
UNMISSET	United Nations Mission of Support in East Timor
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOGBIS	United Nations Peace-building Support Office in Guinea-Bissau
UNOTIL	United Nations Office in Timor-Leste
UNOWA / CNMC	United Nations Office in West Africa / Cameroon-Nigeria Mixed Commission

UNPA	United Nations Postal Administration
UNPOS	United Nations Political Office for Somalia
UNREC	United Nations Regional Centre for Peace and Disarmament in Africa
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSCO	Office of the United Nations Special Coordinator for the Middle East Peace Process
UNTOP	United Nations Tajikistan Office of Peace-Building
UNTSO	United Nations Truce Supervision Organization
WFP	World Food Programme
WHO	World Health Organization
WTO	World Trade Organization

United Nations All Funds Summary a/ b/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	General Fund and related funds (St. V)	Technical cooperation activities (St. VI)	General trust funds (St. VII)	Tax Equalization Fund (St. VIII)	Capital Master Plan (St. IX)	Capital Assets and construction in progress (St. X)	End-of-service and post-retirement benefits (St. XI)	Other special funds (St. XII)	All funds eliminations	Total 2009	Total 2007 c/
Income											
Assessed contributions	4,780,138	-	-	-	681,928	-	-	12,015	-	5,474,081	4,688,118
Voluntary contributions	-	283,369	2,225,590	-	-	-	-	15,130	-	2,524,089	2,063,887
Net revenue-producing activities	3,920	-	-	-	-	-	-	-	-	3,920	6,260
Funds received under inter- organization arrangements	-	23,645	46,486	-	-	-	-	198,896	-	269,027	252,712
Allocations from other funds	-	49,681	586	-	2,032	2,402	-	257,094	(254,370)	57,425	35,008
Income for services rendered	5,178	-	-	-	-	-	-	302,334	(167,550)	139,962	106,258
Interest income	46,038	14,995	68,375	-	52,502	1,741	-	37,926	-	221,577	250,155
Other/miscellaneous income	22,293	842	100,921	913,841	8	6,000	12,624	669,732	(702,460)	1,023,801	574,136
Total income	4,857,567	372,532	2,441,958	913,841	736,470	10,143	12,624	1,493,127	(1,124,380)	9,713,882	7,976,534
Expenditure											
Total expenditure	4,749,421	366,464	2,192,714	861,975	837,128	32,121	3,109	1,356,482	(1,124,380)	9,275,034	6,940,511
Excess (shortfall) of income over expenditure	108,146	6,068	249,244	51,866	(100,658)	(21,978)	9,515	136,645	-	438,848	1,036,023
Non-budgeted accrued income (expenses) for end-of-service and post-retirement benefits	-	-	-	-	-	-	149,340	-	-	149,340	(368,309)
Prior period adjustments	(11,239)	(3)	(2,241)	(73)	279	-	8,163	2,176	-	(2,938)	(324)
Net excess (shortfall) of income over expenditure	96,907	6,065	247,003	51,793	(100,379)	(21,978)	167,018	138,821	-	585,250	667,390
Cancellation of prior-period obligations	39,667	-	-	856	3,493	289	-	8,240	-	52,545	51,935
Transfers (to) from other funds	-	(281)	(2,904)	-	-	-	-	2,552	-	(633)	(300)
Transfers (to) from other organizations	-	-	(56,067)	-	-	-	-	-	-	(56,067)	(37,516)
Transfer to construction in progress	-	-	-	-	706,535	33,814	-	-	-	740,349	88,383
Transfer from construction in progress	-	-	-	-	-	(38,407)	-	-	-	(38,407)	(55,184)
Transfer to capital assets	-	-	-	-	(1,156)	39,563	-	-	-	38,407	55,184
Refund to donors	-	(7,579)	(27,001)	-	-	-	-	(630)	-	(35,210)	(11,112)
Other adjustments to reserves and fund balances	-	-	941	(53,043)	-	-	-	42,613	-	(9,489)	(1,988,910)
Reserves and fund balances, beginning of period	596,107	247,536	998,118	10,317	524,815	578,797	(2,313,307)	709,470	-	1,351,853	2,581,983
Reserves and fund balances, end of period	732,681	245,741	1,160,090	9,923	1,133,308	592,078	(2,146,289)	901,066	-	2,628,598	1,351,853

a/ See notes 2 and 3.

b/ The peacekeeping accounts, the United Nations Iraq escrow accounts and accounts for the United Nations Compensation Commission and the International Tribunals for the Former Yugoslavia and Rwanda are reported in separate sets of financial statements. Also see note 2(j).

c/ Comparative figures have been restated to conform to current presentation.

United Nations All Funds Summary a/ b/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	General Fund and related funds (St. V)	Technical cooperation activities (St. VI)	General trust funds (St. VII)	Tax Equalization Fund (St. VIII)	Capital Master Plan (St. IX)	Capital Assets and construction in progress (St. X)	End-of-service and post-retirement benefits (St. XI)	Other special funds (St. XII)	All funds eliminations	Total 2009	Total 2007 c/
Assets											
Cash and term deposits	48,757	2,049	1,670	-	41	46	-	962	-	53,525	72,311
Short-term investments	-	-	275	-	-	-	-	5,144	-	5,419 d/	5,648
Long-term investments	-	-	2,088	-	-	-	-	69,266	-	71,354 d/	62,481
Cash pools e/	919,323	264,179	1,101,932	-	923,905	33,956	-	655,929	-	3,899,224	2,730,863
Assessed contributions receivable from Member States	335,497	-	-	-	21,684	-	-	9,632	-	366,813	573,407
Voluntary contributions receivable	-	-	190,860	-	-	-	-	-	-	190,860	148,165
Inter-fund balances receivable	419,933	168,980	2,360	206,236	52,115	16,858	29,706	174,489	(902,065)	168,612 f/	205,854
Other accounts receivable	103,936	23,198	288,598	64,120	3,600	-	-	84,525	-	567,977	563,576
Other assets	158,858	8,013	11,786	29	103,326	11,603	-	264,314	-	557,929	289,960
Land and buildings	-	-	-	-	-	532,644	-	-	-	532,644	493,081
Construction in progress	-	-	-	-	766,554	25,627	-	-	-	792,181	91,395
Total assets	1,986,304	466,419	1,599,569	270,385	1,871,225	620,734	29,706	1,264,261	(902,065)	7,206,538	5,236,741
Liabilities											
Contributions or payments received in advance	17,394	-	-	-	120,526	-	-	1,459	-	139,379	21,915
Unliquidated obligations	354,307	40,574	245,606	81,452	542,233	18,408	-	298,580	-	1,581,160	885,740
Inter-fund balances payable	810,411	173,270	1,901	-	40,276	10,115	-	25,759	(902,065)	159,667 f/	177,076
Other accounts payable	70,430	6,800	16,520	179,010	34,882	133	1,773	35,969	-	345,517	315,139
Other liabilities	1,081	34	175,452	-	-	-	-	1,428	-	177,995	153,294
End-of-service and post-retirement liabilities	-	-	-	-	-	-	2,174,222	-	-	2,174,222	2,331,724
Total liabilities	1,253,623	220,678	439,479	260,462	737,917	28,656	2,175,995	363,195	(902,065)	4,577,940	3,884,888
Reserves and fund balances											
Operating reserves	-	-	33,506	-	-	-	-	113,433	-	146,939	123,434
Reserves for allocations	-	-	93,789	-	-	-	-	-	-	93,789	105,134
Balances related to projects funded by donors	-	245,741	-	-	-	-	-	-	-	245,741	247,536
Working capital funds	150,000	-	-	-	45,000	-	-	-	-	195,000	195,000
Capital funds relating to land and buildings	-	-	-	-	-	512,422	-	-	-	512,422	472,859
Authorized retained surplus	68,356	-	-	-	-	-	-	-	-	68,356	68,356
Fund principal from contributions	48,728	-	4,050	-	-	20,222	-	-	-	73,000	73,000
Cumulative surplus	465,597	-	1,028,745	9,923	1,088,308	59,434	-	787,633	-	3,439,640	2,379,841
Cumulative (deficit) - end-of-service and post-retirement benefits	-	-	-	-	-	-	(2,146,289)	-	-	(2,146,289)	(2,313,307)
Total reserves and fund balances	732,681	245,741	1,160,090	9,923	1,133,308	592,078	(2,146,289)	901,066	-	2,628,598	1,351,853
Total liabilities and reserves and fund balances	1,986,304	466,419	1,599,569	270,385	1,871,225	620,734	29,706	1,264,261	(902,065)	7,206,538	5,236,741

a/ See notes 2 and 3.

b/ The peacekeeping accounts, the United Nations Iraq escrow accounts and accounts for the United Nations Compensation Commission and the International Tribunals for the Former Yugoslavia and Rwanda are reported in separate sets of financial statements. Also see note 2(j).

c/ Comparative figures have been restated to conform to current presentation.

d/ Represents investments in bonds, treasury bills and commercial papers.

e/ See note 2m(iii).

f/ Includes interfund loans and balances relating to peacekeeping activities, the United Nations Iraq escrow accounts, the United Nations Compensation Commission and the International Tribunals for the Former Yugoslavia and Rwanda which have not been eliminated.

The accompanying notes are an integral part of the financial statements.

United Nations All Funds Summary a/ b/
Statement of cash flows for the biennium ended 31 December 2009
(Thousands of United States dollars)

	General Fund and related funds (St. V)	Technical cooperation activities (St. VI)	General trust funds (St. VII)	Tax Equalization Fund (St. VIII)	Capital Master Plan (St. IX)	Capital Assets and construction in progress (St. X)	End-of-service and post-retirement benefits (St. XI)	Other special funds (St. XII)	All funds eliminations	Total 2009	Total 2007 c/
Cash flows from operating activities											
Net excess (shortfall) of income over expenditure (Statement I)	96,907	6,065	247,003	51,793	(100,379)	(21,978)	167,018	138,821	-	585,250	667,390
(Increase) decrease in contributions receivable	104,226	-	(42,695)	-	105,903	-	-	(3,535)	-	163,899	(341,718)
(Increase) decrease in inter-fund balances receivable	(2,668)	(2,254)	2,736	(47,543)	(7,236)	36,287	(9,701)	(52,152)	119,773	37,242	(43,484)
(Increase) decrease in other accounts receivable	(1,200)	5,473	17,586	(13,278)	(3,580)	-	-	(9,402)	-	(4,401)	(20,673)
(Increase) decrease in other assets	(51,625)	92	(9,334)	(19)	20,768	(11,603)	-	(216,248)	-	(267,969)	(210,550)
Increase (decrease) in contributions or payments received in advance	2,672	-	-	-	113,333	-	-	1,459	-	117,464	13,116
Increase (decrease) in unliquidated obligations	80,764	(605)	19,530	8,195	369,045	(3,392)	-	221,883	-	695,420	356,498
Increase (decrease) in inter-fund balances payable	62,454	(2,028)	(14,230)	-	29,099	9,819	-	17,250	(119,773)	(17,409)	36,379
Increase (decrease) in other accounts payable	(58,106)	(4,704)	11,269	53,039	28,161	(128)	185	662	-	30,378	39,481
Increase (decrease) in other liabilities	540	(34)	27,725	-	-	-	-	(3,530)	-	24,701	140,265
Increase (decrease) in end-of-service and post-retirement liabilities	-	-	-	-	-	-	(157,502)	-	-	(157,502)	2,331,724
Less: interest income	(46,038)	(14,995)	(68,375)	-	(52,502)	(1,741)	-	(37,926)	-	(221,577)	(250,155)
Net cash flows from operating activities	187,926	(12,990)	191,215	52,187	502,612	7,264	-	57,282	-	985,496	2,718,273
Cash flows from investing activities											
(Increase) decrease in short-term investments	-	-	106	-	-	-	-	123	-	229	(2,973)
(Increase) decrease in long-term investments	-	-	(347)	-	-	-	-	(8,526)	-	(8,873)	(13,532)
(Increase) decrease in land and buildings	-	-	-	-	-	(39,563)	-	-	-	(39,563)	(55,184)
(Increase) decrease in construction in progress	-	-	-	-	(705,379)	4,593	-	-	-	(700,786)	(33,200)
Interest income	46,038	14,995	68,375	-	52,502	1,741	-	37,926	-	221,577	250,155
Net cash flows from investing activities	46,038	14,995	68,134	-	(652,877)	(33,229)	-	29,523	-	(527,416)	145,266
Cash flows from financing activities											
Cancellation of prior-period obligations	39,667	-	-	856	3,493	289	-	8,240	-	52,545	51,935
Transfers (to) from other funds	-	(281)	(2,904)	-	-	-	-	2,552	-	(633)	(300)
Transfers (to) from other organizations	-	-	(56,067)	-	-	-	-	-	-	(56,067)	(37,516)
Transfer to construction in progress	-	-	-	-	706,535	33,814	-	-	-	740,349	88,383
Transfer from construction in progress	-	-	-	-	-	(38,407)	-	-	-	(38,407)	(55,184)
Transfer to capital assets	-	-	-	-	(1,156)	39,563	-	-	-	38,407	55,184
Refunds to donors	-	(7,579)	(27,001)	-	-	-	-	(630)	-	(35,210)	(11,112)
Other adjustments to reserves and fund balances	-	-	941	(53,043)	-	-	-	42,613	-	(9,489)	(1,988,910)
Net cash flows from financing activities	39,667	(7,860)	(85,031)	(52,187)	708,872	35,259	-	52,775	-	691,495	(1,897,520)
Net increase (decrease) in cash and term deposits and cash pools	273,631	(5,855)	174,318	-	558,607	9,294	-	139,580	-	1,149,575	966,019
Cash and term deposits and cash pools, beginning of period	694,449	272,083	929,284	-	365,339	24,708	-	517,311	-	2,803,174	1,837,155
Cash and term deposits and cash pools, end of period	968,080	266,228	1,103,602	-	923,946	34,002	-	656,891	-	3,952,749	2,803,174

a/ See note 3.

b/ The peacekeeping accounts, the United Nations Iraq Escrow Accounts and accounts for the United Nations Compensation Commission and the International Tribunals for former Yugoslavia and Rwanda are reported in separate sets of financial statements. Also see note 2(j).

c/ Comparative figures have been restated to conform to current presentation.

The accompanying notes are an integral part of the financial statements.

United Nations General Fund
Statement of appropriations for the biennium ended 31 December 2009
(Thousands of United States dollars)

Appropriation part and section		Appropriations			Expenditures		Unencumbered Balance	
		Original a/	Adjustments b/	Revised c/	Disbursements	Unliquidated obligations		Total
Part I. Overall policy-making, direction and coordination								
01	Overall policy-making, direction and coordination	89,216	2,757	91,973	87,243	2,165	89,408	2,565
02	General Assembly affairs and conference services	629,340	36,174	665,514	640,745	14,614	655,359	10,155
Total		718,556	38,931	757,487	727,988	16,779	744,767	12,720
Part II. Political affairs								
03	Political affairs	527,241	435,335	962,576	860,497	87,002	947,499	15,077
04	Disarmament	21,608	660	22,268	21,830	263	22,093	175
05	Peacekeeping operations	101,413	(480)	100,933	94,988	3,992	98,980	1,953
06	Peaceful uses of outer space	7,440	557	7,997	7,823	80	7,903	94
Total		657,702	436,072	1,093,774	985,138	91,337	1,076,475	17,299
Part III. International justice and law								
07	International Court of Justice	41,200	4,750	45,950	44,829	1,029	45,858	92
08	Legal affairs	46,069	1,830	47,899	46,899	1,000	47,899	-
Total		87,269	6,580	93,849	91,728	2,029	93,757	92
Part IV. International cooperation for development								
09	Economic and social affairs	158,385	787	159,172	156,347	1,661	158,008	1,164
10	Office of the High Representative for LDCs, LLDCs, and SIDs	5,440	(327)	5,113	4,835	90	4,925	188
11	United Nations support for the New Partnership for Africa's Development	11,642	(2,879)	8,763	8,204	282	8,486	277
12	Trade and development	123,746	4,687	128,433	127,191	1,168	128,359	74
13	International Trade Centre UNCTAD/WTO	28,100	2,713	30,813	30,813	-	30,813	-
14	Environment	13,797	1,228	15,025	14,390	635	15,025	-
15	Human settlements	20,521	1,062	21,583	21,347	236	21,583	-
16	International drug control, crime prevention and criminal justice	36,819	2,633	39,452	38,355	1,005	39,360	92
Total		398,450	9,904	408,354	401,482	5,077	406,559	1,795
Part V. Regional co-operation for development								
17	Economic and social development in Africa	119,798	(7,546)	112,252	96,403	12,665	109,068	3,184
18	Economic and social development in Asia and the Pacific	83,926	7,441	91,367	88,938	2,429	91,367	-
19	Economic development in Europe	59,917	3,812	63,729	62,820	909	63,729	-
20	Economic and social development in Latin America and the Caribbean	104,445	268	104,713	102,734	1,979	104,713	-
21	Economic and social development in Western Asia	58,107	1,899	60,006	54,826	1,982	56,808	3,198
22	Regular programme of technical cooperation	50,951	583	51,534	43,448	4,854	48,302	3,232
Total		477,144	6,457	483,601	449,169	24,818	473,987	9,614
Part VI. Human rights and humanitarian affairs								
23	Human rights	116,938	1,449	118,387	113,181	3,741	116,922	1,465
24	Protection of and assistance to refugees	73,069	6,936	80,005	79,884	-	79,884	121
25	Palestine refugees	40,728	(735)	39,993	39,355	-	39,355	638
26	Humanitarian assistance	28,492	847	29,339	27,799	1,452	29,251	88
Total		259,227	8,497	267,724	260,219	5,193	265,412	2,312
Part VII. Public information								
27	Public information	184,000	4,531	188,531	183,247	3,612	186,859	1,672
Total		184,000	4,531	188,531	183,247	3,612	186,859	1,672

United Nations General Fund
Statement of appropriations for the biennium ended 31 December 2009
(Thousands of United States dollars)

		Appropriations			Expenditures			Unencumbered Balance
Appropriation part and section		Original a/	Adjustments b/	Revised c/	Disbursements	Unliquidated obligations	Total	
Part VIII. Common support services								
28A	Office of the Under-Secretary-General for Management	15,003	2,730	17,733	17,538	119	17,657	76
28B	Office of Programme Planning, Budget and Accounts	39,170	(4,789)	34,381	34,083	298	34,381	
28C	Office of Human Resources Management	70,688	2,845	73,533	67,961	5,266	73,227	306
28D	Office of Central Support Services	236,300	(25,774)	210,526	195,583	14,507	210,090	436
28E	Administration, Geneva	112,185	12,320	124,505	115,949	8,556	124,505	-
28F	Administration, Vienna	39,020	1,339	40,359	38,537	1,816	40,353	6
28G	Administration, Nairobi	27,839	819	28,658	27,685	816	28,501	157
36	Office of Information and Communications Technology	-	42,650	42,650	36,902	3,950	40,852	1,798
Total		540,205	32,140	572,345	534,238	35,328	569,566	2,779
Part IX. Internal oversight								
29	Internal oversight	35,998	(231)	35,767	34,355	586	34,941	826
Total		35,998	(231)	35,767	34,355	586	34,941	826
Part X. Jointly financed administrative activities and special expenses								
30	Jointly financed administrative activities	11,459	80	11,539	11,110	-	11,110	429
31	Special expenses	97,012	8,334	105,346	104,544	802	105,346	-
Total		108,471	8,414	116,885	115,654	802	116,456	429
Part XI. Capital expenditures								
32	Construction, alteration, improvement and major maintenance	58,783	2,906	61,689	40,407	20,326	60,733	956
Total		58,783	2,906	61,689	40,407	20,326	60,733	956
Part XII. Security and safety								
33	Security and safety	197,169	4,286	201,455	198,570	2,885	201,455	-
Total		197,169	4,286	201,455	198,570	2,885	201,455	-
Part XIII. Development account								
34	Development account	18,651	7,500	26,151	26,151	-	26,151	-
Total		18,651	7,500	26,151	26,151	-	26,151	-
Part XIV. Staff assessment								
35	Staff assessment	465,983	26,320	492,303	492,303	-	492,303	-
Total		465,983	26,320	492,303	492,303	-	492,303	-
Grand Total		4,207,608	592,307	4,799,915	4,540,649	208,772	4,749,421	50,494

a/ As per General Assembly resolution 62/237A.

b/ Incorporates changes arising from General Assembly resolutions 62/245, 63/264, 63/268, 63/283 and 64/242, and also incorporates amounts transferred between sections of the budget with the concurrence of the Advisory Committee on Administrative and Budgetary Questions.

c/ Represents final amounts authorized for the biennium 2008-2009, after incorporating all changes.

United Nations General Fund and Related Funds a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	United Nations General Fund	Working Capital Fund	Special Account	Eliminations b/	Total 2009	Total 2007 c/
Income						
Assessed contributions d/	4,780,138	-	-	-	4,780,138	4,181,576
Net revenue producing activities	3,920 e/	-	-	-	3,920	6,260
Income for services rendered	5,178	-	-	-	5,178	4,337
Interest income	31,304	-	14,734	-	46,038	64,448
Other/miscellaneous income	22,277 f/	-	16	-	22,293	22,886
Total income	4,842,817	-	14,750	-	4,857,567	4,279,507
Expenditure						
Staff and other personnel costs	3,516,845	-	-	-	3,516,845	3,094,017
Travel	110,798	-	-	-	110,798	92,599
Contractual services	155,266	-	-	-	155,266	155,259
Operating expenses	458,454	-	-	-	458,454	391,915
Acquisitions	207,265	-	-	-	207,265	218,841
Other	300,793	-	-	-	300,793	193,647
Total expenditure	4,749,421	-	-	-	4,749,421	4,146,278
Excess (shortfall) of income over expenditure	93,396	-	14,750	-	108,146	133,229
Prior period adjustments	(11,239) g/	-	-	-	(11,239)	(633)
Net excess (shortfall) of income over expenditure	82,157	-	14,750	-	96,907	132,596
Cancellation of prior-period obligations	39,667	-	-	-	39,667	45,519
Reserves and fund balances, beginning of period	209,454	150,000	236,653	-	596,107	417,992
Reserves and fund balances, end of period	331,278	150,000	251,403	-	732,681	596,107

United Nations General Fund and Related Funds a/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	United Nations General Fund b/	Working Capital Fund	Special Account	Eliminations b/	Total 2009	Total 2007 c/
Assets						
Cash and term deposits	48,757	-	-	-	48,757	28,565
Cash pool h/	671,247	-	248,076	-	919,323	665,884
Assessed contributions receivable from Member States i/	335,497	-	-	-	335,497	439,723
Inter-fund balances receivable	419,934	150,000	-	(150,001)	419,933	417,265
Other accounts receivable	83,971	-	-	-	83,971	82,771
Deferred charges j/	156,677	-	-	-	156,677	104,614
Other assets	2,181	-	-	-	2,181	2,619
Special account for assessed contributions unpaid pursuant to resolution 3049 C (XXVII)	16,637	-	-	-	16,637	16,637
Due from the Special Account of the United Nations Emergency Force (1956)	-	-	1,932	-	1,932	1,932
Due from the Ad Hoc Account for the United Nations Operation in the Congo	-	-	1,396	-	1,396	1,396
Total assets	1,734,901	150,000	251,404	(150,001)	1,986,304	1,761,406
Liabilities						
Contributions or payments received in advance	17,394	-	-	-	17,394	14,722
Unliquidated obligations - current period	210,749	-	-	-	210,749	182,122
Unliquidated obligations - future periods	143,558	-	-	-	143,558	91,421
Inter-fund balances payable	960,411	-	1	(150,001)	810,411	747,957
Other accounts payable	70,430	-	-	-	70,430	128,536
Other liabilities	1,081	-	-	-	1,081	541
Total liabilities	1,403,623	-	1	(150,001)	1,253,623	1,165,299
Reserves and fund balances						
Working capital funds	-	150,000	-	-	150,000	150,000
Authorized retained surplus	68,356	-	-	-	68,356	68,356
Fund principal from contributions	-	-	48,728	-	48,728	48,728
Cumulative surplus (deficit)	262,922	-	202,675 k/	-	465,597	329,023
Total reserves and fund balances	331,278	150,000	251,403	-	732,681	596,107
Total liabilities, reserves and fund balances	1,734,901	150,000	251,404	(150,001)	1,986,304	1,761,406

a/ See note 5.

b/ Upon combination of the columns, transactions between the columns are eliminated, in order for a fair presentation of the "Total" column.

c/ Comparative figures have been restated to conform to current presentation.

d/ See note 4 for details of assessments and reconciliation to appropriations.

e/ See Schedule 5.1.

f/ See Schedule 5.2.

g/ Includes write-off of unpaid assessed contribution of \$10,499,488 that was due from the former Yugoslavia pursuant to General Assembly resolution 63/249.

h/ Represents share of the United Nations cash pool and comprises cash and term deposits of \$233,366,068, short-term investments of \$226,947,207 (market value \$227,382,821), long-term investments of \$454,243,565 (market value \$459,495,515) and accrued interest receivable of \$4,766,620.

i/ Includes contributions unpaid irrespective of collectibility.

j/ Includes commitments in respect of future periods of \$143,558,335.

k/ Net of \$3,911,000, appropriated for the United Nations Emergency Force, pursuant to General Assembly resolution 2115 (XX) II.

The accompanying notes are an integral part of the financial statements.

United Nations General Fund
Revenue-producing activities
 Schedule of income and expenditures for the biennium ended 31 December 2009
 (Thousands of United States dollars)

	Sale of UN postage stamps a/	Sale of publications b/	Services to visitors c/	Statistical products	Gift center	Garage operations d/	News-stand operations	Catering operations e/	Other commercial operations f/	Total 2009	Total 2007
Income:											
Gross sales	14,246	13,114	7,231	1,509	809	2,339	199	1,112	1,546	42,105	46,239
Less: cost of sales	(1,044)	(3,505)	-	-	-	-	-	-	-	(4,549)	(5,220)
Net income from sales	13,202	9,609	7,231	1,509	809	2,339	199	1,112	1,546	37,556	41,019
Expenditure:											
Staff and other personnel costs	8,321	6,631	6,962	365	-	1,409	-	530	320	24,538	26,213
Travel	96	81	1	126	-	-	-	-	8	312	384
Contractual services	7	1,446	76	-	-	-	-	-	13	1,542	1,041
Operating expenses	961	1,362	86	154	-	267	-	891	208	3,929	3,716
Acquisitions	50	60	117	69	-	-	-	13	144	453	573
Promotional costs	554	1,231	186	-	-	-	-	-	-	1,971	1,850
Management fees	-	54	-	-	-	-	-	-	-	54	51
Total expenditure	9,989	10,865	7,428	714	-	1,676	-	1,434	693	32,799	33,828
Excess of income over expenditure	3,213	(1,256)	(197)	795	809	663	199	(322)	853	4,757	7,191
<i>Less: Salary and common staff costs of Revenue Accounts Unit</i>										(837)	(931)
Net excess of income over expenditure										3,920	6,260

Schedule of budget estimates for the biennium ended 31 December 2009
 (Thousands of United States dollars)

	Sale of UN postage stamps	Sale of publications	Services to visitors	Statistical products	Gift center	Garage operations	News-stand operations	Catering operations	Other commercial operations	Total 2009	Total 2007
Revised income estimates	2,352	1,385	(74)	662	1,000	679	80	109	867	7,060	4,673
<i>Less: Revenue Accounts Unit</i>										(821)	(884)
Net income estimates										6,239 g/	3,789

a/ Contingent liability: Stamps sold are included in revenues, which could be used for mailing in a future period. New policies put in place in 2007 restrict such usage by bulk mailers and thus will reduce the UN's contingent liability, which was previously estimated to be approximately \$3.3 million. Until a long-term trend emerges from the implementation of new policies, it is not possible to determine with accuracy the appropriate level of the contingent liability as of 31 December 2009. By its resolution 63/268, the General Assembly decided not to create a reserve for contingent liabilities for postal services.

b/ Includes net loss of \$1,135,629 from United Nations Office in Geneva.

c/ Includes net losses of \$193,662 from United Nations Office in Geneva and \$534,156 from United Nations Office in Vienna.

d/ Includes net loss of \$7,000 from United Nations Office in Geneva and net income of \$12,644 from ESCAP.

e/ Includes net income of \$2,077 from ESCAP.

f/ Represents net income of \$183,555 from ESCAP, \$606,689 from ECA, and \$62,502 from United Nations Office in Vienna.

g/ Represents final net income estimates for the biennium 2008-2009 approved in General Assembly resolution 64/242 of 24 December 2009.

United Nations General Fund
Schedule of miscellaneous income for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Final estimates for the biennium 2008-2009 a/	Actual for the biennium 2008-2009	Actual for the biennium 2006-2007
Net income from revenue-producing activities (Schedule 5.1)	6,239	3,920	6,260
Income for services rendered	4,138	5,178	4,337
Interest income	31,132	31,304	42,540
Other/miscellaneous income:			
Income from rental of premises	11,116	10,779	11,489
Sale of used equipment	249	2,182	898
Refund of prior years' expenditures	5,566	7,971	7,317
Contributions of Non-Member States and New Member States	21	21	19
Other	956	1,324	3,122
Subtotal other/miscellaneous income	17,908	22,277	22,845
Total miscellaneous income	59,417	62,679	75,982

a/ Represents amounts approved by General Assembly resolution 64/242.

Technical Cooperation Activities a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium 2008-2009 ended 31 December 2009
(Thousands of United States dollars)

	United Nations	ECA	ESCAP	ECE	ECLAC	ESCWA	UNCTAD	UN-Habitat	Total 2009	Total 2007	b/
Income											
Voluntary contributions	118,819	40,204	19,452	15,556	29,951	382	59,005	-	283,369	254,518	
Funds received under inter-organization arrangements	7,681	1,902	313	744	3,071	1,538	8,396	-	23,645	29,544	
Allocations from other funds c/	19,459	8,941	5,230	3,243	5,550	4,056	1,883	1,319	49,681	46,506	
Interest income	7,353	874	1,948	718	987	276	2,839	-	14,995	22,738	
Other miscellaneous income	149	38	-	51	402	-	202	-	842	1,646	
Total income	153,461	51,959	26,943	20,312	39,961	6,252	72,325	1,319	372,532	354,952	
Expenditure											
Staff and other personnel costs	128,908	12,641	13,019	9,171	21,226	4,443	43,390	1,204	234,002	198,123	
Travel	4,212	2,147	1,537	2,885	4,343	621	10,629	86	26,460	22,614	
Contractual services	7,242	1,535	8,030	2,983	714	597	3,773	1	24,875	17,363	
Operating expenses	1,531	390	804	145	1,209	165	630	16	4,890	4,423	
Acquisitions	4,063	482	254	15	232	1,513	2,618	12	9,189	9,979	
Other	10,730	7,084	5,347	1,401	4,212	1,047	6,246	-	36,067	33,455	
Total project costs	156,686	24,279	28,991	16,600	31,936	8,386	67,286	1,319	335,483	285,957	
Programme support costs	14,304	1,819	2,417	1,619	2,919	323	7,580	-	30,981	26,908	
Total expenditure	170,990	26,098	31,408	18,219	34,855	8,709	74,866	1,319	366,464	312,865	
Excess (shortfall) of income over expenditure	(17,529)	25,861	(4,465)	2,093	5,106	(2,457)	(2,541)	-	6,068	42,087	
Prior period adjustments	(53)	50	-	-	-	-	-	-	(3)	(13)	
Net excess (shortfall) of income over expenditure	(17,582)	25,911	(4,465)	2,093	5,106	(2,457)	(2,541)	-	6,065	42,074	
Transfers (to) from other funds	(315)	25	-	-	9	-	-	-	(281)	(58)	
Refund to donors	(2,725)	(1,039)	(355)	(94)	(642)	(623)	(2,101)	-	(7,579)	(3,968)	
Reserves and fund balances, beginning of period	124,007	6,276	33,607	11,673	14,491	5,535	51,947	-	247,536	209,488	
Reserves and fund balances, end of period	103,385	31,173	28,787	13,672	18,964	2,455	47,305	-	245,741	247,536	

Technical Cooperation Activities a/
Statement of assets, liabilities, and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	United Nations	ECA	ESCAP	ECE	ECLAC	ESCWA	UNCTAD	UN-Habitat	Total 2009	Total 2007	b/
Assets											
Cash and term deposits	714	-	1,163	-	62	-	110	-	2,049	2,230	
Offices away from Headquarters Cash pools d/	-	36,242	34,443	15,539	20,956	3,283	49,909	-	160,372	137,183	
Cash pool e/	103,807	-	-	-	-	-	-	-	103,807	132,670	
Inter-fund balances receivable	131,584	35,795	126	46	678	367	384	-	168,980	166,726	
Receivable from funding sources	2,323	348	521	24	-	-	1,618	-	4,834	4,711	
Other accounts receivable	16,530	86	38	60	47	-	1,603	-	18,364	23,960	
Deferred charges	5,736	-	18	72	856	-	1,331	-	8,013	8,105	
Total assets	260,694	72,471	36,309	15,741	22,599	3,650	54,955	-	466,419	475,585	
Liabilities											
Unliquidated obligations - prior periods	6	677	-	-	-	137	1	-	821	2,347	
Unliquidated obligations - current period	14,619	3,383	6,344	1,787	1,739	213	4,041	-	32,126	31,164	
Unliquidated obligations - future periods	5,456	-	-	60	855	-	1,256	-	7,627	7,668	
Inter-fund balances payable	134,603	37,009	25	71	6	-	1,556	-	173,270	175,298	
Payables due to funding sources	1,229	-	-	-	302	731	341	-	2,603	7,301	
Deferred income	-	-	-	1	-	-	-	-	1	-	
Other accounts payable	1,363	229	1,153	150	733	114	455	-	4,197	4,203	
Other liabilities	33	-	-	-	-	-	-	-	33	68	
Total liabilities	157,309	41,298	7,522	2,069	3,635	1,195	7,650	-	220,678	228,049	
Reserves and fund balances											
Extrabudgetary funds relating to projects funded by donors	103,385	31,173	28,787	13,672	18,964	2,455	47,305	-	245,741	247,536	
Total reserves and fund balances	103,385	31,173	28,787	13,672	18,964	2,455	47,305	-	245,741	247,536	
Total liabilities and reserves and fund balances	260,694	72,471	36,309	15,741	22,599	3,650	54,955	-	466,419	475,585	

a/ See notes 2 (o) and 6.

b/ Comparative figures have been restated to conform to current presentation.

c/ Represents expenditures under sections 22 and 35 of the regular budget, (see Statement IV) of \$48,300,559 and \$1,231,936 respectively, and allocations from general trust funds of \$148,903.

d/ Represents share of the United Nations Offices away from Headquarters (OAH) cash pools and comprises cash and term deposits of \$53,788,698, short-term investments of \$41,492,711 (market value \$41,720,178), long term investments of \$64,236,533 (market value \$65,085,688) and accrued interest receivable of \$854,305.

e/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$26,351,030, short-term investments of \$25,626,230 (market value \$25,675,419), long term investments of \$51,291,886 (market value \$51,884,921) and accrued interest receivable of \$538,233.

The accompanying notes are an integral part of the financial statements.

United Nations General Trust Funds a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium 2008-2009 ended 31 December 2009
(Thousands of United States dollars)

	Political Affairs	International Justice and Law	Economic and Social Development	Human Rights and Humanitarian Affairs	Public Information	Common Support and Miscellaneous	United Nations Office for Partnerships	b/	Eliminations	c/	Total 2009	Total 2007	d/
Income													
Voluntary contributions	184,422	53,268	49,503	1,775,317	2,757	20,107	140,216	-	-	-	2,225,590	1,801,327	
Funds received under inter-organization arrangements	14,258	55	1,911	29,879	317	66	-	-	-	-	46,486	45,387	
Allocations from other funds	586	-	-	874	-	-	-	-	(874)	-	586	1,676	
Interest income	11,935	2,628	2,401	46,824	506	1,273	2,808	-	-	-	68,375	90,771	
Other/miscellaneous income e/	3,774	74	1,689	77,588	2,117	631	15,048	-	-	-	100,921	90,844	
Total income	214,975	56,025	55,504	1,930,482	5,697	22,077	158,072		(874)		2,441,958	2,030,005	
Expenditure													
Staff and other personnel costs	34,784	6,051	25,014	412,228	3,012	5,951	956	-	-	-	487,996	384,762	
Travel	15,190	1,912	5,443	54,257	390	1,986	184	-	-	-	79,362	62,918	
Contractual services	13,775	637	2,800	148,821	925	577	1,803	-	-	-	169,338	114,899	
Operating expenses	27,572	618	2,104	74,128	1,219	584	74	-	-	-	106,299	73,180	
Acquisitions	14,306	70	417	39,585	33	362	6	-	-	-	54,779	38,027	
Other	25,748	1,812	7,411	923,680 f/	3	36	151,814 g/	-	(874)	-	1,109,630	981,507	
Programme support costs (implementing partners)	811	-	506	66,123	-	-	-	-	-	-	67,440	47,832	
Total direct expenditure	132,186	11,100	43,695	1,718,822	5,582	9,496	154,837		(874)		2,074,844	1,703,125	
Programme support costs (United Nations)	9,685	1,277	3,367	101,976	691	673	201		-		117,870	87,200	
Total expenditure	141,871	12,377	47,062	1,820,798	6,273	10,169	155,038		(874)		2,192,714	1,790,325	
Excess (shortfall) of income over expenditure	73,104	43,648	8,442	109,684	(576)	11,908	3,034		-		249,244	239,680	
Prior period adjustments	(17)	-	(246)	(1,404) g/	-	21	(595) h/		-	-	(2,241)	698	
Net excess (shortfall) of income over expenditure	73,087	43,648	8,196	108,280	(576)	11,929	2,439		-		247,003	240,378	
Transfers (to) from other funds	(1,024) i/	1,298	210	-	54	(1,634)	(1,808) j/		-	-	(2,904)	63,418	
Transfers (to) from other organizations	(3,052)	(53,015) k/	-	-	-	-	-		-	-	(56,067)	(37,516)	
Refunds to donors	(16,195)	-	(458)	(9,552)	(189)	(405)	(202)		-	-	(27,001)	(7,143)	
Other adjustments to reserve and fund balances	-	-	-	-	941 l/	-	-		-	-	941	-	
Reserves and fund balances, beginning of period	153,042	17,331	36,666	746,679	6,716	17,093	20,591		-	-	998,118	738,981	
Reserves and fund balances, end of period	205,858	9,262	44,614	845,407	6,946	26,983	21,020		-		1,160,090	998,118	

United Nations General Trust Funds a/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Political Affairs	International Justice and Law	Economic and Social Development	Human Rights and Humanitarian Affairs	Public Information	Common Support and Miscellaneous	United Nations Office for Partnerships b/	Eliminations c/	Total 2009	Total 2007 d/
Assets										
Cash and term deposits	1	4	233	1,217	100	90	25	-	1,670	2,351
Short-term investments	-	-	-	-	-	275 m/	-	-	275	381
Long-term investments	-	-	-	-	-	2,088 m/	-	-	2,088	1,741
OAH cash pools n/	4,005	97	10,237	359,778	-	9,589	-	-	383,706	304,917
Cash pool o/	211,891	11,885	37,920	415,451	7,612	17,237	16,230	-	718,226	622,016
Voluntary contributions receivable	4,983	128	1,850	183,160	2	737	-	-	190,860	148,165
Inter-fund balances receivable	2,314	21	-	-	23	2	-	-	2,360	5,096
Other accounts receivable	3,240	14	194	29,411	-	128	5,131	(2,568)	35,550	54,517
Other assets	44	-	67	11,603	-	72	-	-	11,786	2,452
Advances to implementing partners	7,822	-	10	199,982	-	174	45,060	-	253,048	251,667
Total assets	234,300	12,149	50,511	1,200,602	7,737	30,392	66,446	(2,568)	1,599,569	1,393,303
Liabilities										
Unliquidated obligations - current period	14,915	503	1,955	171,433	233	555	45,237	-	234,831	224,442
Unliquidated obligations - future periods	-	-	-	10,775	-	-	-	-	10,775	1,634
Inter-fund balances payable	418	10	130	836	3	333	171	-	1,901	16,131
Other accounts payable	5,682	2,212	406	10,443	94	233	18	(2,568)	16,520	5,251
Deferred income	7,427	162	3,406	161,708	461	2,288	-	-	175,452	147,727
Total liabilities	28,442	2,887	5,897	355,195	791	3,409	45,426	(2,568)	439,479	395,185
Reserves and fund balances										
Operating reserves	910	16	1,028	31,418	-	134	-	-	33,506	28,438
Reserves for allocations	8,126	-	889	84,600	-	174	-	-	93,789	105,134
Fund principal from contributions	-	-	-	2,000	1,000	1,050	-	-	4,050	4,050
Cumulative surplus (deficit)	196,822	9,246	42,697	727,389	5,946	25,625	21,020	-	1,028,745	860,496
Total reserves and fund balances	205,858	9,262	44,614	845,407	6,946	26,983	21,020	-	1,160,090	998,118
Total liabilities and reserves and fund balances	234,300	12,149	50,511	1,200,602	7,737	30,392	66,446	(2,568)	1,599,569	1,393,303

a/ See note 7

b/ See note 7 (c)

c/ Upon combination of the columns, transactions between the columns are eliminated, in order for a fair presentation of the "Total" column.

d/ Comparative figures have been restated to conform to current presentation.

e/ Includes cancellation of prior period obligations.

f/ Includes grants funded from Central Emergency Response Fund and United Nations Fund for International Partnership resources.

g/ Includes a net adjustment of prior period expenditures of \$453,825 reported by implementing partners of the Central Emergency Response Fund and adjustment of a prior-period pledge of \$419,300 in the Trust Fund for the Strengthening of the Office of the Emergency Relief Coordinator.

h/ Represents a net adjustment of prior period expenditures reported by implementing partners.

i/ Includes transfer of fund balance of \$1,145,802 from the Trust Fund for the Implementation of the Ottawa Convention Landmines to the United Nations Special Accounts for Conferences for Treaty Conventions and Host Country Agreement (Schedule 12.5).

j/ Includes transfer of \$1,820,480 to the United Nations Fund for International Partnerships Special Account for Administrative Cost Recoveries (Schedule 12.2).

k/ Represents transfer from the Trust Fund for the Special Tribunal for Lebanon to the Special Tribunal for Lebanon.

l/ Represents the fund balance as of 31 December 2007 of the Trust Fund for Government contributions to UNICs which, effective 1 January 2008, is included in this statement.

m/ The market value of short-term investments is \$286,318 and the market value of long-term investments is \$2,376,084.

n/ Represents share of the United Nations Offices away from Headquarters (OAH) cash pools and comprises cash and term deposits of \$128,694,572, short-term investments of \$99,275,257 (market value \$99,819,493), long-term investments of \$153,692,013 (market value \$155,723,695) and accrued interest receivable of \$2,044,006.

o/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$182,286,410, short-term investments of \$177,329,320 (market value \$177,617,809), long term investments of \$354,875,403 (market value \$358,969,498) and accrued interest receivable of \$3,734,529.

The accompanying notes are an integral part of the financial statements.

United Nations General Trust Funds
Schedule of income, expenditure and reserves and fund balances
for the biennium 2008-2009 ended 31 December 2009
(Thousands of United States dollars)

	Reserves and fund balances beginning of period	Income	Expenditure and other adjustments a/	Reserves and fund balances end of period
POLITICAL AFFAIRS				
Trust Fund for the United Nations Guard Contingent	711	46	167	590
Trust Fund for Iraq-Kuwait Border Issues	4,072	318	541	3,849
United Nations Disarmament Information Programme	328	203	190	341
United Nations Centre for Disarmament: Geneva Research and Reference Collection Trust Fund	50	3	12	41
United Nations Institute for Disarmament Research	1,667	4,901	5,525	1,043
Trust Fund for the United Nations Programme on Space Applications	1,278	2,384	1,391	2,271
Trust Fund for the Promotion of Peace	6	-	6	-
United Nations Regional Centre for Peace and Disarmament in Africa	1,125	290	636	779
Trust Fund for the UN Regional Centre for Peace, Disarmament and Development in Latin America	1,251	2,144	2,091	1,304
Trust Fund for Global and Regional Disarmament Activities	1,781	8,083	4,849	5,015
Trust Fund for the United Nations Regional Centre for Peace and Disarmament in Asia	300	571	311	560
Trust Fund of the United Nations Standing Advisory Committee on Security Questions in Central Africa	30	7	27	10
Trust Fund in Support of Political Affairs	21,759	27,448	16,283	32,924
Trust Fund for Publicity Against Apartheid	314	12	326	-
Trust Fund for Special Projects of the Special Committee Against Apartheid	34	-	34	-
United Nations Trust Fund for Electoral Observation	860	3,945	2,720	2,085
Trust Fund to Finance Third World Observers to the South African Elections	305	-	305	-
Trust Fund for the Guatemala Peace Process	2,257	95	675	1,677
Trust Fund for Negotiations to Find a Comprehensive Settlement of the Georgian/Abkhaz Conflict	682	44	306	420
Trust Fund in Support of the Delimitation and Demarcation of the Ethiopia/Eritrea Border	4,603	556	1,328	3,831
Trust Fund for the Settlement of the Question of East Timor	13,708	696	7,838	6,566
Trust Fund in Support of the Activities of the United Nations Peacebuilding Support Office in Guinea-Bissau	128	141	(165)	434
Trust Fund in Support of the Activities of the Committee on the Exercise of the Inalienable Rights of the Palestinian People	29	1	-	30
Trust Fund for Updating the Repertoire of the Practice of the Security Council	522	62	184	400
Trust Fund in Support of the Security Council Committee established pursuant to Security Council Resolution 864 (1993)	452	-	452	-
Trust Fund to Support the Peace Process in Ethiopia and Eritrea	1,147	74	99	1,122
Trust Fund for Peacebuilding in Somalia	2,429	1,417	2,018	1,828
Trust Fund for Somalia - Unified Command	349	23	-	372
Trust Fund in Support of the Implementation of the Agreement on a Cease-fire and Separation of Forces Signed in Moscow on 14 May 1994	1,046	398	1,042	402
Trust Fund for Police Assistance Programme in Bosnia and Herzegovina	717	34	459	292
Trust Fund for Children and Armed Conflict	1,473	417	1,052	838
Trust Fund to Support United Nations Peacekeeping-related Efforts in Sierra Leone	441	154	341	254
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	5,929	2,707	1,542	7,094
United Nations Trust Fund for the Training for UNTAG	131	5	136	-
Trust Fund for Peace-making Activities of the Secretary-General	206	25	17	214
Trust Fund for Assistance to the Special Representative of the Secretary-General for Burundi in Support of Peace-keeping	291	20	-	311
Trust Fund in Support of the Department of Peacekeeping Operations	4,745	11,007	10,281	5,471
Trust Fund for the International Commission of Inquiry of Arms Flow in the Great Lakes Region of Central Africa	470	-	470	-
Trust Fund for UNSCO (United Nations Coordinator in the Occupied Territories)	108	10	14	104
Trust Fund in Support of the Activities of the Secretary-General's Special Representative to the Great Lakes Region of Central Africa	1,093	74	-	1,167
Trust Fund for the Rapidly Deployable Mission Headquarters	897	60	-	957
Trust Fund for Preventive Action	3,712	308	1,975	2,045
Trust Fund for the Consolidation of Peace through Practical Disarmament Measures	240	79	233	86

United Nations General Trust Funds
Schedule of income, expenditure and reserves and fund balances
for the biennium 2008-2009 ended 31 December 2009
(Thousands of United States dollars)

	Reserves and fund balances beginning of period	Income	Expenditure and other adjustments a/	Reserves and fund balances end of period
Trust Fund for the Implementation of the Ottawa Convention on Landmines	1,146	-	1,146	-
Trust Fund to Support Peace Process in the Democratic Republic of Congo	1,071	8,168	2,708	6,531
Trust Fund to Support the United Nations Interim Administration in Kosovo	1,684	72	758	998
Trust Fund for Afghanistan	586	39	-	625
Trust Fund for the Promotion of Social and Economic Development in Afghanistan	29	10,971	10,949	51
Trust Fund to Support the Ituri Pacification Commission	6	-	-	6
Trust Fund to Support the "Distinct Entity" created to Provide Security for the United Nations Presence in Iraq	1,558	6,118	7,247	429
UN Democracy Trust Fund	55,597	39,474	37,504	57,567
Trust Fund in Support of the Political Transition in Haiti	-	244	193	51
Trust Fund in Support of the Peace Process in Sudan	35	3,074	1,684	1,425
Trust Fund for the AU-UN Joint Mediation Support Team (JMST) for Darfur	4,347	12,929	4,536	12,740
Trust Fund for the Support of the Activities of the United Nations Mission in the Central African Republic and Chad	3,307	22,976	19,780	6,503
Trust Fund to Support Lasting Peace in Darfur	-	263	-	263
Trust Fund for the Peacebuilding Support Office	-	5,805	1,704	4,101
Trust Fund in Support of the United Nations Register of Damage	-	2,180	482	1,698
Trust Fund for Global Initiative on Biotechnology Security	-	509	273	236
Trust Fund for Counter-Terrorism	-	3,244	352	2,892
Trust Fund in Support of the African Union Mission to Somalia	-	29,088	7,552	21,536
Trust Fund in Support of the Somali Transitional Security Institutions	-	1,058	315	743
Trust Fund in Support of the construction of the United Nations compound in Baghdad, Iraq	-	1	(735)	736
Subtotal - Political Affairs	153,042	214,975	162,159	205,858
INTERNATIONAL JUSTICE AND LAW				
Trust Fund for the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	730	444	249	925
United Nations Commission on International Trade Law Symposia	223	75	155	143
Seminar on International Law	120	169	199	90
Trust Fund to Assist States in the Judicial Settlement of Disputes through the International Court of Justice	2,459	331	-	2,790
Trust Fund on Voluntary Fund to Grant Travel Assistance to Developing Countries Members of the United Nations Commission on International Trade Law	3	33	25	11
Trust Fund for the International Tribunal for the Prosecution of Persons Responsible for Genocide and other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda	1,429	1,340	1,583	1,186
Trust Fund to Assist States in the Settlement of Disputes through the International Tribunal for the Law of the Sea	107	35	-	142
Trust Fund to Assist Developing States in Attending Meetings of the Informal Consultative Process on Oceans and the Law of the Sea	42	89	74	57
Trust Fund to Assist Developing States in the Preparation of Submissions to the Commission on the Limits of the Continental Shelf	2,398	229	1,835	792
Trust Fund to Assist Members of the Commission on the Limits of the Continental Shelf from Developing States to Participate in its meetings	612	452	436	628
Trust Fund for the Repertory of Practice of United Nations Organs	34	47	13	68
Trust Fund for the Office of Legal Affairs to Support the Promotion of International Law	630	181	380	431
Voluntary Fund to Support the Activities of the International Tribunal Established by Security Council Resolution 827 (1993)	3,291	1,705	3,472	1,524
Trust Fund for the Special Tribunal for Lebanon	5,253	50,130	55,380	3
Trust Fund on the backlog relating to the Yearbook of the International Law Commission	-	16	-	16
Trust Fund to Support the Coordination and Coherence of the Rule of Law Activities of the United Nations System	-	749	293	456
Subtotal - International Justice and Law	17,331	56,025	64,094	9,262

United Nations General Trust Funds
Schedule of income, expenditure and reserves and fund balances
for the biennium 2008-2009 ended 31 December 2009
(Thousands of United States dollars)

	Reserves and fund balances beginning of period	Income	Expenditure and other adjustments a/	Reserves and fund balances end of period
ECONOMIC AND SOCIAL DEVELOPMENT				
Trust Fund for Development Planning and Projections	263	28	102	189
United Nations Research Institute for Social Development	1,922	8,343	8,353	1,912
Trust Fund for Aging	270	55	21	304
United Nations Youth Fund	215	148	73	290
Trust Fund for the Financing of the Implementation of the Convention on Long Range Transboundary Air Pollution	3,331	6,356	6,084	3,603
Trust Fund for the ECE Study on Long-term European Timber Trends and Prospects	114	87	154	47
United Nations Voluntary Fund on Disability	944	350	473	821
Trust Fund for Statistical Development and Capacity Building	1,971	210	896	1,285
Trust Fund for International Research and Training Institute for the Advancement of Women	3,929	13,329	6,379	10,879
UNEP Trust Fund on Human Settlements	558	1,171	330	1,399
Trust Fund for the Ad Hoc Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting	9	-	-	9
Trust Fund for International Co-operation for Development	920	68	177	811
Trust Fund for the Implementation of the Beijing Declaration and Platform for Action	4,157	2,791	1,782	5,166
Trust Fund for Case Studies on the Functioning of the Operational Activities for Development of the UN system	379	109	228	260
Policy Analysis on Transnational Corporations	64	4	6	62
Trust Fund for United Nations Electronic Data Interchange for Administration, Commerce and Transport	112	37	45	104
Trust Fund for the ECE Project Energy Efficiency 2000	38	3	19	22
United Nations Trust Fund on Family Activities	539	36	3	572
Trust Fund for Population and Development	400	527	556	371
Trust Fund for Assistance to Countries in Transition	151	20	35	136
Trust Fund for the Follow-up to the World Summit for Social Development	1,153	151	165	1,139
Trust Fund for ECE Follow-up Activities of the Fourth World Conference on Women	21	3	15	9
Trust Fund for Environmental Performance Reviews and the "Environment for Europe"	481	362	366	477
Trust Fund for Supporting ECE Regional Conferences and Meetings, including Preparatory Meetings for Global Conferences	6	6	10	2
Trust Fund for Support of the Work of the Commission on Sustainable Development	2,233	1,380	2,526	1,087
Trust Fund for the Support of the Activities of OSAA to the New Partnership for Africa's Development (NEPAD) and Tokyo International Conference on African Development (TICAD) Process	273	135	28	380
Trust Fund for Alliance of Civilizations	3,164	5,207	6,233	2,138
Trust Fund to Support Activities for the Follow-up to the International Conference on Financing for Development	469	569	568	470
Global Compact Trust Fund	3,134	8,414	7,085	4,463
Trust Fund for the Participation of all States Including Least Developed Countries in Activities Related to the Special Session of the General Assembly on HIV/AIDS	72	4	76	-
Trust Fund in support of the United Nations Forum on Forests	3,117	1,668	2,292	2,493
Trust Fund in Support of Activities undertaken by the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (OHRLLS)	783	767	370	1,180
Trust Fund on Indigenous Issues	565	831	775	621
Trust Fund for the Support of Activities related to the Preparation and Organisation of the International Ministerial Meeting of Landlocked and Transit Developing Countries and Donor Countries and International Financial and Development Institutions on Transit Transport Cooperation and to its follow-up (OHRLLS)	152	907	386	673
Trust Fund for the Annual Ministerial Review and the Development Cooperation Forum	406	1,408	693	1,121

United Nations General Trust Funds
Schedule of income, expenditure and reserves and fund balances
for the biennium 2008-2009 ended 31 December 2009
(Thousands of United States dollars)

	Reserves and fund balances beginning of period	Income	Expenditure and other adjustments a/	Reserves and fund balances end of period
Trust Fund to Support the United Nations Response to Climate Change	332	19	242	109
Trust Fund in Support of the United Nations Non-Government Informal Regional Network	19	1	10	10
Subtotal - Economic and Social Development	36,666	55,504	47,556	44,614
HUMAN RIGHTS AND HUMANITARIAN AFFAIRS				
Afghanistan Emergency Trust Fund	7,997	170	7,018	1,149
Emergency Trust Fund for Humanitarian Assistance for Iraq, Kuwait and the Iraq-Turkey and Iraq-Iran Border Areas	459	30	9	480
Trust Fund for the Strengthening of the Emergency Relief Coordinator (OCHA)	29,132	83,875	97,255	15,752
Committee on the Elimination of Racial Discrimination	457	22	2	477
Programme of the Decade for Action to Combat Racism and Racial Discrimination	759	971	899	831
United Nations Voluntary Fund for Victims of Torture	15,859	23,194	21,949	17,104
United Nations Voluntary Fund for Indigenous Populations	1,408	641	1,015	1,034
Voluntary Fund for Advisory Services and Technical Assistance in the Field of Human Rights	8,729	38,316	27,713	19,332
Trust Fund for Disaster Relief	178,857	440,900	400,694	219,063
Trust Fund for Disaster Reduction	15,290	47,424	51,024	11,690
Sasakawa Disaster Prevention Award				
Endowment Fund	2,275	141	119	2,297 b/
United Nations Trust Fund for Contemporary Forms of Slavery	534	1,873	794	1,613
Trust Fund for Human Rights Education Programme in Cambodia	2,132	769	1,439	1,462
Cambodia Trust fund	1,186	79	-	1,265
Trust Fund for Humanitarian Relief in Iraq	2,063	140	(67)	2,270
Trust Fund for the Support to the Activities of the Centre for Human Rights	51,639	187,873	147,094	92,418
Trust Fund for Rwanda	200	-	200	-
Voluntary Trust Fund for Assistance in Mine Clearance	80,184	186,902	189,503	77,583
Central Emergency Response Fund	173,737	871,765	812,006	233,496
Trust Fund for Tsunami Disaster Relief	14,400	936	10,127	5,209
Trust Fund for Human Security	159,382	42,748	63,081	139,049
Voluntary Fund for Participation in the Universal Periodic Review	-	1,474	180	1,294
Voluntary Fund for Financial and Technical Assistance for the Implementation of the Universal Periodic Review	-	239	(300)	539
Subtotal - Human Rights and Humanitarian Affairs	746,679	1,930,482	1,831,754	845,407
PUBLIC INFORMATION				
Trust Fund for Economic and Social Information	1,028	591	755	864
Trust Fund for Public Awareness on Disarmament Issues	1,186	80	151	1,115 c/
Development Forum Trust Fund	3,237	2,296	2,424	3,109
Trust Fund for Expanding Public Information Activities in Japan	100	486	391	195
Trust Fund for Information Support for African Economic Recovery and Development	21	2	-	23
Trust Fund for Jointly Financed Information Projects	296	334	322	308
United Nations Trust Fund for Education and Communication	837	51	691	197
Trust Fund to Support Public Information and Related Efforts in United Nations Peacekeeping Operations	11	1	12	-
Trust Fund for Government Contributions to UNICs	-	1,856	721	1,135
Subtotal - Public Information	6,716	5,697	5,467	6,946

United Nations General Trust Funds
Schedule of income, expenditure and reserves and fund balances
for the biennium 2008-2009 ended 31 December 2009
(Thousands of United States dollars)

	Reserves and fund balances beginning of period	Income	Expenditure and other adjustments a/	Reserves and fund balances end of period
COMMON SUPPORT AND MISCELLANEOUS				
Trust Fund for Assistance in the Training of United Nations Staff in the French Language	21	4	7	18
Meditation Room Gifts from New York City	14	1	-	15
Sculpture in Memory of Hammarskjöld, Grant by Blaustein Foundation	19	1	-	20
Trust Fund for German Language Translation	475	3,202	3,250	427
Library Endowment Fund	2,186	238	147	2,277 d/
Personal and Real Property Willed to the United Nations	6,695	803	1,418	6,080
Hamish Brown Fellowship Fund	3	-	-	3
The Special (Ralph Bunche) Account for the Secretary-General for Purposes Related to Peace and Security	270	18	-	288
United Nations Philatelic Museum	4	-	4	-
Trust Fund for Gilberto Amado Memorial Lecture	7	-	5	2
Trust Fund for the Restoration and Maintenance of the Peace Bell	33	2	-	35
Trust Fund for Staff Health Promotion	33	3	-	36
Trust Fund for the Assistance with Field Mission Transport Management	52	3	-	55
Secretariat News Trust Fund	146	10	31	125
Trust Fund for Activities related to Administrative and Budgetary Aspects of Peace-keeping Operations	1	-	1	-
Trust Fund for the Special Projects of the Secretary-General	362	22	103	281
Trust Fund for United Nations Reform	3,896	412	2,717	1,591
Sheikh Ashmawi Trust Fund	1	-	1	-
Trust Fund for Security of Staff Members of the United Nations System	2,059	433	796	1,696
Trust Fund for the Millennium Assembly and the Millennium Summit of the United Nations	167	425	248	344
United Nations Trust Fund for Enhancing Professional Capacity in Internal Oversight Functions	52	4	-	56
Trust Fund for Headquarters Refurbishment of Auditorium	102	7	-	109
Trust Fund to Support Management and Reform Activities	13	11	-	24
Trust Fund to Support Programmes on HIV/AIDS and Peacekeeping	199	25	210	14
Trust Fund to Strengthen the Organization's Integrity Infrastructure	5	-	5	-
Trust Fund for the International Year of Sport and Physical Education 2005	19	3	-	22
Trust Fund for Sports for Development and Peace	-	2,128	1,496	632
Trust Fund for the United Nations Office in Geneva Local Support Services	259	275	393	141
Special Fund for Support of the Joint Inspection Unit Activities	-	104	20	84
Trust Fund for Climate Change Support	-	2,153	1,228	925
Trust Fund for the Implementation of HCLM Plan of Action for the Harmonization of Business Practices in the UN system	-	8,821	2	8,819
Trust Fund to Support Global Impact and Vulnerability Alert System	-	2,869	105	2,764
Trust Fund in Support of General Assembly and Conference Management Activities	-	100	-	100
Subtotal - Common Support and Miscellaneous	17,093	22,077	12,187	26,983
UNITED NATIONS OFFICE FOR PARTNERSHIPS				
United Nations Fund for International Partnerships (UNFIP)	20,591	157,548	157,515	20,624
Trust Fund for Partnerships	-	524	128	396
Subtotal - United Nations Office for Partnerships	20,591	158,072	157,643	21,020
Total (Statement VII)	998,118	2,442,832	2,280,860	1,160,090
a/ Represents:				
Expenditure			2,192,714	
Expenditure elimination			874	
Prior periods' adjustments			2,241	
Transfers to (from) other funds			2,904	
Transfers to (from) other organizations			56,067	
Refunds to donors			27,001	
Other adjustments to reserve and fund balances			(941)	
Total			<u>2,280,860</u>	

b/ Includes permanent endowment of \$2,000,000.

c/ Includes permanent endowment of \$1,000,000.

d/ Includes permanent endowment of \$1,049,588.

United Nations Tax Equalization Fund a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	United States of America	Other Member States	Total 2009	Total 2007
Income				
Staff assessment receipts from:				
United Nations Regular Budget b/	109,199	387,160	496,359	440,048
Peace-keeping operations	91,029	259,590	350,619	252,258
International Tribunals	16,035	50,828	66,863	60,515
Total income	216,263	697,578	913,841	752,821
Expenditure				
Estimated reimbursements to staff members subject to United States income taxes for tax years 2008 and 2009				
Federal income taxes	99,222	-	99,222	88,919
State income taxes	28,577	-	28,577	25,406
City income taxes	8,800	-	8,800	8,618
Social Security taxes	21,710	-	21,710	18,944
Reimbursements and adjustments relating to prior tax years	4,236	-	4,236	5,985
Subtotal	162,545	-	162,545	147,872
Credits given to other Member States for: c/				
United Nations Regular Budget	-	401,549	401,549	358,141
Peace-keeping operations	-	250,793	250,793	179,307
International Tribunals	-	45,630	45,630	39,079
Subtotal	-	697,972	697,972	576,527
Staff costs and others	1,458	-	1,458	1,327
Total expenditure	164,003	697,972	861,975	725,726
Excess (shortfall) of income over expenditure	52,260	(394)	51,866	27,095
Prior period adjustments	(73)	-	(73)	(86)
Net excess (shortfall) of income over expenditure	52,187	(394)	51,793	27,009
Cancellation of prior-period obligations	856	-	856	6
Other adjustments to reserves and fund balances	(53,043) d/	-	(53,043)	(28,671)
Reserves and fund balances, beginning of period	-	10,317	10,317	11,973
Reserves and fund balances, end of period	- e/	9,923	9,923	10,317

United Nations Tax Equalization Fund a/
Statement of assets, liabilities and reserves and fund balances
as at 31 December 2009
(Thousands of United States dollars)

	United States of America	Other Member States	Total 2009	Total 2007
Assets				
Outstanding estimated tax advances	50,285	-	50,285	47,446
Inter-fund balances receivable	196,313	9,923	206,236	158,693
Other accounts receivable	13,835	-	13,835	3,396
Deferred charges	29	-	29	10
Total assets	260,462	9,923	270,385	209,545
Liabilities				
Unliquidated obligations - current period	81,452	-	81,452	73,257
Accounts payable to Member States	179,010 e/	-	179,010	125,967
Other accounts payable	-	-	-	4
Total liabilities	260,462	-	260,462	199,228
Reserves and fund balances				
Cumulative surplus	-	9,923	9,923	10,317
Total reserves and fund balances	-	9,923	9,923	10,317
Total liabilities and reserves and fund balances	260,462	9,923	270,385	209,545

a/ See note 8.

b/ The actual revenue from staff assessment under Section 35 of the United Nations regular budget amounted to \$492,302,505.

Credits derived from revenue-producing activities of \$4,056,520 increased total income to \$496,359,025.

c/ Represents credits which are applied against assessments of those Member States who do not levy taxes on the United Nations income of their nationals. See note 8(a).

d/ Represents transfer of surplus for the biennium 2008-2009 to "Accounts payable to Member States".

e/ Cumulative surplus for the United States of America at the end of the biennium 2008-2009 amounting to \$179,010,326 is shown as "Accounts payable to Member States". See note 8(b).

The accompanying notes are an integral part of the financial statements.

United Nations Capital Master Plan a/ b/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Working Capital Reserve for the Capital Master Plan	Capital Master Plan	Associated Costs	Secondary Data Centre	Eliminations c/	Total 2009	Total 2007 d/
Income							
Assessed contributions e/	-	681,928	-	-	-	681,928	506,542
Allocations from other funds	-	-	18,532 f/	5,144 g/	(21,644)	2,032	-
Interest income h/	-	52,502	-	-	-	52,502	18,347
Other/miscellaneous income	-	8	-	-	-	8	-
Total income	-	734,438	18,532	5,144	(21,644)	736,470	524,889
Expenditure (Schedule 9.1)							
Total expenditure	-	813,452	18,532	5,144	-	837,128	82,920
Excess (shortfall) of income over expenditure	-	(79,014)	-	-	(21,644)	(100,658)	441,969
Prior period adjustments i/	-	279	-	-	-	279	-
Net excess (shortfall) of income over expenditure	-	(78,735)	-	-	(21,644)	(100,379)	441,969
Cancellation of prior-period obligations	-	3,493	-	-	-	3,493	1,522
Transfer to other funds j/	-	(21,644)	-	-	21,644	-	-
Transfer to construction in progress k/	-	701,951	3,428	1,156	-	706,535	61,175
Transfer to capital assets l/	-	-	-	(1,156)	-	(1,156)	-
Reserves and fund balances, beginning of period	45,000	479,815	-	-	-	524,815	20,149
Reserves and fund balances, end of period	45,000	1,084,880	3,428	-	-	1,133,308	524,815

United Nations Capital Master Plan a/ b/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Working Capital Reserve for the Capital Master Plan	Capital Master Plan	Associated Costs	Secondary Data Centre	Eliminations c/	Total 2009	Total 2007 d/
Assets							
Cash and term deposits	-	41	-	-	-	41	900
Cash pool m/	-	923,905	-	-	-	923,905	364,439
Assessed contributions receivable from Member States e/	30	21,654	-	-	-	21,684	127,587
Inter-fund balances receivable	44,970	-	5,537	1,608	-	52,115	44,879
Other accounts receivable	-	2,889	36	675	-	3,600	20
Deferred charges	-	98,921	103	4,302	-	103,326	124,094
Construction in progress (Schedule 9.1)	-	763,126	3,428	-	-	766,554	61,175
Total assets	45,000	1,810,536	9,104	6,585	-	1,871,225	723,094
Liabilities							
Contributions or payments received in advance	-	120,526	-	-	-	120,526	7,193
Unliquidated obligations - prior periods	-	12,556	-	-	-	12,556	720
Unliquidated obligations - current period	-	420,665	5,202	516	-	426,383	48,414
Unliquidated obligations - future periods	-	98,898	94	4,302	-	103,294	124,054
Inter-fund balances payable	-	40,276	-	-	-	40,276	11,177
Other accounts payable	-	32,735	380	1,767	-	34,882	6,721
Total liabilities	-	725,656	5,676	6,585	-	737,917	198,279
Reserves and fund balances							
Working capital fund	45,000	-	-	-	-	45,000	45,000
Cumulative surplus (deficit)	-	1,084,880	3,428	-	-	1,088,308	479,815
Total reserves and fund balances	45,000	1,084,880	3,428	-	-	1,133,308	524,815
Total liabilities and reserves and fund balances	45,000	1,810,536	9,104	6,585	-	1,871,225	723,094

a/ See note 9.

b/ Effective 1 January, 2008, the Capital Master Plan is presented as a separate statement. Previously it was included in Statement IX as part of Capital assets and construction in progress.

c/ Upon combination of the columns, transactions between the columns are eliminated, in order for a fair presentation of the "Total" column.

d/ Comparative figures have been restated to conform to current presentation.

e/ Includes contributions unpaid irrespective of collectibility.

f/ In accordance with General Assembly resolution 63/270, "Associated Costs" are financed from within the approved budget of the Capital Master Plan.

g/ In accordance with General Assembly resolution 63/269, costs for the "Secondary Data Centre" are financed from the Support account for Peacekeeping Operations (\$2,031,860), and the remainder from within the approved budget of the Capital Master Plan.

h/ Includes interest on funds of the "Working Capital Reserve for the CMP".

i/ Represents interest income for 2007.

j/ Represents transfer from the Capital Master Plan to finance Associated Costs and Secondary Data Centre, in accordance with General Assembly resolutions 63/270 and 63/269.

k/ Capital expenditures incurred, net of cancellation of prior-period obligations and prior-period adjustments, are transferred to the construction in progress account in the statement of assets, liabilities and reserves and fund balances.

l/ Upon completion of discrete phases or projects, transfers are made from construction in progress to capital assets. Capital assets are shown in Statement X.

m/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$234,529,107, short-term investments of \$228,078,255 (market value \$228,516,040), long-term investments of \$456,507,401 (market value \$461,785,526) and accrued interest receivable of \$4,790,375.

The accompanying notes are an integral part of the financial statements.

United Nations Capital Master Plan a/
Schedule of construction in progress expenditures
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Total prior periods' expenditure ^b	Expenditure and adjustments during 2008-2009	Cumulative expenditure up to 31 Dec. 2009
Part I. Capital master plan			
Staff and other personnel costs	11,650	9,004	20,654
Travel	99	65	164
Contractual services	88,704	126,214	214,918
Operating expenses	11,777	55,815	67,592
Acquisitions	3,226	622,354	625,580
Total expenditure	115,456	813,452	928,908
Cancellation of prior-period obligations	(1,541)	(3,493)	(5,034)
Costs expended - see note 9 (b)	(52,740)	(108,008)	(160,748)
Total Construction in progress	61,175	701,951 c/	763,126 d/
Part II. Associated costs			
Staff and other personnel costs	-	7,983	7,983
Travel	-	-	-
Contractual services	-	1,901	1,901
Operating expenses	-	2,077	2,077
Acquisitions	-	6,571	6,571
Total expenditure	-	18,532	18,532
Costs expended - see note 9 (b)	-	(15,104)	(15,104)
Total Construction in progress	-	3,428 c/	3,428 d/
Part III. Secondary data centre			
Staff and other personnel costs	-	-	-
Travel	-	1	1
Contractual services	-	1,116	1,116
Operating expenses	-	1	1
Acquisitions	-	4,026	4,026
Total expenditure	-	5,144	5,144
Costs expended - see note 9 (b)	-	(3,988)	(3,988)
Transfer to construction in progress	-	1,156 c/	1,156
Transfer from construction in progress to capital assets e/	-	(1,156)	(1,156)
Total Construction in progress	-	-	- d/

a/ See note 9.

b/ Restated to conform to current presentation.

c/ Represents transfer to construction in progress during the biennium 2008-2009.

d/ Represents construction in progress as of 31 December 2009.

e/ Capital assets are shown in Statement X.

Statement X

United Nations Capital Assets and Construction in progress a/ b/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Capital Assets Fund	Construction in progress		Total 2009	Total 2007 c/
		Security measures	Other construction		
Income					
Allocations from other funds d/	-	-	2,402	2,402	16,418
Interest income	-	-	1,741	1,741	1,929
Other/miscellaneous income	-	36	5,964 e/	6,000	4,686
Total income	-	36	10,107	10,143	23,033
Expenditure (Schedule 10.1)					
Total expenditure	-	21,569	10,552	32,121	34,685
Net excess (shortfall) of income over expenditure	-	(21,533)	(445)	(21,978)	(11,652)
Cancellation of prior-period obligations	-	286	3	289	1,009
Transfer to construction in progress f/	-	25,192	8,622	33,814	27,208
Transfer from construction in progress	-	(37,051)	(1,356)	(38,407)	(55,184)
Transfer to capital assets g/	39,563	-	-	39,563	55,184
Reserves and fund balances, beginning of period	493,081	59,091	26,625	578,797	562,232
Reserves and fund balances, end of period	532,644	25,985	33,449	592,078	578,797

United Nations Capital Assets and Construction in progress a/ b/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Capital Assets Fund	Construction in progress		Total 2009	Total 2007 c/
		Security measures	Other construction		
Assets					
Cash and term deposits	-	-	46	46	44
Cash pool h/	-	-	33,956	33,956	24,664
Inter-fund balances receivable	-	16,858	-	16,858	53,145
Deferred charges	-	218	11,385	11,603	-
Land and buildings	532,644	-	-	532,644	493,081
Construction in progress (Schedule 10.1)	-	15,574	10,053	25,627	30,220
Total assets	532,644	32,650	55,440	620,734	601,154
Liabilities					
Unliquidated obligations - prior periods	-	1,920	156	2,076	1,651
Unliquidated obligations - current period	-	4,394	335	4,729	20,149
Unliquidated obligations - future periods	-	218	11,385	11,603	-
Inter-fund balances payable	-	-	10,115	10,115	296
Other accounts payable	-	133	-	133	261
Total liabilities	-	6,665	21,991	28,656	22,357
Reserves and fund balances					
Donated funds	20,222	-	-	20,222	20,222
Regular budget appropriations	512,422	-	-	512,422	472,859
Cumulative surplus	-	25,985	33,449	59,434	85,716
Total reserves and fund balances	532,644	25,985	33,449	592,078	578,797
Total liabilities and reserves and fund balances	532,644	32,650	55,440	620,734	601,154

a/ See note 10.

b/ Excludes the Capital Master Plan, which effective 1 January 2008 is shown in Statement IX.

c/ Comparative figures have been restated to exclude the Capital Master Plan, which effective 1 January 2008 is shown in Statement IX, and to conform to current presentation.

d/ Represents transfer of funds from Section 32 of the regular budget.

e/ Represents rental income from the UNON Gigiri complex utilized to finance construction at UNON.

f/ Capital expenditures incurred, net of cancellation of prior-period obligations and prior-period adjustments, are transferred to the construction in progress account in the statement of assets, liabilities and reserves and fund balances.

g/ Represents transfers of completed projects to Capital Assets from Security Measures - \$37,051,351, Other Construction - \$1,355,445 and Secondary Data Centre - \$1,156,347. The Secondary Data Centre is presented in Statement IX.

h/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$8,619,674, short-term investments of \$8,382,585 (market value \$8,398,675), long-term investments of \$16,778,067 (market value \$16,972,054) and accrued interest receivable of \$176,061.

The accompanying notes are an integral part of the financial statements.

United Nations Construction in progress a/
Schedule of construction in progress expenditures
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Total prior periods' expenditure ^b	Expenditure and adjustments during 2008-2009	Cumulative expenditure up to 31 Dec. 2009
Part I. Security measures			
Staff and other personnel costs	-	-	-
Travel	13	-	13
Contractual services	-	-	-
Operating expenses	685	245	930
Acquisitions	83,322	21,324	104,646
Other	6,626	-	6,626
Total expenditure	90,646	21,569 c/	112,215
Cancellation of prior-period obligations	(2,304)	(286)	(2,590)
Costs expensed	(7,565)	3,909 d/	(3,656)
Transfer to construction in progress	80,777	25,192 e/	105,969
Transfer to capital assets	(53,344)	(37,051)	(90,395)
Total Construction in progress	27,433	(11,859)	15,574 f/
Part II. Other construction			
Staff and other personnel costs	1,116	643	1,759
Travel	44	31	75
Contractual services	1,540	95	1,635
Operating expenses	-	-	-
Acquisitions	707	9,783	10,490
Other	163	-	163
Total expenditure	3,570	10,552 g/	14,122
Cancellation of prior-period obligations	(41)	(3)	(44)
Costs expensed	1,098	(1,927)	(829)
Transfer to construction in progress	4,627	8,622 e/	13,249
Transfer to capital assets	(1,840)	(1,356)	(3,196)
Total Construction in progress	2,787	7,266	10,053 f/

a/ See note 10.

b/ Excludes the Capital Master Plan, which effective 1 January 2008 is shown in Statement IX, and to conform to current presentation.

c/ Comprises expenditure during the biennium 2008-2009 for United Nations Headquarters - \$5,004,158; the United Nations Office at Geneva - \$10,555,270; the United Nations Office at Nairobi - \$686,309; the United Nations Office at Vienna - \$4,663,109; ECA - \$308,503; ECLAC - \$49,118; and ESCAP - \$302,934.

d/ Represents costs expended during the biennium 2008-2009 of \$759,284 offset by prior period costs of \$4,117,466, that were expensed in the biennium 2006-2007 and are treated as capital expenditures in the current biennium and prior period costs of \$551,622 for the ECLAC South Reception Building.

e/ Represents transfers to construction in progress during the biennium 2008-2009.

f/ Represents construction in progress as of 31 December 2009.

g/ Comprises expenditure during the biennium 2008-2009 for the United Nations Office at Nairobi - \$10,270,202; and ECA - \$281,772.

United Nations End-of-service and Post-retirement Benefits a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	After service health insurance			Repatriation benefits			Unused vacation days			Total 2009	Total 2007
	Regular budget	Extrabudgetary resources	Total	Regular budget	Extrabudgetary resources	Total	Regular budget	Extrabudgetary resources	Total		
Income											
Accruals for repatriation benefits b/	-	-	-	-	11,825	11,825	-	-	-	11,825	8,646
Other/miscellaneous income	-	-	-	-	799	799	-	-	-	799	369
Total Income	-	-	-	-	12,624	12,624	-	-	-	12,624	9,015
Expenditure											
Repatriation benefits payments c/	-	-	-	-	3,109	3,109	-	-	-	3,109	2,539
Total Expenditure	-	-	-	-	3,109	3,109	-	-	-	3,109	2,539
Excess (shortfall) of income over expenditure	-	-	-	-	9,515	9,515	-	-	-	9,515	6,476
Non-budgeted accrued income (expenses) for end-of-service and post-retirement benefits d/	86,762	16,970	103,732	(637)	(265)	(902)	34,142	12,368	46,510	149,340	(368,309)
Prior period adjustments	-	-	-	-	8,163 e/	8,163	-	-	-	8,163	(89)
Net excess (shortfall) of income over expenditure	86,762	16,970	103,732	(637)	17,413	16,776	34,142	12,368	46,510	167,018	(361,922)
Other adjustments to reserves and fund balances	-	-	-	-	-	-	-	-	-	-	(1,961,772)
Reserves and fund balances, beginning of period	(1,819,692)	(219,919)	(2,039,611)	(115,388)	(15,793)	(131,181)	(112,790)	(29,725)	(142,515)	(2,313,307)	10,387
Reserves and fund balances, end of period	(1,732,930)	(202,949)	(1,935,879)	(116,025)	1,620	(114,405)	(78,648)	(17,357)	(96,005)	(2,146,289)	(2,313,307)

United Nations End-of-service and Post-retirement Benefits a/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	After service health insurance			Repatriation benefits			Unused vacation days			Total 2009	Total 2007
	Regular budget	Extrabudgetary resources	Total	Regular budget	Extrabudgetary resources	Total	Regular budget	Extrabudgetary resources	Total		
Assets											
Inter-fund balances receivable	1,643	-	1,643	-	28,063	28,063	-	-	-	29,706	20,005
Total assets	1,643	-	1,643	-	28,063	28,063	-	-	-	29,706	20,005
Liabilities											
Other accounts payable	-	-	-	-	1,773	1,773	-	-	-	1,773	1,588
End-of-service and post-retirement liabilities f/	1,734,573	202,949	1,937,522	116,025	24,670	140,695	78,648	17,357	96,005	2,174,222	2,331,724
Total liabilities	1,734,573	202,949	1,937,522	116,025	26,443	142,468	78,648	17,357	96,005	2,175,995	2,333,312
Reserves and fund balances											
Cumulative surplus (deficit)	(1,732,930)	(202,949)	(1,935,879)	(116,025)	1,620	(114,405)	(78,648)	(17,357)	(96,005)	(2,146,289)	(2,313,307)
Total reserves and fund balances	(1,732,930)	(202,949)	(1,935,879)	(116,025)	1,620	(114,405)	(78,648)	(17,357)	(96,005)	(2,146,289)	(2,313,307)
Total liabilities and reserves and fund balances	1,643	-	1,643	-	28,063	28,063	-	-	-	29,706	20,005

a/ See note 11.

b/ Represents accruals for repatriation benefits that were charged on the basis of salary costs to non-UNDP/UNFPA technical cooperation trust funds, general trust funds and related programme support cost accounts.

c/ Represents repatriation benefits in respect of staff who separated during the biennium 2008-2009 from non-UNDP/UNFPA technical cooperation trust funds, general trust funds and related programme support cost accounts.

d/ Represents net (increase)/decrease in accrued liabilities during the the biennium 2008-2009.

e/ Represents corrections in respect of repatriation liabilities of certain extrabudgetary funds as of 31 December 2007.

f/ Represents accrued liabilities as of 31 December 2009 excluding those for peacekeeping operations, which are shown in Volume II of the financial statements for peacekeeping operations. See note 11.

The accompanying notes are an integral part of the financial statements.

United Nations Other Special Funds a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	United Nations funds held in trust b/	United Nations special accounts for administrative cost recoveries c/	Common support services d/	United Nations jointly financed activities e/	Special Multi-year account for supplementary development activities	Conferences and Conventions f/	United Nations System Staff College	Others g/	Eliminations h/	Total 2009	Total 2007 i/
Income											
Assessed contributions	-	-	-	-	-	12,015	-	-	-	12,015	-
Voluntary contributions	-	-	-	-	-	5,389	9,741	-	-	15,130	8,042
Funds received under inter-organizational arrangements	-	-	-	198,197	-	-	699	-	-	198,896	177,781
Allocations from other Funds	400	-	112,285	117,957	26,151	-	301	-	-	257,094	199,985
Income from services rendered	-	269,569	23,273	-	-	-	9,959	-	(467)	302,334	231,727
Insurance rebates	7,060	-	-	-	-	-	-	-	-	7,060	4,059
Interest income	22,839	13,484	84	-	-	-	909	610	-	37,926	51,922
Contributions from staff and the United Nations	651,757	-	-	-	-	-	-	-	-	651,757	154,723
Other/miscellaneous income	4,846	2,694	1,126	900	84	-	-	1,265	-	10,915	17,033
Total Income	686,902	285,747	136,768	317,054	26,235	17,404	21,609	1,875	(467)	1,493,127	845,272
Expenditure											
Staff and other personnel costs	3,257	158,215	8,587	257,651	6,865	5,239	10,961	434	-	451,209	346,817
Travel	17	6,402	1,015	11,408	2,384	3,151	2,924	18	-	27,319	14,959
Contractual services	29,499	9,580	11,596	11,338	1,957	271	514	-	-	64,755	36,779
Operating expenses	197	27,665	99,890	15,965	274	208	2,229	417	-	146,845	109,522
Acquisitions	911	3,443	10,545	9,213	180	14	265	285	-	24,856	22,047
Programme support costs	-	-	-	-	-	467	-	-	(467)	-	-
Claim reimbursements	601,727	-	-	-	-	-	-	-	-	601,727	130,527
Deficit premiums	-	-	-	-	-	-	-	-	-	-	1,651
Other	-	21,981	-	11,670	6,040	-	-	80	-	39,771	25,831
Total Expenditure	635,608	227,286	131,633	317,245	17,700	9,350	16,893	1,234	(467)	1,356,482	688,133
Excess (shortfall) of income over expenditure	51,294	58,461	5,135	(191)	8,535	8,054	4,716	641	-	136,645	157,139
Prior period adjustments	-	2,240	(55)	-	(4)	-	(1)	(4)	-	2,176	(201)
Net excess (shortfall) of income over expenditure	51,294	60,701	5,080	(191)	8,531	8,054	4,715	637	-	138,821	156,938
Cancellation of prior-period obligations	9	-	4,582	1,709	1,733	31	175	1	-	8,240	3,879
Transfer (to) from other funds	-	1,812	-	-	-	740	-	-	-	2,552	(63,660)
Refunds to donors	-	-	-	-	-	(630)	-	-	-	(630)	(1)
Other adjustments to reserves and fund balances	40,387	-	-	-	-	2,234	-	(8)	-	42,613	1,533
Reserves and fund balances, beginning of period	385,221	195,554	34,674	924	22,674	-	10,779	59,644	-	709,470	610,781
Reserves and fund balances, end of period	476,911	258,067	44,336	2,442	32,938	10,429	15,669	60,274	-	901,066	709,470

United Nations Other Special Funds a/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	United Nations funds held in trust b/	United Nations special accounts for administrative cost recoveries c/	Common support services d/	United Nations jointly financed activities	Special Multi-year account for supplementary development activities	Conferences and coventions e/	United Nations System Staff College	Others g/	Eliminations h/	Total 2009	Total 2007 h/
Assets											
Cash and term deposits	187	197	-	-	-	-	547	31	-	962	38,221
Short-term investments	5,144	-	-	-	-	-	-	-	-	5,144	5,267
Long-term investments	69,266	-	-	-	-	-	-	-	-	69,266	60,740
Offices away from Headquarters cash pools j/	31,803	84,265	-	-	-	-	16,972	1,290	-	134,330	76,224
Cash pool k/	350,277	163,046	-	-	-	-	-	8,276	-	521,599	402,866
Assessed contributions receivable from Member States	-	-	-	-	-	3,537	-	6,095	-	9,632	6,097
Inter-fund balances receivable	27,160	21,476	62,327	12,894	38,633	11,219	-	780	-	174,489	122,337
Other accounts receivable	23,470	5,997	508	10,195	133	49	75	44,098	-	84,525	75,123
Deferred charges	689	-	260,720	427	320	-	30	-	-	262,186	42,940
Other assets	-	2,128	-	-	-	-	-	-	-	2,128	5,126
Total assets	507,996	277,109	323,555	23,516	39,086	14,805	17,624	60,570	-	1,264,261	834,941
Liabilities											
Contributions or payments received in advance	-	-	-	-	-	1,459	-	-	-	1,459	-
Unliquidated obligations - current period	712	6,590	14,041	6,720	5,565	265	956	284	-	35,133	29,096
Unliquidated obligations - future periods	689	1,718	260,720	-	320	-	-	-	-	263,447	47,601
Inter-fund balances payable	16,483	9,069	-	-	-	30	167	10	-	25,759	8,509
Other accounts payable	13,201	1,532	4,458	13,891	263	2,622	-	2	-	35,969	35,307
Deferred income	-	133	-	-	-	-	-	-	-	133	-
Other liabilities	-	-	-	463	-	-	832	-	-	1,295	4,958
Total liabilities	31,085	19,042	279,219	21,074	6,148	4,376	1,955	296	-	363,195	125,471
Reserves and fund balances											
Operating reserves	83,387	21,854	6,635	-	-	-	1,256	301	-	113,433	94,996
Cumulative surplus (deficit)	393,524	236,213	37,701	2,442	32,938	10,429	14,413	59,973	-	787,633	614,474
Total reserves and fund balances	476,911	258,067	44,336	2,442	32,938	10,429	15,669	60,274	-	901,066	709,470
Total liabilities and reserves and fund balances	507,996	277,109	323,555	23,516	39,086	14,805	17,624	60,570	-	1,264,261	834,941

a/ See note 12.

b/ Refer to Schedule 12.1.

c/ Refer to Schedule 12.2.

d/ Refer to Schedule 12.3.

e/ Refer to Schedule 12.4.

f/ Refer to Schedule 12.5.

g/ Refer to Schedule 12.6.

h/ Upon combination of the columns, transactions between the columns are eliminated, in order for a fair presentation of the "Total" column.

i/ Comparative figures have been restated to conform to current presentation.

j/ Represents share of the United Nations Offices away from Headquarters cash pools and comprises cash and term deposits of \$67,098,898, short-term investments of \$26,164,792 (market value \$26,308,229), long-term investments of \$40,506,764 (market value \$41,042,231) and accrued interest receivable of \$559,569.

k/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$132,398,297, short-term investments of \$128,769,802 (market value \$129,004,918), long-term investments of \$257,724,691 (market value \$260,702,415) and accrued interest receivable of \$2,706,912.

The accompanying notes are an integral part of the financial statements.

United Nations Funds Held-In-Trust a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Blue Cross, Aetna, Cigna and Van Breda health plans	United Nations staff life insurance reserves b/	After service life insurance coverage	Medical insurance plan for field local staff	Compensation awards	Self-insurance reserve fund for Headquarters general liabilities	Geneva staff mutual insurance society against sickness and accident	Joint Inspection Unit Provident Fund	Total 2009	Total 2007 c/
Income										
Contributions from staff and the Organization	459,404	-	-	37,976	13,771	-	140,606	-	651,757	154,723
Insurance rebates	3,724	3,336	-	-	-	-	-	-	7,060	4,059
Allocations from other funds	-	-	-	-	-	400	-	-	400	1,858
Interest income	8,373	531	99	3,497	5,531	384	4,423	1	22,839	32,676
Other/miscellaneous income	-	573	-	-	26	-	4,239 d/	8	4,846	10,315
Total Income	471,501	4,440	99	41,473	19,328	784	149,268	9	686,902	203,631
Expenditure										
Staff and other personnel costs	-	-	-	-	-	-	3,217	40	3,257	3,014
Travel	-	-	-	-	-	-	17	-	17	2
Contractual services	28,523	-	-	101	460	-	415	-	29,499	322
Operating expenses	8	2	2	60	3	1	121	-	197	83
Acquisitions	-	-	-	-	-	-	911	-	911	6
Claim reimbursements	437,030	-	-	25,906	4,845	2	133,944	-	601,727	130,527
Deficit premiums	-	-	-	-	-	-	-	-	-	1,651
Total Expenditure	465,561	2	2	26,067	5,308	3	138,625	40	635,608	135,605
Excess (shortfall) of income over expenditure	5,940	4,438	97	15,406	14,020	781	10,643	(31)	51,294	68,026
Prior period adjustments	-	-	-	-	-	-	-	-	-	(797)
Net excess (shortfall) of income over expenditure	5,940	4,438	97	15,406	14,020	781	10,643	(31)	51,294	67,229
Cancellation of prior-period obligations	-	-	-	-	-	-	9	-	9	3
Other adjustments to reserves and fund balances	35,762 e/	4,605 f/	-	20	-	-	-	-	40,387	850
Reserves and fund balances, beginning of period	122,324	13,977	1,584	50,684	86,578	6,064	103,979	31	385,221	317,139
Reserves and fund balances, end of period	164,026	23,020	1,681	66,110	100,598	6,845	114,631	-	476,911	385,221

United Nations Funds Held-In-Trust a/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Blue Cross, Aetna, Cigna and Van Breda health plans	United Nations staff life insurance reserves b/	After service life insurance coverage	Medical insurance plan for field local staff	Compensation awards	Self-insurance reserve fund for Headquarters general liabilities	Geneva staff mutual insurance society against sickness and accident	Joint Inspection Unit Provident Fund	Total 2009	Total 2007 c/
Assets										
Cash and term deposits	102	27	16	20	14	8	-	-	187	35,760
Short-term investments	-	-	-	-	-	-	5,144 g/	-	5,144	5,267
Long-term investments	-	-	-	-	-	-	69,266 g/	-	69,266	60,740
Offices away from Headquarters cash pools h/	-	-	-	-	-	-	31,803	-	31,803	116
Cash pool i/	167,642	8,932	1,665	67,561	97,838	6,639	-	-	350,277	269,568
Inter-fund balances receivable	750	7,474	-	-	12,448	198	6,290	-	27,160	10,022
Other accounts receivable	13,852	6,587	-	164	-	-	2,859	8	23,470	7,863
Deferred charges	-	-	-	-	-	-	689	-	689	147
Total assets	182,346	23,020	1,681	67,745	110,300	6,845	116,051	8	507,996	389,483
Liabilities										
Unliquidated obligations - current period	-	-	-	-	-	-	712	-	712	35
Unliquidated obligations - future periods	-	-	-	-	-	-	689	-	689	147
Interfund balances payable	5,676	-	-	1,149	9,650	-	-	8	16,483	4,007
Other accounts payable	12,644	-	-	486	52	-	19	-	13,201	73
Total liabilities	18,320	-	-	1,635	9,702	-	1,420	8	31,085	4,262
Reserves and fund balances										
Operating reserves	433	5,187	-	-	-	-	77,767	-	83,387	70,156
Cumulative surplus (deficit)	163,593	17,833	1,681	66,110	100,598	6,845	36,864	-	393,524	315,065
Total reserves and fund balances	164,026	23,020	1,681	66,110	100,598	6,845	114,631	-	476,911	385,221
Total liabilities and reserves and fund balances	182,346	23,020	1,681	67,745	110,300	6,845	116,051	8	507,996	389,483

a/ See note 12.1.

b/ Excludes premiums collected and paid to the insurance carrier during the financial period because this is an insured programme.

c/ Comparative figures have been restated to conform to current presentation. Also, see note 12.1(b) with respect to presentation of premiums and claims.

d/ Includes gain on exchange of \$4,234,311.

e/ Represents balances held in the General Fund as of 31 December 2007 which are now reflected in the respective insurance programmes, and adjustments arising from the revised presentation; see note 12.1(b).

f/ Represents balance of \$3,565,071 held in the General Fund as of 31 December 2007 and change of \$1,040,203 in life insurance reserves held by Aetna.

g/ The market value of short-term investments is \$5,213,379, and the market value of long-term investments is \$69,767,411.

h/ Represents share of the United Nations Offices away from Headquarters cash pools and comprises cash and term deposits of \$30,740,344, short-term investments of \$406,282 (market value \$408,509), long-term investments of \$628,981 (market value \$637,296) and accrued interest receivable of \$27,356.

i/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$88,916,227, short-term investments of \$86,470,538 (market value \$86,636,514), long-term investments of \$173,074,107 (market value of \$175,075,185) and accrued interest receivable of \$1,816,159.

The accompanying notes are an integral part of the financial statements.

United Nations Special Accounts for Administrative Cost Recoveries a/

Statement of income, expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009

(Thousands of United States dollars)

	Support of technical cooperation activities	Support of extrabudgetary administrative structures	Support of extrabudgetary substantive activities	Support of humanitarian activities	Support of United Nations Fund for International Partnerships	All funds elimination b/	Total 2009	Total 2007 c/
Income								
Income for services rendered to:								
UNDP/UNFPA/UNOPS	462	20,350	-	-	-	-	20,812	19,059
UNFIP	-	-	-	-	1,500	-	1,500	3,300
Technical cooperation trust funds	29,548	3,358	53	-	-	(2,152)	30,807	24,966
Associated agency projects	837	989	-	-	-	-	1,826	1,082
General trust funds d/	667	35,997	42,528	49,087	-	(10,865)	117,414	84,219
ITC	-	2,979	-	-	-	-	2,979	1,827
UNEP - Geneva	-	2,773	-	-	-	-	2,773	1,534
UNHCR	-	8,223	-	-	-	-	8,223	5,489
UNEP/UN-Habitat and others	-	41,827	-	-	-	-	41,827	39,791
UNICEF	-	12,336	-	-	-	-	12,336	10,481
Other sources	1,205	26,595	1,590	-	-	(318)	29,072	13,505
Interest income	3,193	4,385	3,553	2,239	114	-	13,484	17,132
Other/miscellaneous income	237	1,402	682	343	30	-	2,694	2,788
Total income	36,149	161,214	48,406	51,669	1,644	(13,335)	285,747	225,173
Expenditure								
Staff and other personnel costs	20,332	96,915	19,700	31,140	2,733	(12,605)	158,215	122,350
Travel	979	3,674	787	845	117	-	6,402	3,706
Contractual services	234	8,546	491	199	110	-	9,580	6,858
Operating expenses	1,661	23,519	692	2,040	482	(729)	27,665	17,211
Acquisitions	86	3,158	148	48	4	(1)	3,443	4,382
Other e/	5,156	11,126	4,534	1,159	6	-	21,981	11,422
Total expenditure	28,448	146,938	26,352	35,431	3,452	(13,335)	227,286	165,929
Excess (shortfall) of income over expenditure	7,701	14,276	22,054	16,238	(1,808)	-	58,461	59,244
Prior period adjustments	(11)	2,329 f/	(78)	-	-	-	2,240	672
Net excess (shortfall) of income over expenditure	7,690	16,605	21,976	16,238	(1,808)	-	60,701	59,916
Transfers (to) from other funds	(9)	1	-	-	1,820 g/	-	1,812	3,272
Other adjustments to reserves and fund balances	-	-	-	-	-	-	-	371
Reserves and fund balances, beginning of period	49,511	68,193 h/	46,322	30,656	872	-	195,554	131,995
Reserves and fund balances, end of period	57,192	84,799	68,298	46,894	884	-	258,067	195,554

United Nations Special Accounts for Administrative Cost Recoveries a/
Statement of assets, liabilities, and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Support of technical cooperation activities	Support of extrabudgetary administrative structures	Support of extrabudgetary substantive activities	Support of humanitarian activities	Support of United Nations Fund for International Partnerships	All funds elimination b/	Total 2009	Total 2007 c/
Assets								
Cash and term deposits	-	197	-	-	-	-	197	1,870
Offices away from Headquarters cash pools i/	17,812	29,980	-	36,473	-	-	84,265	60,383
Cash pool j/	38,793	51,429	66,720	5,217	887	-	163,046	124,770
Inter-fund balances receivable	908	13,130	1,894	5,540	4	-	21,476	12,130
Other accounts receivable	68	5,549	104	251	25	-	5,997	6,644
Other assets	35	1,896	52	141	4	-	2,128	5,126
Total assets	57,616	102,181	68,770	47,622	920	-	277,109	210,923
Liabilities								
Unliquidated obligations - current periods	331	5,230	409	592	28	-	6,590	4,765
Unliquidated obligations - future periods	-	1,718	-	-	-	-	1,718	4,853
Inter-fund balances payable	22	9,044	-	3	-	-	9,069	3,646
Other accounts payable	71	1,274	46	133	8	-	1,532	1,520
Deferred Income	-	116	17	-	-	-	133	585
Total liabilities	424	17,382	472	728	36	-	19,042	15,369
Reserves and fund balances								
Operating reserves	3,973	9,979	3,000	4,422	480	-	21,854	16,907
Cumulative surplus (deficit)	53,219	74,820	65,298	42,472	404	-	236,213	178,647
Total reserves and fund balances	57,192	84,799	68,298	46,894	884	-	258,067	195,554
Total liabilities and reserves and fund balances	57,616	102,181	68,770	47,622	920	-	277,109	210,923

a/ See note 12.2

b/ Upon combination of the columns, transactions between the columns are eliminated, in order for a fair presentation of the "Total" column.

c/ Comparative figures have been reclassified to conform to current presentation, to include the United Nations Health Care Centre, Economic Commission for Africa which was previously reported in Schedule 12.4 (see also footnote b/).

d/ Income is calculated as a percentage of programme resources expended, except for allocations.

e/ Includes funding for the ERP system pursuant to General Assembly resolution 63/262, comprising \$2,917,500 from the Special Account for Programme Support Costs of Extrabudgetary Technical Co-operation reimbursement resources, \$4,472,000 from the Special Account for Programme Support Costs of Extrabudgetary Substantive Activities, and \$450,500 from the Special Account for Programme Support Costs for the Office of the United Nations Disaster Relief Office.

f/ Includes adjustment of prior years income for services provided by the United Nations Office at Geneva of \$1,539,418.

g/ Represents transfer from the United Nations Fund for International Partnerships (UNFIP).

h/ Opening reserves have been restated to include the fund balance as at 31 December, 2007 of the United Nations Health Care Centre, Economic Commission for Africa, of \$272,078 which is included, effective 1 January, 2008, in this schedule. (see also footnote c/).

i/ Represents share of the United Nations Offices away from Headquarters (OAH) cash pool and comprises cash and term deposits of \$28,262,428, short term investments of \$21,801,695 (market value \$21,921,214), long term investments of \$33,752,080 (market value \$34,198,255) and accrued interest receivable of \$448,881.

j/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$41,381,152, short-term investments of \$40,256,132 (market value \$40,321,351), long-term investments of \$80,561,178 (market value \$81,490,542) and accrued interest receivable of \$847,841.

The accompanying notes are an integral part of the financial statements

Common Support Services a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Enterprise Resource Planning (ERP)	IMIS	Information Technology and Telecommunications	Travel Services	Rented Premises	Eliminations b/	Total 2009	Total 2007 c/
Income								
Allocations from other funds	20,000 d/	-	13,313	-	81,318	(2,346)	112,285	75,845
Income from services rendered	-	-	19,922	3,351	-	-	23,273	19,630
Rental and maintenance	-	-	-	-	1,000	-	1,000	1,273
Rebates	-	-	-	80	-	-	80	507
Interest income	-	84	-	-	-	-	84	217
Other/miscellaneous income	-	-	-	-	46	-	46	-
Total income	20,000	84	33,235	3,431	82,364	(2,346)	136,768	97,472
Expenditure								
Staff and other personnel costs	5,687	-	2,900	-	-	-	8,587	3,422
Travel	964	-	51	-	-	-	1,015	153
Contractual services	7,933	-	79	3,584	-	-	11,596	2,532
Operating expenses	1,310	-	25,646	-	72,934	-	99,890	74,777
Acquisitions	1,806	-	422	-	8,317	-	10,545	1,848
Total expenditure	17,700	-	29,098	3,584	81,251	-	131,633	82,732
Excess (shortfall) of income over expenditure	2,300	84	4,137	(153)	1,113	(2,346)	5,135	14,740
Prior period adjustments	-	-	(2)	-	(53)	-	(55)	(2)
Net excess (shortfall) of income over expenditure	2,300	84	4,135	(153)	1,060	(2,346)	5,080	14,738
Cancellation of prior-period obligations	-	-	4,565	-	17	-	4,582	406
Transfer to other funds	-	(2,346) e/	-	-	-	2,346	-	-
Reserves and fund balances, beginning of period	-	2,346	13,163	762	18,403	-	34,674	19,530
Reserves and fund balances, end of period	2,300	84	21,863	609	19,480	-	44,336	34,674

Common Support Services a/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Enterprise Resource Planning (ERP)	IMIS	Information Technology and Telecommunications	Travel Services	Rented Premises	Eliminations b/	Total 2009	Total 2007 c/
Assets								
Inter-fund balances receivable	7,952	84	26,227	1,053	27,011	-	62,327	45,209
Other accounts receivable	104	-	282	-	122	-	508	452
Deferred charges	-	-	11,567	-	249,153	-	260,720	42,612
Total assets	8,056	84	38,076	1,053	276,286	-	323,555	88,273
Liabilities								
Unliquidated obligations - current period	2,510	-	3,780	103	7,648	-	14,041	8,259
Unliquidated obligations - future periods	-	-	11,567	-	249,153	-	260,720	42,601
Other accounts payable	3,246	-	866	341	5	-	4,458	2,739
Total liabilities	5,756	-	16,213	444	256,806	-	279,219	53,599
Reserves and fund balances								
Operating reserves	-	-	2,000	135	4,500	-	6,635	6,635
Cumulative surplus	2,300	84	19,863	474	14,980	-	37,701	28,039
Total reserves and fund balances	2,300	84	21,863	609	19,480	-	44,336	34,674
Total liabilities and reserves and fund balances	8,056	84	38,076	1,053	276,286	-	323,555	88,273

a/ See note 12.3.

b/ Upon combination of the columns, transactions between the columns are eliminated, in order for a fair presentation of the "Total" column.

c/ Comparative figures have been restated to conform to current presentation. Common Services which was previously shown on this schedule is now shown in Schedule 12.6.

d/ Represents funding for the ERP system pursuant to General Assembly resolution 63/262, comprising \$7,840,000 from extrabudgetary resources, \$7,050,000 from the peacekeeping support account, and \$2,346,000 from accumulated interest income in the special account for IMIS. An additional amount of \$2,764,000 has been funded from within the overall 2008-2009 appropriations for the regular budget.

e/ Represents transfer to fund the ERP pursuant to General Assembly resolution 63/262.

The accompanying notes are an integral part of the financial statements.

United Nations Jointly Financed Activities a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	International Civil Service Commission	Joint Inspection Unit	CEB Secretariat	Safety and Security	Malicious Acts Insurance Policy	DHL Consortium	Jointly Financed Activities UNOV b/	Total 2009	Total 2007 c/
Income									
Funds received under inter-organizational arrangements	9,499	9,209	6,172	131,438	7,914	1,773	32,192	198,197	177,082
Allocations from other funds d/	6,023	2,813	2,276	41,025	4,634	2,698	58,488	117,957	100,429
Other/miscellaneous income	1	1	17	719	-	-	162	900	836
Total income	15,523	12,023	8,465	173,182	12,548	4,471	90,842	317,054	278,347
Expenditure									
Staff and other personnel costs	12,220	11,404	6,302	132,725	11,598	-	83,402	257,651	204,038
Travel	1,724	540	479	8,589	-	-	76	11,408	7,836
Contractual services	65	52	245	3,092	-	4,471	3,413	11,338	24,304
Operating expenses	1,485	119	193	11,898	-	-	2,270	15,965	15,342
Acquisitions	82	83	77	7,120	-	-	1,851	9,213	14,955
Other	1	-	705	10,673	-	-	291	11,670	9,480
Total expenditure	15,577	12,198	8,001	174,097	11,598	4,471	91,303	317,245	275,955
Net excess (shortfall) of income over expenditure	(54)	(175)	464	(915)	950	-	(461)	(191)	2,392
Prior period adjustments	-	-	-	-	-	-	-	-	(44)
Net excess (shortfall) of income over expenditure	(54)	(175)	464	(915)	950	-	(461)	(191)	2,348
Cancellation of prior period obligations	54	175	104	915	-	-	461	1,709	1,628
Other adjustments to reserves and fund balances	-	-	-	-	-	-	-	-	(341)
Reserves and fund balances, beginning of period	-	-	924	-	-	-	-	924	(2,711)
Reserves and fund balances, end of period	-	-	1,492 e/	-	950 f/	-	-	2,442	924

a/ See note 12.4.

b/ Represents the jointly financed activities pertaining to safety and security, conference and administrative services and the access control programme in UNOV.

c/ Comparative figures have been reclassified to conform to current presentation.

d/ Represents allocations from other funds of the United Nations.

e/ Represents amounts relating to IPSAS project of \$1,345,513, ICT project of \$44,862 and dual career and staff mobility project of \$102,283 that are rolled forward to 2010-2011 biennium.

f/ Represents balance relating to the deductible under the Malicious Acts Insurance Policy that is rolled forward to 2010-2011 biennium.

The accompanying notes are an integral part of the financial statements.

**United Nations Special Accounts
for Conferences and Conventions a/ b/**
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Conferences and substantive meetings pursuant to host country agreements	Conferences of state parties to treaties and conventions	Total 2009	Total 2007
Income				
Assessed contributions c/	-	12,015	12,015	-
Voluntary contributions	5,389	-	5,389	-
Total Income	5,389	12,015	17,404	-
Expenditure				
Staff and other personnel costs	120	5,119	5,239	-
Travel	3,000	151	3,151	-
Contractual services	48	223	271	-
Operating expenses	115	93	208	-
Acquisitions	-	14	14	-
Programme support costs	143	324	467	-
Total Expenditure	3,426	5,924	9,350	-
Net excess (shortfall) of income over expenditure	1,963	6,091	8,054	-
Cancellation of prior-period obligations	3	28	31	-
Transfer (to) from other funds	(406)	1,146	740	-
Refund (to) donors	(630)	-	(630)	-
Other adjustments to reserves and fund balances d/	2,571	(337)	2,234	-
Reserves and fund balances, beginning of period	-	-	-	-
Reserves and fund balances, end of period	3,501	6,928	10,429	-

**United Nations Special Accounts
for Conferences and Conventions a/ b/**
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Conferences and substantive meetings pursuant to host country agreements	Conferences of state parties to treaties and conventions	Total 2009	Total 2007
Assets				
Assessed contributions receivable from Member States	-	3,537	3,537	-
Inter-fund balances receivable	6,172	5,047	11,219	-
Other accounts receivable	38	11	49	-
Total assets	6,210	8,595	14,805	-
Liabilities				
Contributions or payments received in advance	-	1,459	1,459	-
Unliquidated obligations - current period	87	178	265	-
Interfund balances payable	-	30	30	-
Deferred income	2,622	-	2,622	-
Total liabilities	2,709	1,667	4,376	-
Reserves and fund balances				
Cumulative surplus (deficit)	3,501	6,928	10,429	-
Total reserves and fund balances	3,501	6,928	10,429	-
Total liabilities and reserves and fund balances	6,210	8,595	14,805	-

a/ See note 12.6.

b/ Effective 1 January 2008, activities relating to conferences and substantive meetings pursuant to host country agreements, and conferences of state parties to treaties and conventions are included in Volume I.

c/ Assessments are levied on the basis of agreements amongst the state parties of the respective treaty or convention.

d/ Represents fund balances as of 31 December 2007 which are included in Volume I effective 1 January 2008. See note 12.6(c).

The accompanying notes are an integral part of the financial statements.

United Nations Other Funds a/
Statement of income and expenditure and changes in reserves and fund balances
for the biennium ended 31 December 2009
(Thousands of United States dollars)

	Nobel Peace Prize Memorial Fund	United Nations Mission in East Timor	Sale of United Nations Bonds	Cafeteria Amortization Fund	Liquor Revolving Fund	Others b/	Total 2009	Total 2007 c/
Income								
Interest income	298	250	-	61	-	1	610	812
Catering services	-	-	-	1,055	-	-	1,055	880
Liquor sales	-	-	-	-	166	-	166	203
Other/miscellaneous income	-	1	-	13	-	30	44	7
Total income	298	251	-	1,129	166	31	1,875	1,902
Expenditure								
Staff and other personnel costs	-	-	-	239	109	86	434	371
Travel	-	-	-	-	-	18	18	-
Operating expenses	-	-	-	417	-	-	417	197
Acquisitions	-	-	-	285	-	-	285	95
Other	-	-	-	-	80	-	80	72
Total expenditure	-	-	-	941	189	104	1,234	735
Excess (shortfall) of income over expenditure	298	251	-	188	(23)	(73)	641	1,167
Prior period adjustments	-	(4)	-	-	-	-	(4)	(30)
Net excess (shortfall) of income over expenditure	298	247	-	188	(23)	(73)	637	1,137
Cancellation of prior-period obligations	-	-	-	1	-	-	1	75
Other adjustments to reserves and fund balances	-	-	-	-	-	(8) d/	(8)	653
Reserves and fund balances, beginning of period	4,706	9,127	44,048	930	157	676	59,644	57,779
Reserves and fund balances, end of period	5,004	9,374	44,048	1,119	134	595	60,274	59,644

United Nations Other Funds a/
Statement of assets, liabilities and reserves and fund balances as at 31 December 2009
(Thousands of United States dollars)

	Nobel Peace Prize Memorial Fund	United Nations Mission in East Timor	Sale of United Nations Bonds	Cafeteria Amortization Fund	Liquor Revolving Fund	Others b/	Total 2009	Total 2007 c/
Assets								
Cash and term deposits	-	31	-	-	-	-	31	39
Offices away from Headquarters cash pool e/	-	-	-	1,290	-	-	1,290	906
Cash pool f/	5,014	3,248	-	-	-	14	8,276	8,528
Assessed contributions receivable								
from Member States	-	6,095	-	-	-	-	6,095	6,097
Inter-fund balance receivable	-	-	-	-	136	644	780	825
Other accounts receivable	-	-	-	49	-	1	50	43
Deferred charges	-	-	-	-	-	-	-	-
Due from the Ad Hoc Account for the United Nations Operation in Congo g/	-	-	35,931	-	-	-	35,931	35,931
Due from the Special Account for the United Nations Emergency Force (1956) g/	-	-	8,117	-	-	-	8,117	8,117
Total assets	5,014	9,374	44,048	1,339	136	659	60,570	60,486
Liabilities								
Unliquidated obligations - current period	-	-	-	220	-	64	284	23
Inter-fund balances payable	10	-	-	-	-	-	10	818
Other accounts payable	-	-	-	-	2	-	2	1
Total liabilities	10	-	-	220	2	64	296	842
Reserves and fund balances								
Operating reserves	-	-	-	301	-	-	301	56
Cumulative surplus	5,004	9,374	44,048	818	134	595	59,973	59,588
Total reserves and fund balances	5,004	9,374	44,048	1,119	134	595	60,274	59,644
Total liabilities and reserves and fund balances	5,014	9,374	44,048	1,339	136	659	60,570	60,486

a/ See note 12.8.

b/ Combines Common Services, Special Awards, and Maintenance and repair of the ECA Executive Secretary's residence. See note 12.8(f).

c/ Comparative figures have been restated to conform to current presentation. Common Services which was previously shown on Schedule 12.3 is now included as part of "Others" in this schedule.

d/ Represents the fund balance as of 31 December 2007 which is included in Volume I effective 1 January 2008. See note 12.8(f).

e/ Represents share of the United Nations Offices away from Headquarters cash pool and comprises cash and term deposits of \$432,929, short-term investments of \$333,731 (market value \$335,560), long-term investments of \$516,662 (market value \$523,492) and accrued interest receivable of \$6,871.

f/ Represents share of the United Nations Headquarters cash pool and comprises cash and term deposits of \$2,100,918, short-term investments of \$2,043,132 (market value \$2,047,053), long-term investments of \$4,089,406 (market value \$4,136,688) and accrued interest receivable of \$42,912.

g/ Disposal of this amount will be subject to a decision by the General Assembly.

The accompanying notes are an integral part of the financial statements.

Notes to the financial statements

Note 1

The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, are as follows:

- (i) The maintenance of international peace and security;
- (ii) The promotion of international economic and social progress and development programmes;
- (iii) The universal observance of human rights;
- (iv) The administration of international justice and law;
- (v) The development of self-government for Trust Territories.

(b) The General Assembly focuses on a wide range of political, economic and social issues, as well as financial and administrative aspects of the Organization.

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts to resolve conflicts, restore democracy, promote disarmament, provide electoral assistance, facilitate post-conflict peacebuilding, engage in humanitarian activities to ensure the survival of groups deprived of basic needs, and oversee the prosecution of persons responsible for serious violations of international humanitarian law.

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in the efforts of other organizations of the United Nations system to address international economic, social and health problems.

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions.

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2

Summary of significant accounting and financial reporting policies of the United Nations

(a) The accounts of the United Nations are maintained in accordance with the Financial Regulations and Rules of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations and administrative instructions issued by the Under-Secretary-General for Management or the Controller. They also take fully into account the United Nations System Accounting Standards, as adopted by the United Nations System Chief Executives Board for Coordination (CEB). The Organization follows International Accounting Standard 1, Presentation of financial statements, on the disclosure of accounting policies, as modified and adopted by the United Nations System Chief Executives Board for Coordination, as shown below:

- (i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;
- (ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies;
- (iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;
- (iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. These policies should normally be disclosed in one place;
- (v) Financial statements should show comparative figures for the corresponding period of the preceding financial period;
- (vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The Organization's accounts are maintained on a fund accounting basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the Organization is a biennium consisting of two consecutive calendar years for all funds other than peacekeeping accounts, which are reported on a fiscal year basis covering the period from 1 July to 30 June.

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting. For assessed income, the policy set out in paragraph k (ii) below applies.

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transactions at rates of exchange established by the United Nations. In respect of such currencies, the financial statements shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be provided quantifying the difference.

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services.

(g) The cash flows statement is based on the indirect method of cash flows, as referred to in the United Nations System Accounting Standards.

(h) The Organization's financial statements are presented in accordance with the ongoing recommendations of the Task Force on Accounting Standards to the High Level Committee on Management (HLCM).

(i) The results of the Organization's operations presented in Statements I, II, and III are summarized by general type of activity and are presented on a combined basis for funds other than those that are reported on separately, after the elimination of all interfund balances and instances of double-counting of income and expenditure. Their presentation on a combined basis does not imply that the various separate funds can be intermingled in any way, since, normally, resources may not be utilized between funds.

(j) Separate financial statements are issued for the United Nations general and related funds, for the United Nations Iraq escrow accounts, for the United Nations Compensation Commission, for the International Tribunal for the Former Yugoslavia under the provisions of Security Council resolutions 808 (1993) and 827 (1993), for the International Tribunal for Rwanda under the provisions of Security Council resolution 955 (1994) and for the peacekeeping accounts, which are reported on a fiscal year basis covering the period from 1 July to 30 June. Separate financial statements are also issued for International Trade Centre, United Nations University and United Nations Institute for Training and Research and for the Programmes and Funds of the United Nations System including United Nations Office on Drugs and Crime, United Nations Environment Programme, United Nations Human Settlements Programme, United Nations High Commissioner for Refugees, United Nations Development Programme, United Nations Population Fund, United Nations Children's Fund, United Nations Office for Project Services, United Nations Capital Development Fund, United Nations Development Fund

for Women, United Nations Relief and Works Agency for Palestine Refugees in the Near East, World Food Programme and United Nations Volunteers.

(k) Income:

- (i) The amounts necessary to finance the activities of the United Nations regular budget, the peacekeeping operations, the Capital Master Plan, the International Tribunals for the former Yugoslavia and Rwanda and the Working Capital Fund are assessed to Member States in accordance with the scale of assessments determined by the General Assembly;
- (ii) Income is recognized when assessments to Member States have been authorized by the General Assembly. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been levied;
- (iii) Amounts assessed to non-member States that agree to reimburse the Organization for the costs of their participation in United Nations treaty bodies, organs and conferences are credited to miscellaneous income;
- (iv) Voluntary contributions from Member States and other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Voluntary contributions made in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements;
- (v) Income from revenue-producing activities (including activities handled by outside contractors) is shown in the financial statements on a net basis, after the subtraction of directly related operating expenditures;
- (vi) Income received under inter-organizational arrangements represents allocations of funding from agencies to enable the Organization to administer projects or other programmes on their behalf;
- (vii) Allocations from other funds represent monies appropriated or designated from one fund for the transfer to and disbursement from another fund;
- (viii) Income from jointly financed activities represents amounts charged to other organizations for their share of joint costs paid for by the Organization;
- (ix) Income for services rendered includes amounts charged for staff salaries and other costs that are attributable to providing technical and administrative support to other organizations;
- (x) Interest income includes all interest earned on deposits in various bank accounts, investment income earned on marketable securities and other negotiable instruments, and

investment income earned in the cash pools. All realized losses and net unrealized losses on short-term investments are offset against investment income. Investment income and costs associated with the operation of investments in the cash pools are allocated to participating funds;

(xi) Miscellaneous income includes income from the rental of premises, the sale of used or surplus property, refunds of expenditures charged to prior periods, income from net gains resulting from currency exchange adjustments, except for those arising from revaluation of current-period obligations as stated in (l) (i) below, settlements of insurance claims, amounts assessed on new Member States for the year of admission to the United Nations, amounts assessed to non-member States as stated in (k) (iii) above, monies accepted for which no purpose was specified and other sundry income. In respect of general trust funds, miscellaneous income also includes savings on or cancellation of prior-period obligations;

(xii) Income relating to future financial periods is not recognized in the current financial period and is recorded as deferred income, as referred to in item (n) (iii) below.

(l) Expenditure:

(i) Expenditures are incurred against authorized appropriations or commitment authorities. Total expenditures reported include unliquidated obligations and disbursements. Expenditures also include currency exchange adjustments arising from revaluation of current-period obligations;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. The inventory of such non-expendable property is maintained at the historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period but are recorded as deferred charges, as referred to in item (m) (vi) below.

(m) Assets:

(i) Cash and term deposits represent funds held in demand-deposit accounts and interest-bearing bank deposits;

(ii) Investments include marketable securities and other negotiable instruments acquired by the Organization to produce income. Short-term investments are stated at the lower of cost or market value; long-term investments are stated at cost. Cost is defined as the nominal value plus or minus any unamortized premium or discount. The market value of investments is disclosed in the footnotes to the financial statements;

(iii) Cash pools comprise participating funds' share of cash and term deposits, short-term and long-term investments and accrual of investment income, all of which are managed in the pools. The investments in the cash pools are similar in nature and are

accounted for as set out in item (m)(ii) above. The share in the cash pools is reported in each participating fund's statement and its composition and the market value of its investments are disclosed in the footnote to the statement;

(iv) Assessed contributions represent legal obligations of contributors and, therefore, the balances of unpaid assessed contributions due from Member States are reported irrespective of collectability. It is the policy of the United Nations not to make provision for delays in the collection of such assessments;

(v) Interfund balances reflect transactions between funds, and are included in the amounts due to and from the United Nations General Fund. Interfund balances also reflect transactions directly with the United Nations General Fund. Interfund balances are settled periodically, depending on the availability of cash resources;

(vi) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 106.7. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(vii) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances settled;

(viii) Construction in progress is shown in the accounts as such until completion of the construction projects, at which time the completed construction projects, together with the cost of the land, are reflected as capital assets of the Organization;

(ix) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Such acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is disclosed in the notes to the financial statements.

(n) Liabilities and reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown in the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred income includes pledged contributions for future periods, advances received under revenue-producing activities and other income received but not yet earned;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current-period obligations relating to the regular budget and special accounts remain valid for 12 months following the end of the biennium to which they relate. Obligations for most technical cooperation activities remain valid for 12 months after the end of each calendar year. Unliquidated obligations relating to amounts owed by peacekeeping operations to Member States may be retained for a period of five years beyond the end of the financial period. Unliquidated obligations relating to funds with a multi-year financial cycle remain valid until the completion of the project;

(v) Accrued liabilities for end-of-service and post-retirement benefits comprise those for after-service health insurance (ASHI), repatriation benefits and unused vacation days. Previously, the accrued liability recorded for ASHI was based on an actuarial valuation whereas the liabilities for repatriation benefits and unused vacation days were recorded based on current costs without discounting or other adjustments. With effect from the biennium ended 31 December 2009, the liabilities of all three groups of accrued liabilities for end-of-service and post-retirement benefits are determined on an actuarial basis.

The change with respect to the repatriation benefits and unused vacation days is considered to be a change in accounting policy. The change, which is in accordance with paragraph 18 of United Nations System Accounting Standards, is made in order for more reasonable estimates of these liabilities to be incorporated in the financial statements. See Note 11.

(vi) Contingent liabilities, if any, are disclosed in the notes to the financial statements.

(vii) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The UNJSPF is a funded, multi-employer defined benefit plan.

An actuarial valuation of the UNJSPF assets and pension benefits is prepared every two years. As there is no consistent and reliable basis for allocating the related liabilities/assets and costs to individual organizations participating in the plan, the United Nations is not in a position to identify its share of the underlying financial position and performance of the plan with sufficient reliability for accounting purposes, and hence has treated this plan as if it were a defined contribution plan; thus the United Nations' share of the related net liability/asset position of the UNJSPF is not reflected in the financial statements.

The Organization's contribution to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly, currently 7.9 per cent for the participant and 15.8 per cent for the Organizations, respectively, of the applicable pensionable remuneration, together with its share of any actuarial deficiency payments

under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are payable only if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as of the valuation date. As at the reporting date of the current financial statements, the United Nations General Assembly had not invoked this provision.

(o) Technical cooperation activities:

(i) The technical cooperation financial statements report on activities financed by voluntary contributions, funds received under inter-organizational arrangements from UNDP, UNFPA and other sources, and by allocation from section 22 of the regular budget;

(ii) Voluntary contributions from Member States or other donors for technical cooperation activities are recorded as income upon receipt of cash, including amounts received pending the identification of specific projects;

(iii) The allocation income from UNDP and UNFPA is determined taking into account interest and other miscellaneous income against total expenditure;

(iv) Distribution of interest income for trust funds is calculated at year end using the percentage participation of each fund based on the monthly average fund balance;

(v) Miscellaneous income arising from regular budget activities is credited to miscellaneous income of the General Fund. Interest and miscellaneous income for technical cooperation trust funds are credited to the trust funds concerned;

(vi) Unliquidated obligations for the current period in respect of all technical cooperation activities other than those funded from the regular budget remain valid for 12 months following the end of the calendar year, rather than the biennium, to which they relate. However, in accordance with UNDP/UNFPA reporting requirements, such obligations may be retained beyond 12 months when a firm liability to pay still exists. Savings on or cancellation of prior-period obligations are credited to individual projects as a reduction of current-period expenditure;

(vii) The appropriation for the technical cooperation programmes of the regular budget is administered in accordance with the Financial Regulations of the Organization. Unliquidated obligations for the regular programme of technical cooperation that are outstanding at the end of a financial period are transferred from the United Nations General Fund accounts to the technical cooperation accounts in the following financial period;

(viii) A system of average costing is used for UNDP/UNFPA projects whereby those elements of experts' actual costs that are unique to the individual expert are charged to UNDP/UNFPA projects at average cost. This is calculated by apportioning those costs

over all UNDP or UNFPA projects in respect of which expert-months have been delivered in the current period;

(ix) The repatriation grant entitlement is calculated on the basis of eight per cent of net base pay for eligible project personnel, except those subject to average costing.

(p) Trust Funds established by the General Assembly or the Secretary-General are of two types - general trust funds and technical cooperation trust funds:

(i) Accounts for general trust funds are maintained under the same accounting procedures as those adopted for the regular budget, except that cancellations of prior-period obligations are credited to miscellaneous income;

(ii) General trust funds are charged with costs for the repatriation grant entitlement, which is calculated on the basis of eight per cent of net base pay of eligible personnel;

(iii) Funds provided to reimburse the Organization for the use of its facilities are not treated as trust funds. Any unspent balances of such funds held by the Organization are included as part of accounts payable totals reported in the General Fund (Statement V) or in other statements.

Note 3

All funds summaries: income and expenditure and changes in reserves and fund balances (Statement I); assets, liabilities and reserves and fund balances (Statement II); cash flows (Statement III)

(a) Statements I, II and III contain financial results for United Nations funds, which are totaled into eight groups of related funds and, after elimination, combined into a grand total reflecting all activities of the Organization. This combined presentation should not be interpreted to mean that any individual fund can be used for any purpose other than that for which it is authorized. The eight groups consist of:

(i) General Fund and related funds, comprising the United Nations General Fund, Working Capital Fund and Special Account, which is reflected in Statement V;

(ii) Technical cooperation activities, which includes the financial results summarized in Statement VI;

(iii) General trust funds, which includes the financial results summarized in Statement VII;

(iv) Tax Equalization Fund, which includes the financial results summarized in Statement VIII;

(v) Capital Master Plan, which includes the financial results summarized in Statement IX;

(vi) Capital assets and construction in progress, which includes the financial results summarized in Statement X;

(vii) End-of-service and post-retirement benefits, which includes the financial results summarized in Statement XI ;

(viii) Other special funds, which includes the financial results summarized in Statement XII.

(b) Statement I includes two calculations of the excess or shortfall of income compared with expenditure. The first calculation is based on income and expenditure only for the current period of the biennium. The second calculation shown is a net one, which includes any prior-period adjustments to income or expenditure.

(c) All funds eliminations. Upon combination of all funds into the eight groups (note 3(a)), eliminations of transactions that occur across the groups (ie inter-group transactions) are required in order for a fair presentation of the "Total" column. These eliminations include transactions that comprise income of one group of funds but are the expense of another group, or a receivable of one group that is the payable of another group. All such eliminations are presented in the "All funds elimination" column

Note 4

General Fund: status of appropriations (Statement IV)

In accordance with General Assembly resolutions 62/237, 62/245, 63/264, 63/268, 63/283 and 64/242, the budget appropriations and gross assessments for the biennium 2008-2009 are as follows:

	2008	2009	Total
	(Thousands of United States dollars)		
Budget appropriations (resolution 62/237 A)	2,085,680	2,085,680	4,171,360
Add: Increased appropriations for the biennium 2008-2009:			
resolution 62/245	-	36,248	36,248
resolution 63/264	-	657,472	657,472
resolution 63/268	-	10,538	10,538
resolution 63/283	-	9,537	9,537
resolution 64/242	-	(85,240)	(85,240)
Total 2008-2009 revised budget appropriations	2,085,680	2,714,235	4,799,915
Estimated income (other than staff assessment) for the biennium 2008-2009 (resolution 62/237 B)	24,840	24,840	49,680
Less: Decrease in income (other than staff assessment) for the biennium 2008-2009 (resolution 63/264):	-	(9,949)	(9,949)
Add: Increase in income (other than staff assessment) for the biennium 2008-2009 (resolution 64/242):	-	19,686	19,686
Total revised estimated income	24,840	34,577	59,417
Total 2008-2009 revised budget appropriations less total estimated income	2,060,840	2,679,658	4,740,498
Add: Increase in appropriations for the biennium 2006-2007 to be assessed in 2008 (resolution 62/237 C)	19,876	-	19,876
Increase in income (other than staff assessment) for the biennium 2008-2009 to be adjusted against the assessment in 2010 (resolution 64/244 C)	-	19,686	19,686
Decrease in appropriations for the biennium 2008-2009 (resolution 64/242) to be adjusted against the assessment in 2010 (resolution 64/244 C)	-	85,240	85,240
Less: Increase in income (other than staff assessment) for the biennium 2006-2007 adjusted against the assessment in 2008 (resolution 62/237 C)	(20,087)	-	(20,087)
Increase in appropriations for the biennium 2008-2009 (resolution 63/268) to be assessed in 2010 (resolution 64/244 C)	-	(10,538)	(10,538)
Increase in appropriations for the biennium 2008-2009 (resolution 63/283) to be assessed in 2010 (resolution 64/244 C)	-	(9,537)	(9,537)
	(211)	84,851	84,640
Less: Amount to be assessed in 2010 (resolution 64/244 C)	-	(45,000)	(45,000)
	-	(45,000)	(45,000)
Gross amount assessed to Member States in the biennium 2008-2009 (resolutions 62/237 C and 63/264 C)	2,060,629	2,719,509	4,780,138

Note 5

United Nations General Fund and related funds (Statement V)

1. United Nations General Fund

(a) Cash and term deposits:

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

(b) Assessed contributions receivable from Member States:

(i) The assessed contributions receivable, as shown in the accounts for the period ended 31 December 2009, have been recorded in accordance with the Financial Regulations and Rules of the United Nations, the relevant resolutions of the General Assembly and the policy of the United Nations. Based on United Nations policy, as stated in note 2, paragraph (m) (iv) above, no provision has been made for delays in collection of outstanding assessed contributions;

(ii) In accordance with financial regulation 3.5, payments made by a Member State are credited first to the Working Capital Fund and then to regular budget contributions due in the order in which the Member State was assessed;

(iii) The details of assessed contributions receivable are shown in the report on the Status of Contributions as at 31 December 2009 (ST/ADM/SER.B/796). The report shows total unpaid assessments of \$335,497,221, compared to \$335,497,220 in the assessed contributions receivable account in the financial statements. The \$1 difference relates to the rounding variances. The total unpaid assessments includes the amount of \$710,168 that was due from the former Yugoslavia, which ceased to be a Member State on 1 November 2000; this amount will be apportioned among the successor States of the former Yugoslavia pursuant to General Assembly resolution 63/249. In addition, an amount of \$10,499,488 that was due from the former Yugoslavia has been written off pursuant to General Assembly resolution 63/249.

(iv) A Member State has indicated that it does not intend to pay some of its assessed contributions relating to certain expenditure items included in the Organization's regular budget or that such contributions will be paid only under certain conditions. As a result, it is estimated that as at 31 December 2009 a cumulative total of \$64,603,928 has been withheld by the Member State. This estimate is included in the total contributions outstanding as at 31 December 2009 of \$335,497,221 with respect to the regular budget. As payments received are applied towards settlement of the Member State's earliest outstanding assessment, of the total outstanding assessments, \$7,492,854 are over one year old and \$328,004,367 are less than one year old;

(v) The assessed contributions receivable shown in Statement V exclude \$16,636,846 in unpaid assessed contributions to the regular budget by China for the period up to 24

October 1971. Following the adoption by the General Assembly on 25 October 1971 of resolution 2758 (XXIV), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", that amount has been transferred to a special account under General Assembly resolution 3049 C (XXVII) of 19 December 1972;

(c) The following is a breakdown of other accounts receivables pertaining to the United Nations General Fund that are included in Statement V as at 31 December 2009 and 2007:

<i>Accounts receivable</i>	<i>2009</i>	<i>2007</i>
(thousands of United States dollars)		
Governments	3,250	3,487
Staff members	23,286	20,474
Vendors	4,713	4,086
Specialized agencies	3,453	4,044
Other entities	46,365	48,602
Other	2,904	2,078
Total	83,971	82,771

(d) The following is a breakdown of deferred charges pertaining to the United Nations General Fund that are included in Statement V as at 31 December 2009 and 2007:

<i>Deferred charges</i>	<i>2009</i>	<i>2007</i>
(thousands of United States dollars)		
Education grant advances	12,379	12,712
Commitments against future years	143,558	91,421
Other	740	481
Total	156,677	104,614

(e) The following is a breakdown of other accounts payable pertaining to the United Nations General Fund that are included in Statement V as at 31 December 2009 and 2007:

<i>Accounts payable</i>	<i>2009</i>	<i>2007</i>
(thousands of United States dollars)		
Governments	1,958	6,685
Staff members	11,309	11,734
Vendors	28,938	69,644
Specialized agencies	4,545	6,291
Other entities	12,851	22,626
Provisions for repatriation grant	7,097	7,261
Other	3,732	4,269
Total	70,430	128,510

(f) The surplus account of the United Nations General Fund represents funds available for credit to Member States arising from unobligated balances of appropriations, cancellation of prior-period obligations and other designated income. The following table shows the composition of total reserves and fund balances as at 31 December 2009 and 2007 :

<i>Reserves and fund balances:</i>	<i>2009</i>	<i>2007</i>
	<i>(Thousands of United States dollars)</i>	
Authorized Retained Surpluses as established by:		
General Assembly resolution 2947 A and B (XXVII)	3,938	3,938
General Assembly resolution 36/116 B	45,480	
Less: Write-off of arrears for South Africa a/	19,100	26,380
General Assembly resolution 40/241 B	10,532	
Less: Write-off of arrears for South Africa a/	4,423	6,109
General Assembly resolution 42/216 A	154,881	
Less: Transfer to Peacekeeping Reserve Fund b/	82,601	
Less: Write-off of arrears for South Africa a/	30,359	41,921
Total authorized retained surplus	78,348	78,348
Less: Funding of UNITAR building c/	9,992	9,992
Net authorized retained surplus	68,356	68,356
Cumulative surplus:		
Excess of income over expenditure	93,396	96,212
Prior period adjustments	(11,239)	(633)
Cancellation of prior-period obligations	39,667	45,519
Financing of increase in Working Capital Fund	-	(34,932)
Subtotal	121,824	106,166
Balance of cumulative surplus as at 31 December	141,098	34,932
Total cumulative surplus	262,922	141,098
Total reserves and fund balances	331,278	209,454

a/ General Assembly resolution 50/83 of 15 December 1995.

b/ General Assembly resolution 47/217 of 23 December 1992.

c/ General Assembly resolution 47/227 of 8 April 1993.

2. Working Capital Fund

(a) The fund was established pursuant to General Assembly resolution 80 (I) in 1946. Under current financial regulations the source of moneys of the fund is advances from Member States made in accordance with the scale of assessments as determined by the General Assembly

for the apportionment of the expenses of the United Nations. Advances may be made from the Working Capital Fund to finance budgetary appropriations or unforeseen and extraordinary expenses or for other purposes as authorized by the General Assembly.

(b) In accordance with the General Assembly resolution 60/283 of 7 July 2006, the level of the Working Capital Fund increased from \$100,000,000 to \$150,000,000 effective 1 January 2007.

3. United Nations Special Account

Under the provisions of General Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972, the Special Account has received voluntary contributions from Member States and private donors in order to overcome the financial difficulties of the United Nations and to resolve the Organization's short-term deficit.

Note 6

Technical cooperation activities (Statement VI)

The amount of \$4,834,000 shown in Statement VI as receivable from funding sources includes unliquidated obligations for which funds will be requested only as payments become due, in accordance with existing arrangements with UNDP and UNFPA.

Note 7

General trust funds (Statement VII)

(a) During the biennium 2008-2009, twenty one new trust funds were established and twelve trust funds were closed. As at 31 December 2009, there were 171 general trust funds.

(b) The General Assembly decided in its resolution 60/124 to upgrade the former Central Emergency Revolving Fund, which provided loans, to the current Central Emergency Response Fund, which in addition to loans, would also provide grants. The Central Emergency Response Fund is funded from voluntary contributions, and is established to ensure a more timely and predictable response to humanitarian emergencies, with the objectives of promoting early action and response to reduce loss of life, enhancing response to time-critical requirements and strengthening core elements of humanitarian response in underfunded crises. Loans provided by the former Central Emergency Revolving Fund and the Central Emergency Response Fund that are outstanding as of 31 December 2009 are shown in Appendix A.

(c) The United Nations Office for Partnerships (UNOP) was established in 2006 to strengthen system-wide coherence in the establishment of operational relationships with global partners of the United Nations and is responsible for management of the United Nations Fund for International Partnerships (UNFIP) and the Trust Fund for Partnerships.

The United Nations Fund for International Partnerships, a trust fund administered by the Secretary-General, was established by the United Nations in 1998 following the agreement signed by the United Nations with the United Nations Foundation, Inc., a not-for-profit

corporation organized under the laws of the State of New York of the United States of America. Funding is provided by the Foundation to assist and support the United Nations in achieving the goals and objectives of the Charter of the United Nations. UNFIP, through its administrative office, works with the Foundation to identify and select projects and activities to be funded by the Foundation, receiving and distributing funds for such projects and activities, and monitoring and reporting to the Foundation on the use of the funds. Upon approval of project documents, UNFIP advances the annual cash requirements to United Nations funds, programmes and specialized agencies. At periodic intervals, implementing partners submit reports providing details of cash disbursed in carrying out project activities, which serve as the basis for clearing the cash advances.

The Trust Fund for Partnerships was established in 2009 by the Secretary-General to provide the United Nations Office for Partnerships with a financial mechanism for mobilizing the resources of non-state actors through public/private partnerships, to support the United Nations' international agenda and the Millennium Development Goals.

Note 8

United Nations Tax Equalization Fund (Statement VIII)

(a) The Tax Equalization Fund was established under the provisions of General Assembly resolution 973 (X) of 15 December 1955 to equalize the net pay of all staff members whatever their national tax obligations. The Fund reports as income the staff assessment in respect of staff members financed under the regular budget, assessed peacekeeping operations and the Tribunals for Rwanda and the former Yugoslavia. The Fund includes as expenditure the credits against the regular budget, peacekeeping and Tribunals assessments of Member States which do not levy taxes on the United Nations income of their nationals. Member States that do levy income taxes on their nationals working for the Organization do not receive this credit in full. Instead, their share is utilized in the first instance to reimburse staff members for taxes they had to pay on their United Nations income. Such reimbursements for taxes paid are reported as expenditure by the Tax Equalization Fund. Staff members financed by extrabudgetary funds who are required to pay income tax are reimbursed directly from the resources of those funds.

(b) Cumulative surplus for the United States of America at the end of the biennium 2008-2009 is shown as "Accounts payable to Member States" pending instructions as to its application.

Note 9

Capital Master Plan and related special accounts (Statement IX)

1. Capital Master Plan

(a) The Capital Master Plan was established in 2001 pursuant to General Assembly resolution 55/238 and encompasses all expenditures relating to the major refurbishment of the United Nations Headquarters complex in New York. The Capital Master Plan was initially financed through an appropriation from the United Nations regular budget and subsequently through separate assessments to Member States. The General Assembly approved, in its

resolution 61/251 of 22 December 2006, the capital master plan at a total project budget not to exceed \$1,876.7 million, (exclusive of any credit facility fees), and the establishment of a working capital reserve of \$45 million under the capital master plan.

(b) Effective 1 January 2008, amounts capitalized as construction in progress for the Capital Master Plan represents only that portion of the expenditures that provides long term benefits. Expenditures that do not provide long term benefits and therefore do not meet the capitalization criteria, are expensed. In addition, expenditures for non-expendable property are also expensed, in accordance with paragraph 43 of the United Nations System Accounting Standards (UNSAS). Previously, all expenditures for the Capital Master Plan were capitalized. The change is made because it provides for a more appropriate presentation of Capital Master Plan expenditures under UNSAS.

(c) This change in accounting policy has been applied retroactively. Had the former policy been continued, the construction-in-progress amount reported under the Capital Master Plan would have been \$923,873,940 as of 31 December 2009. Hence, the effect of adopting the new policy is a decrease in the amount that is capitalized as construction in progress for the Capital Master Plan in the current period of \$108,007,866 (\$160,747,841 cumulatively).

2. Associated Costs

The United Nations special account for capital master plan associated costs was established in July 2008 to account for the temporary increases in staffing and operational costs during the construction period of the capital master plan and for other costs arising from the capital master plan, including those relating to furniture and equipment. In accordance with General Assembly resolution 63/270, "Associated Costs" are financed from within the approved budget of the Capital Master Plan.

3. Secondary Data Centre

The United Nations special account for the secondary data centre was established in May 2009 to account for and segregate costs pertaining to the secondary data centre. Amounts recorded under this fund represent costs relating to the temporary site for the secondary data centre. In accordance with General Assembly resolution 63/269, costs for the "Secondary Data Centre" are financed from the Support account for Peacekeeping Operations (\$2,031,860), and the remainder from within the approved budget of the Capital Master Plan.

Note 10

Capital Assets Fund and construction in progress (Statement X)

1. Capital Assets Fund

(a) Land and buildings are reported at original cost. No depreciation is provided for buildings. Major improvements and extensions to existing buildings are reflected in the construction-in-progress fund and are capitalized when the projects are completed.

(b) The capital assets of the Organization as of 31 December 2009, expressed in millions of United States dollars, comprise land and buildings (at cost) at the following locations:

<i>Capital assets</i>	<i>Amount</i>	
	<i>(Millions of United States dollars)</i>	
United Nations building, New York (original cost)	67.1	
Less: cost of library building razed in 1960	1.7	65.4
Dag Hammarskjöld Library building, New York		6.7
Land for permanent Headquarters site, New York		9.6
Extension of meeting rooms of North Lawn and delegates' dining facilities and staff cafeteria, New York		56.2
UNITAR building		11.0
Security enhancements		43.0
Secondary data centre		1.1
Subtotal		193.0
Secretariat building and General Assembly Hall, library building and villas, Geneva		12.3
Modernization of Palais des Nations, Geneva		2.1
Major maintenance, Geneva		6.7
Extensions of conference facilities, Geneva		47.7
Security enhancements		36.2
Subtotal		105.0
United Nations accommodation at Nairobi, Gigiri building		27.1
Conference facilities at Nairobi, Gigiri building		10.0
Security enhancements		1.9
Subtotal		39.0
United Nations building – Vienna:		
Security enhancements		4.6
Subtotal		4.6
Land and structures, Addis Ababa, Mogadishu and Pusan		0.3
ECA building, Addis Ababa		7.5
New ECA Conference Facilities		115.0
Security enhancements		2.1
Subtotal		124.9
United Nations building, Santiago		5.6
Documents Research Centre, Santiago		1.0
Annex - North Building		2.0
Security enhancements		1.3
Subtotal		9.9
ESCAP building, Bangkok	8.7	
Less: cost of Netherlands building razed in 1990	0.2	8.5
ESCAP conference building in Bangkok		46.5
Security enhancements		1.2
Subtotal		56.2
Total		532.6

2. Construction in progress

(a) The financial statements for construction in progress comprise those for Security measures and other discrete construction-in-progress projects.

(b) All construction in progress accounts are maintained on a multi-year financial cycle. Any unexpended balances of appropriations are carried forward into succeeding bienniums until the projects are completed.

(c) Capital expenditures incurred net of cancellation of prior-period obligations and prior-period adjustments are transferred to and reported as construction in progress in the statement of assets, liabilities and reserves and fund balances.

(d) The Fund for Security Measures was established in 2002 pursuant to General Assembly resolution 56/286 to account for and report on the resources authorized by the General Assembly for alteration and improvements of United Nations premises and on related expenditures in respect of strengthening the security and safety of the United Nations premises. Funds for security measures are appropriated from the United Nations regular budget.

Note 11

End-of-service and post-retirement benefits (Statement XI)

(a) End-of-service and post-retirement benefits comprise after-service health insurance (ASHI) coverage, repatriation benefits and commutation of unused vacation days. As disclosed in Note 2 (n) (v), effective with the biennium ended 31 December 2009, all three liabilities are determined on the basis of an actuarial valuation, which was undertaken by an independent, qualified actuarial firm.

(b) After-service health insurance (ASHI)

(i) Upon end-of-service, staff members and their dependants may elect to participate in a defined benefit health insurance plan of the United Nations, provided they have met certain eligibility requirements, including ten years of participation in a United Nations health plan for those who were recruited after 1 July 2007, and five years for those who were recruited prior to this date. This benefit is referred to as ASHI.

(ii) The major assumptions used by the actuary to determine the liabilities for ASHI were a discount rate of 6.0 per cent; health care escalation rates of 8.4 per cent in 2010, grading down to 4.5 per cent in 2027 and later years for United States medical plans, and 6.0 per cent in 2010 grading down to 4.5 per cent in 2027 and later years for medical plans outside of the United States; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund (UNJSPF) in making its own actuarial valuation of pension benefits. Another factor in the ASHI valuation is to consider contributions by all plan participants in determining the Organization's residual

liability. Thus, contributions from retirees are deducted from the gross liability and commencing with the 31 December 2009 valuation, a portion of the contributions from active staff is also deducted to arrive at the Organization's residual liability in accordance with cost sharing ratios authorized by the General Assembly. These ratios require that the Organization's share shall not exceed one-half for non-US health plans, two-thirds for US health plans, and three-quarters for the Medical Insurance Plan.

- (iii) On the basis outlined in (ii) above, the present value of the accrued liability as of 31 December 2009, net of contributions from plan participants, and excluding the liability related to peacekeeping operations which is shown in Volume II of the financial statements for peacekeeping operations, was estimated at \$1,937,522,000.

<i>After-service health insurance liabilities</i>	<i>Regular budget</i>	<i>Extrabudgetary resources</i>	<i>Total</i>
<i>(Thousands of United States dollars)</i>			
Gross liability	2,884,451	345,405	3,229,856
Offset by contributions from plan participants	(1,149,878)	(142,456)	(1,292,334)
Net Organization's liability	1,734,573	202,949	1,937,522

- (iv) Further to the assumptions in (b)(ii) above, it is estimated that the present value of the liability would increase by 18 per cent and decrease by 14 per cent if medical cost trend is increased and decreased by 1 per cent respectively, all other assumptions held constant. Similarly, it is estimated that the accrued liability would increase by 19 per cent and decrease by 15 per cent if the discount rate is decreased and increased by 1 per cent respectively, all other assumptions held constant.
- (c) Repatriation benefits
- (i) Upon end-of-service, staff who meet certain eligibility requirements, including residency outside their country of nationality at the time of separation, are entitled to a repatriation grant which is based upon length of service, and travel and removal expenses. These benefits are collectively referred to as repatriation benefits.
- (ii) As referred to in Note 2 (n) (v), a consulting actuary was engaged to carry out an actuarial valuation of repatriation benefits as of 31 December 2009. Previously, the liabilities for repatriation benefits were calculated based on current costs as of the reporting date, without discounting or other adjustments.
- (iii) The major assumptions used by the actuary were a discount rate of 6.0 per cent; annual salary increases ranging from 10.6 per cent to 5.5 per cent based on age

and category of staff members, and travel cost increases of 4.0 per cent per annum.

- (iv) On the basis of these assumptions, the present value of the accrued liability for repatriation benefits as of 31 December 2009 was estimated at \$116,025,000 for regular budget and \$24,670,000 for extra-budgetary resources that are included in Volume I of the United Nations financial statements.
 - (v) The change in accounting policy to an actuarial basis for measuring the liability for repatriation benefits has not been applied retroactively, due to the impracticality of undertaking an actuarial valuation as of 31 December 2007. Had the former, current cost methodology been continued, the liability would have been \$125,531,000 for regular budget and \$30,068,000 for extra-budgetary resources. Hence, the effect of adopting this new policy in the current period is a decrease in both the liabilities and non-budgeted accrued expenses in the amount of \$9,506,000 for regular budget and \$5,398,000 for extra-budgetary resources.
- (d) Unused vacation days
- (i) Upon end-of-service, staff members may commute unused vacation days up to a maximum of sixty working days for those holding a fixed term or continuing appointments.
 - (ii) As referred to in Note 2 (n) (v), a consulting actuary was engaged to carry out an actuarial valuation of unused vacation days as of 31 December 2009. Previously, the liabilities for unused vacation days were calculated based on current costs as of the reporting date, without discounting or other adjustments.
 - (iii) The major assumptions used by the actuary were a discount rate of 6.0 per cent; and an annual rate of increase in accumulated annual leave balances of 15 days in the first year, 6.5 days per year in the second to sixth year, and 0.1 days annually thereafter, capping at an accumulation of 60 days. Salary is assumed to increase annually at rates ranging from 10.6 per cent to 5.5 per cent based on age and category of the staff members.
 - (iv) On the basis of these assumptions, the present value of the accrued liability for unused vacation days as of 31 December 2009 was estimated at \$78,648,000 for regular budget and \$17,357,000 for extra-budgetary resources that are included in Volume I of the United Nations financial statements.
 - (v) The change in accounting policy to an actuarial basis for measuring the liability for unused vacation days has not been applied retroactively, due to the impracticality of undertaking an actuarial valuation as of 31 December 2007. Had the former, current cost methodology been continued, the liability would have been \$131,984,000 for regular budget and \$36,716,000 for extra-budgetary resources. Hence, the effect of adopting this new policy in the current period is a

decrease in both the liabilities and non-budgeted accrued expenses in the amount of \$53,336,000 for regular budget and \$19,359,000 for extra-budgetary resources.

Note 12

Other Special Funds (Statement XII)

1. Funds held in trust (Schedule 12.1)

(a) Funds held in trust account for activities with respect to the various health and life insurance plans of the United Nations, for compensation payments under Appendix D to the Staff Rules, and for liability claims associated with the general liability of the Organization.

(b) In order to enhance presentation of information in the financial statements with respect to medical and dental insurance programmes administered by Blue Cross, Aetna, Cigna and Van Breda, effective 1 January 2008, premiums collected are shown as income and claim payments are accounted for as expenditures; previously, these were accounted for in the General Fund. Comparative amounts have not been restated due to lack of complete data.

(c) Following the earthquake in Haiti in January 2010, it is expected that eligible staff entitled to compensation payments under Appendix D shall be paid from the compensation fund established for the peace-keeping operations which is included in the "Compensation awards" column. The amount of compensation payments cannot be estimated with reasonable accuracy at this stage.

2. Special accounts for administrative cost recoveries (Schedule 12.2)

(a) The special accounts for administrative cost recoveries are shown separately from the extrabudgetary funds from which they derive their incomes.

(b) Reimbursement for administrative costs is provided for in respect of extrabudgetary technical cooperation, administrative and substantive activities. The reimbursement is generally calculated as a percentage of the resources expended, except for general trust funds allocations.

(c) Unliquidated obligations in respect of special accounts for administrative cost recoveries are accounted for on the same basis as for the programme budget.

(d) The support account for peacekeeping operations is presented in Volume II of the United Nations financial statements.

3. Common support services (Schedule 12.3)

(a) Special account for the implementation of the Enterprise Resource Planning System. Pursuant to General Assembly resolution 63/262, the fund was established as a special multi-year account to account for the activities relating to the new Enterprise Resource Planning (ERP) system with initial funding of \$20 million comprising \$7,840,000 from extra-budgetary

resources, \$7,050,000 from the peacekeeping support account, and \$2,346,000 from accumulated interest income in the special account for IMIS. An additional amount of \$2,764,000 has been funded from within the overall 2008-2009 appropriations for the regular budget.

(b) Integrated Management Information System (IMIS). The fund was established to account for the activities relating to the IMIS project. Initial funds were appropriated from the United Nations regular budget and allocations were provided from various funds, including the peacekeeping accounts. At the end of the biennium, unexpended fund balances were carried forward to the succeeding biennium. Pursuant to General Assembly resolution 63/262, an amount of \$2,346,000 representing the remainder of cumulative interest income was utilized to provide funding for the new Enterprise Resource Planning (ERP) fund.

(c) Information technology and telecommunications represents the Special Account for Information Technology and Telecommunications Services Costs at Headquarters, which was established during the biennium 2000-2001 to account for the recovery of the costs associated with information technology and telecommunication services provided by the Office of Information and Communications Technology at United Nations Headquarters. Such costs, which include common carrier costs, infrastructure maintenance and development costs, and operational and management costs of the Office of Information and Communications Technology, are reimbursed by users of the services.

(d) Travel services represents the Special Account for Travel Services which was established during the biennium 2000-2001 to account for the travel services provider at Headquarters. Effective 2006, travel tickets raised at Headquarters are charged a percentage fee, currently set at 4.5 per cent, in order to provide the required funding for the travel services provider at Headquarters.

(e) Rented premises represents the Special Account for Rented Premises at Headquarters which was established during the biennium 2002-2003 to account for rental and maintenance costs of rented premises at Headquarters.

4. Jointly financed activities (Schedule 12.4)

(a) Costs of the International Civil Service Commission, the Joint Inspection Unit, the CEB secretariat, joint safety and security activities, the Malicious Acts insurance policy, the Dag Hammarskjöld Library Consortium and jointly financed activities pertaining to safety and security, conference and administrative services and the access control programme in UNOV, are charged directly to the fund established for these jointly financed activities. These costs are charged directly to the fund when incurred and are distributed among participating organizations. The amounts payable by the United Nations and other participating organizations are credited to income.

(b) In order to improve the presentation of the financial statements, effective 1 January 2008, activities relating to the United Nations Health Care Centre - ECA and the United Nations System Staff College are reported in Schedule 12.2 and Statement 12, respectively. Comparative figures have been adjusted accordingly.

5. Supplementary development activities

(a) Represents the special multi-year account for supplementary development activities which was established by the General Assembly in its resolution 54/15. Resources appropriated under the section for the Development Account of the United Nations regular budget are transferred into the special multi-year account.

(b) The unspent balance of appropriations at the end of the biennium is carried forward to the succeeding biennium.

6. Conferences and conventions (Schedule 12.5)

Conferences and conventions comprises:

(a) "Conferences and substantive meetings pursuant to host country agreements" which accounts for conferences and meetings that are undertaken pursuant to host country agreements;

(b) "Conferences of State Parties to treaties and conventions" which accounts for conferences and conventions that are undertaken pursuant to treaty and similar agreements. Included in this column are the Conference of State Parties to the Treaty on the Non-Proliferation of Nuclear Weapons, the Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological and Toxic Weapons, the Convention on Certain Conventional Weapons, and the Ottawa Convention on Landmines;

(c) In order to improve the presentation of the financial statements, these activities are, effective 1 January 2008, reported in Volume I of the United Nations financial statements.

7. United Nations System Staff College

(a) Pursuant to General Assembly resolution 55/278, the United Nations System Staff College was established effective 1 January 2002 and a special account was created to account for the activities of the College, which is reported in the financial statements of the United Nations. The College serves as the institution for system-wide knowledge management, training and continuous learning for the staff of the United Nations system, aimed in particular at the areas of economic and social development, peace and security and internal management of the United Nations system.

(b) Effective 1 January 2008, the United Nations system staff college is shown in Statement XII, whereas previously it was included in Schedule 12.4.

8. Other funds (Schedule 12.6)

(a) The Nobel Peace Prize Memorial Fund was established effective 29 May 2003 for the receipt and administration of the entire proceeds of the Nobel Peace Prize awarded in 2001 to the United Nations and the Secretary-General. The Fund may also receive contributions from others. The purpose is to create a living memorial to the United Nations civilian personnel who have been killed in the service of peace and to assist in the education of their surviving children. Following the earthquake in Haiti in January 2010, the terms and reference of the Fund are being revised to assist families of United Nations civilian personnel killed in the line of duty and victims and survivors of malicious acts or natural disasters to re-establish their lives and educate their children.

(b) United Nations Mission in East Timor:

(i) By its resolution 1246 (1999), the Security Council established the United Nations Mission in East Timor (UNAMET) to organize and conduct a popular consultation, on the basis of a direct, secret and universal ballot.

(ii) UNAMET was succeeded by United Nations Transitional Administration in East Timor (UNTAET) then by the United Nations Mission of Support in East Timor (UNMISSET), and finally by the United Nations Mission in Timor-Leste (UNMIT), all of which are funded from the United Nations peacekeeping budget.

(c) United Nations bonds represents the Special Account for sale of United Nations bonds. Under the terms of General Assembly resolution 1739 (XVI) of 20 December 1961, the Secretary-General was authorized to issue bonds up to a total of \$200,000,000, utilizing the proceeds of sale for purposes normally associated with the Working Capital Fund. The Secretary-General was also requested to include in the regular budget an amount sufficient to pay interest and installments of principal, in accordance with the terms of the issue. A total of \$169,906,000 was realized from the sale of the bonds and utilized for the United Nations Emergency Force (1956) and the United Nations Operation in the Congo. The last payments of principal and interest were made to bond holders in the biennium 1988-1989, and the bond issue is now fully amortized.

(d) Cafeteria Amortization Fund. The fund was established as a revolving fund at UNOG in 1972 to accumulate reserves for replacement of catering equipment and to account for related expenditures.

(e) Liquor Revolving Fund. The fund is maintained as a revolving fund to account for purchases and sales of liquor at United Nations Headquarters.

(f) Others comprises funds for Common Services, Special Awards and the ECA Executive Secretary's Residence.

Note 13

Contributions in kind

During the biennium 2008-2009, the Organization received voluntary contributions in kind for various goods and services from governments and other organizations. The estimated fair value of such contributions in kind was \$43,894,000, comprising \$23,259,000 for the United Nations General Fund, including \$19,948,000 from the Government of Spain for renovation and refurbishment of a conference room at United Nations Office at Geneva, \$12,584,000 for general trust funds, and \$8,046,000 for technical cooperation trust funds and \$5,000 for special accounts.

Note 14

Non-expendable property

In accordance with United Nations accounting policies, non-expendable property is not included in the fixed assets of the Organization but is charged against the current appropriations when acquired. The following table shows the non-expendable property expressed in thousands of United States dollars, at Headquarters and overseas locations, according to the cumulative inventory records of the United Nations as of 31 December 2009 and 2007, respectively.

<i>Location</i>	<i>2009</i>	<i>2007</i>
(Thousands of United States dollars)		
<u>Major duty stations</u>		
Headquarters, New York	179,691	118,158
United Nations Office at Geneva	52,203	51,579
United Nations Office at Vienna	17,637	14,453
United Nations Office at Nairobi	14,411	9,023
<u>Economic commissions</u>		
ECA	29,493	30,023
ECLAC	7,015	6,330
ESCAP	10,140	7,334
ESCWA	4,243	3,512
<u>Special political missions and offices</u>		
BINUB	24,464	50,890
BONUCA	1,301	2,430
MINUCI	-	14
UNAMA	42,206	32,657
UNAMI	51,474	38,186
UNHCR	-	1,887
UNIOSIL	6,633	22,216
UNIPSIL	7,704	-
UNMIN	9,030	15,734
UNMOGIP	6,518	6,881
UNOGBIS	1,283	-
UNOTIL	-	561
UNOWA/CNMC	1,467	1,071
UNPOS	2,273	1,021
UNSCO	3,542	-
UNTSO	11,527	13,562
<u>Field offices</u>		
Department of Safety and Security	17,816	8,953
Department of Political Affairs	1,186	92
Department of Economic and Social Affairs	3,141	-
Office for the Coordination of Humanitarian Affairs	20,095	1,156
Office of Disarmament Affairs	522	431
Office of High Commissioner for Human Rights	7,493	3,204
<u>Other offices</u>		
ICJ	1,506	1,416
INSTRAW	241	298
United Nations Information Centres (UNICs)	4,405	4,825
Total	540,660	447,897

The movement in non-expendable property during the biennium 2008-2009 is summarized below.

	(Thousands of United States dollars)
Balance at 1 January 2008	447,897
Acquisitions	170,059
Less: write-offs - accidents, thefts and damages, etc.	(7,041)
Less: dispositions	(111,653)
Other adjustments a/	41,398
Balance at 31 December 2009	540,660

a/ Includes primarily upward adjustments of \$39,523,000 at UNHQ arising from 2008 physical inventory count and \$14,002,000 from inclusion of OCHA field offices for the first time, offset by negative adjustment of (\$21,382,000) at BINUB due to the incorrect inclusion in 2007 of properties pertaining to ONUB, a peacekeeping mission which was reported in Volume II of the United Nations financial statements.

Central Emergency Response Fund a/
 Loans receivable as at 31 December 2009
 (Thousands of United States dollars)

Organization	Country	Amount outstanding 1 January 2008	Amount advanced in 2008-09	Amount reimbursed in 2008-09	Amount Outstanding 31 December 2009
FAO	Sudan	9,680	-	9,680	-
OCHA	Sudan	1,000	-	1,000	-
OCHA	Chad	-	351	-	351
OCHA	West African Region	-	736	-	736
OCHA	Colombia	-	674	-	674
OCHA	Somalia	-	216	-	216
OCHA	Zimbabwe	-	591	-	591
UNDP	Sudan	2,660	-	1,446	1,214
UNICEF	Sudan	15,000	-	15,000	-
WFP	Sub-Saharan Africa	-	30,000	30,000	-
WHO	Sudan	300	-	-	300
WHO	Chad	100	-	-	100
Total		28,740	32,568	57,126	4,182

a/ Includes loans made by the former Central Emergency Revolving Fund.