



**Executive Board of the  
United Nations Development  
Programme, of the United Nations  
Population Fund and of the United  
Nations Office for Project Services**

Distr.: General  
29 April 2011

Original: English

**Annual session 2011**

6 to 17 June 2011, New York

Item 13 of the provisional agenda

**UNFPA – Annual report of the Executive Director**

**UNITED NATIONS POPULATION FUND**

Statistical and financial review, 2010\*

Report of the Executive Director

*Summary*

In 2010, UNFPA resources surpassed the \$500 million level for the seventh sequential year, including \$491.2 million in regular resources income, the highest total ever in the history of UNFPA. Increased and predictable core resources are necessary to enable UNFPA to deliver its programmes to help countries attain the goals of the International Conference on Population and Development (ICPD) and the Millennium Declaration, including achieving universal access to reproductive health by 2015.

Regular resource contribution income increased by \$21.8 million, or 4.6 per cent, from 2009 to 2010 as reflected in annex 1, table 19 and table 22. From 2009 to 2010, total income to UNFPA increased by \$87.0 million, or 11.1 per cent, to \$870.0 million due to increases in regular resource income of \$21.3 million and co-financing income of \$65.7 million.

UNFPA will continue to focus its programme delivery on supporting and promoting national ownership and capacity-building. With respect to the funding base, UNFPA will continue focusing on increasing and achieving greater stability and predictability in contributions to regular resources, which are the foundation and bedrock of the Fund's operations.

In 2010, total expenditure increased by \$1.4 million, or 0.2 per cent, to \$801.4 million.

The balance of unexpended regular resources at the end of 2010 after adjustment for staff benefits and other reserves was \$59.7 million (in 2009 it was \$43.6 million). This amount is 12.2 per cent of regular resources contribution income and is available for programming in 2011. The operational reserve was increased in accordance with applicable UNFPA Financial Regulations and Rules.

A recommendation is contained in section V of the present document.

UNFPA closed the year 2010 in robust financial health.

\* The compilation of data required to provide the Executive Board with the most current information has delayed submission of the present report.



## Contents

	<i>Page</i>
Introduction.....	3
<b>I. TOTAL RESOURCES .....</b>	<b>3</b>
A. Income .....	3
B. Expenditure.....	3
C. Fund balances and reserves.....	5
<b>II. REGULAR RESOURCES.....</b>	<b>6</b>
A. Income .....	6
B. Programme expenditure.....	6
C. Biennial support budget .....	16
D. Reorganization, implementation of the enterprise resource planning system and the International Public Sector Accounting Standards.....	17
E. Fund balances and reserves.....	17
<b>III. OTHER RESOURCES .....</b>	<b>17</b>
A. Income and expenditure.....	17
B. Fund balances .....	27
<b>IV. CASH AND INVESTMENTS .....</b>	<b>27</b>
<b>V. RECOMMENDATION.....</b>	<b>27</b>
ANNEX 1 (containing tables 19 to 27).....	28
Table 19: Income and expenditures and fund balances for the year ended 31 December 2010 .....	28
Table 20: Income and expenditures and fund balances for the year ended 31 December 2010 – Other resources .....	29
Table 21: Assets, liabilities and fund balances for the year ended 31 December 2010.....	30
Table 22: Regular resources – Contributions in excess of \$1.0 million .....	31
Table 23: Programme activities expenditure by recipient country/territory and region .....	32
Table 24: Programme activities expenditure by recipient least developed countries and low-income economies – Regular resources .....	37
Table 25: Regular resources – Analysis of biennial support budget (1999-2010).....	38
Table 26: Integrated resource plan, 2010-2011. ....	39
Table 27: Regular resources – Movements in reserves and fund balances (2001-2010).....	40
ANNEX 2 Classification of countries: 2008 review of the resource allocation system.....	41

## Introduction

1. The Statistical and financial review, 2010, provides summary information on UNFPA income and expenditure for the year and on assets, liabilities and fund balances at 31 December 2010. This information is provided for activities funded by both regular and other resources. All figures in the present document are provisional, subject to external audit, and may not add up to the totals due to rounding.

2. The statements “Income and expenditures and fund balances for the year ended 31 December 2010” are provided in annex 1, table 19, for regular, other and total resources and in annex 1, table 20, for other resources by category. The statement “Assets, liabilities and fund balances for the year ended 31 December 2010” is provided in annex 1, table 21, for regular, other and total resources.

3. The 2010 figures are presented in accordance with three new accounting policies: all contribution income is now recognized on an accrual basis; third-party procurements are accounted for as an agency transaction; and interest income is retained in regular resources, except in the case of some legacy funds.

## **I. TOTAL RESOURCES**

### **A. Income**

4. Total income to UNFPA in 2010 was \$870.0 million (in 2009 it was \$783.0 million), comprising contribution income of \$850.5 million (in 2009 it was \$759.0 million), interest income of \$11.6 million (in 2009 it was \$16.5 million) and other income of \$7.8 million (in 2009 it was \$7.5 million).

5. Total contribution income for the last five years can be summarized as follows:

	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>
Regular resources	491.2	469.4	428.8	419.0	360.5
Other resources	359.3	289.6	366.1	286.2	210.0
<b>Total</b>	<b>850.5</b>	<b>759.0</b>	<b>794.9</b>	<b>705.2</b>	<b>570.5</b>
Other resources as percentage of total resources	42.2%	38.2%	46.1%	40.6%	36.8%

6. Contributions to regular resources have increased steadily in the last five years, while contributions to other resources increased significantly in the four years prior to 2009. In 2010, contributions to other resources went up again.

### **B. Expenditure**

7. Total expenditure in 2010 was \$801.4 million (in 2009 it was \$800.0 million).

8. Total expenditure for the last five years can be summarized as follows:

	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>
Programme expenditure	683.0	680.6	583.8	535.8	443.7
Programme activities	683.0	680.6	583.8	517.2	424.4
Technical Advisory Programme*	-	-	-	18.6	19.3
Net biennial support budget	106.9	104.3	101.8	87.8	87.0
Other	11.5	15.1	16.2	5.4	5.9
<b>Total expenditure</b>	<b>801.4</b>	<b>800.0</b>	<b>701.8</b>	<b>629.0</b>	<b>536.6</b>

9. Programme activities expenditure for the last two years can be summarized by region as follows:

	<b>2010</b>		<b>2009</b>	
	<b>\$m</b>	<b>%</b>	<b>\$m</b>	<b>%</b>
Sub-Saharan Africa	244.9	35.9	239.2	35.1
Arab States	46.3	6.8	57.8	8.5
Eastern Europe and Central Asia	24.9	3.6	25.7	3.8
Asia and the Pacific	133.6	19.5	116.9	17.2
Latin America and the Caribbean	90.7	13.3	70.4	10.3
Global programme	137.8	20.2	140.4	20.6
Procurement services	1.7	0.2	28.0	4.1
Junior Professional Officers programme	3.1	0.5	2.3	0.4
<b>Total programme activities expenditure</b>	<b>683.0</b>	<b>100.0</b>	<b>680.6</b>	<b>100.0</b>

10. Annex 1, table 23, provides a breakdown of programme activities expenditure by recipient country/territory and region, excluding global programme, procurement services, and Junior Professional Officers programme.

11. Total programme activities expenditures for the last three years are shown in tables 1 to 9 (regular resources) and tables 10 to 18 (other resources). Total programme activities expenditures are summarized by country/territory category as follows:

\* This programme concluded at the end of 2007.

Country/Territory Category <sup>ftn1</sup>	2010		2009	
	\$m	%	\$m	%
A Countries/territories in most need of assistance to realize ICPD* goals	358.5	52.5	337.8	49.6
B Countries/territories that have made considerable progress towards achieving ICPD goals	96.9	14.2	86.5	12.7
C Countries/territories that have demonstrated significant progress in achieving ICPD goals	34.3	5.0	32.7	4.8
Other countries/territories	2.0	0.3	2.3	0.4
Total country/territory programmes	491.7	72.0	459.3	67.5
Regional programmes	48.8	7.1	50.6	7.4
Global programme	137.8	20.2	140.4	20.6
Procurement services	1.7	0.2	28.0	4.1
Junior Professional Officers programme	3.1	0.5	2.3	0.4
Total programme activities expenditure	683.0	100.0	680.6	100.0

In 2010, \$138.6 million was spent from regular resources on least developed countries (in 2009 it was \$136.6 million) and \$192.5 million was spent on low-income economies (in 2009 it was \$181.6 million). This represents 48.5 per cent and 67.4 per cent, respectively, of total regular resources country programme expenditures of \$285.7 million. These expenditures are reflected in annex 1, table 24.

12. Programme activities expenditures for regular and other resources are shown in tables 1 to 9 and tables 10 to 18, respectively. In 2010, Governments and non-governmental organizations (NGOs) implemented programme activities totalling \$226.5 million. The 2010 figures represent 33.2 per cent of total programme expenditures of \$683.0 million.

### C. Fund balances and reserves

13. Reserves and fund balances at 31 December 2010 totalled \$484.3 million (in 2009 it was \$442.8 million).

14. Reserves and fund balances for the last five years can be summarized as follows:

	2010	2009	2008	2007	2006
	\$m	\$m	\$m	\$m	\$m
Programmable fund balances	381.1	343.9	411.5	292.6	188.6
Operational reserve	98.2	93.9	81.1	72.8	72.1
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0
Total	484.3	442.8	497.6	370.4	265.7

\* ICPD – International Conference on Population and Development.

## **II. REGULAR RESOURCES**

### **A. Income**

15. Compared to 2009, regular resource contribution income in 2010 increased by \$21.8 million, or 4.6 per cent, i.e., from \$469.4 million to \$491.2 million, as reflected in annex 1, table 19 and table 22.
16. At 31 December 2010, a provision of \$0.4 million (in 2009 it was \$0.1 million) was made in respect of contributions receivable for which collection was considered doubtful.
17. There was a small drop in interest income in 2010 which stood at \$10.1 million, compared with \$10.7 million in 2009.
18. Annex 1, table 22 provides a summary of contributions in excess of \$1.0 million.

### **B. Programme expenditure**

19. Actual programme expenditure for the year, which includes the direct and indirect costs of programme activities, was \$366.2 million (in 2009 it was \$347.9 million).
20. Tables 1 to 9 delineate programme activities expenditure funded from regular resources.

Table 1  
**UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE**  
 (Expenditures -- regular resources)\*

**UNFPA ASSISTANCE BY PROGRAMME AREAS**

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
Reproductive health	174.1	170.0	165.0	47.5	48.9	48.9
Population and development	76.6	76.9	68.9	20.9	22.1	20.4
Gender equality and women's empowerment	43.5	40.3	35.6	11.9	11.6	10.6
Programme coordination and assistance	72.0	60.7	67.7	19.7	17.4	20.1
<b>Total</b>	<b>366.2</b>	<b>347.9</b>	<b>337.2</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>UNFPA ASSISTANCE BY REGION</b>						
Africa (sub-Saharan)	135.9	136.2	141.3	37.1	39.2	41.9
Arab States	27.3	31.0	26.2	7.5	8.9	7.8
Eastern Europe and Central Asia	16.9	14.9	15.1	4.6	4.3	4.5
Asia and the Pacific	96.0	87.8	85.0	26.2	25.2	25.2
Latin America and the Caribbean	38.9	34.1	34.3	10.6	9.8	10.2
Global programme	51.2	43.9	35.3	14.0	12.6	10.5
<b>Total</b>	<b>366.2</b>	<b>347.9</b>	<b>337.2</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>UNFPA ASSISTANCE BY CATEGORY</b>						
Country/territory	285.7	269.3	272.4	78.0	77.4	80.8
Global and regional	80.5	78.6	64.8	22.0	22.6	19.2
<b>Total</b>	<b>366.2</b>	<b>347.9</b>	<b>337.2</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 2

**UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE (Cont'd)**  
(Expenditures -- regular resources)\*

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
A	205.4	196.6	197.2	71.9	73.0	72.4
B	56.8	53.1	51.3	19.9	19.7	18.8
C	22.7	18.5	22.8	7.9	6.9	8.4
Other countries/territories	0.9	1.1	1.1	0.3	0.4	0.4
<b>Total country/territory activities</b>	<b>285.7</b>	<b>269.3</b>	<b>272.4</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Country/territory	285.7	269.3	272.4	78.0	77.4	80.8
Global and regional	80.5	78.6	64.8	22.0	22.6	19.2
<b>Total</b>	<b>366.2</b>	<b>347.9</b>	<b>337.2</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>UNFPA ASSISTANCE BY IMPLEMENTING AGENCY</b>						
Governments	79.5	82.7	78.8	21.7	23.8	23.4
United Nations agencies	2.0	2.9	1.6	0.5	0.8	0.5
UNFPA <sup>a/</sup>	243.4	227.5	226.4	66.5	65.4	67.1
Non-governmental organizations	41.3	34.8	30.4	11.3	10.0	9.0
<b>Total</b>	<b>366.2</b>	<b>347.9</b>	<b>337.2</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<sup>a/</sup> Includes assistance to procurement for government projects.						

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.



Table 3

**UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION**  
 Regular resources  
**AFRICA (SUB-SAHARAN)\***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	62.8	62.9	64.7	46.2	46.2	45.8
Population and development	31.6	32.3	34.1	23.3	23.7	24.1
Gender equality and women's empowerment	17.5	16.5	13.5	12.9	12.1	9.6
Programme coordination and assistance	23.9	24.5	29.0	17.6	18.0	20.5
Total	135.9	136.2	141.3	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	123.0	121.5	128.0	97.4	97.1	97.9
B	3.1	3.4	2.5	2.5	2.7	1.9
C	0.1	0.2	0.1	0.1	0.2	0.1
Total country/territory activities	126.2	125.1	130.7	100.0	100.0	100.0
Country/territory activities	126.2	125.1	130.7	92.9	91.9	92.5
Regional activities	9.7	11.1	10.6	7.1	8.1	7.5
Total region	135.9	136.2	141.3	100.0	100.0	100.0

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 4

## UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Regular resources  
ARAB STATES\*

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	13.3	17.2	12.5	48.7	55.5	47.7
Population and development	4.4	5.5	5.3	16.1	17.7	20.3
Gender equality and women's empowerment	3.7	4.6	3.6	13.6	14.8	13.7
Programme coordination and assistance	5.9	3.7	4.8	21.6	11.9	18.3
Total	27.3	31.0	26.2	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	17.4	16.5	14.1	70.7	59.6	58.5
B	4.8	10.1	9.1	19.5	36.5	37.8
C	0.2	0.7	0.5	0.8	2.5	2.1
Other countries/territories	2.2	0.4	0.4	8.9	1.4	1.6
Total country/territory activities	24.6	27.8	24.1	100.0	100.0	100.0
Country/territory activities	24.6	27.8	24.1	90.1	89.7	92.0
Regional activities	2.7	3.2	2.1	9.9	10.3	8.0
Total region	27.3	31.0	26.2	100.0	100.0	100.0

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 5

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)  
Regular resources  
**EASTERN EUROPE AND CENTRAL ASIA \***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	6.8	6.6	7.2	40.2	44.3	47.7
Population and development	3.2	3.8	2.9	18.9	25.5	19.2
Gender equality and women's empowerment	1.8	1.5	1.3	10.7	10.1	8.6
Programme coordination and assistance	5.1	3.0	3.7	30.2	20.1	24.5
Total	16.9	14.9	15.1	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A						
B	7.1	5.7	6.5	55.9	50.9	52.8
C	4.8	4.8	5.1	37.8	42.8	41.5
Other countries/territories	0.8	0.7	0.7	6.3	6.3	5.7
Total country/territory activities	12.7	11.2	12.3	100.0	100.0	100.0
Country/territory activities	12.7	11.2	12.3	75.1	75.2	81.5
Regional activities	4.2	3.7	2.8	24.9	24.8	18.5
Total region	16.9	14.9	15.1	100.0	100.0	100.0

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 6

## UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Regular resources  
ASIA AND THE PACIFIC\*

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	63.0	58.1	56.7	65.6	66.2	66.7
Population and development	17.6	14.5	11.8	18.3	16.5	13.9
Gender equality and women's empowerment	8.7	7.9	6.8	9.1	9.0	8.0
Programme coordination and assistance	6.7	7.3	9.7	7.0	8.3	11.4
Total	96.0	87.8	85.0	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	58.5	52.8	48.6	65.1	67.3	63.1
B	20.0	17.7	17.0	22.3	22.6	22.1
C	11.3	7.9	11.4	12.6	10.1	14.8
Total country/territory activities	89.8	78.4	77.0	100.0	100.0	100.0
Country/territory activities	89.8	78.4	77.0	93.5	89.3	90.6
Regional activities	6.3	9.4	8.0	6.5	10.7	9.4
Total region	96.0	87.8	85.0	100.0	100.0	100.0

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 7

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)  
Regular resources  
**LATIN AMERICA AND THE CARIBBEAN\***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	16.5	13.8	14.9	42.4	40.5	43.4
Population and development	10.4	9.4	7.3	26.7	27.5	21.3
Gender equality and women's empowerment	6.9	5.9	4.7	17.7	17.3	13.7
Programme coordination and assistance	5.1	5.0	7.4	13.1	14.7	21.6
Total	38.9	34.1	34.3	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	10.1	5.8	6.6	31.2	21.6	23.2
B	16.6	16.1	15.4	51.2	60.1	54.0
C	5.7	4.9	6.5	17.6	18.3	22.8
Total country/territory activities	32.4	26.8	28.5	100.0	100.0	100.0
Country/territory activities	32.4	26.8	28.5	83.3	78.6	83.6
Regional activities	6.5	7.3	5.8	16.7	21.4	16.9
Total region	38.9	34.1	34.3	100.0	100.0	100.0

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 8

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Regular resources

**GLOBAL PROGRAMME\***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	11.7	11.5	8.9	22.8	26.2	25.2
Population and development	9.5	11.4	7.4	18.5	26.0	21.0
Gender equality and women's empowerment	4.8	3.8	5.8	9.4	8.6	16.4
Programme coordination and assistance	25.2	17.2	13.2	49.3	39.2	37.4
Total	51.2	43.9	35.3	100.0	100.0	100.0

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 9

**UNFPA ASSISTANCE BY STRATEGIC PLAN OUTCOMES\***

## Regular resources

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>Population and development</b>	<b>76.6</b>	<b>76.9</b>	<b>68.9</b>	<b>20.9</b>	<b>22.1</b>	<b>20.4</b>
1.1 Population dynamics and interlinkages incorporated in public policies and expenditure frameworks	31.2	35.3	28.5	8.5	10.1	8.5
1.2 Young people's rights and multisectoral needs in public policies and expenditure frameworks	7.5	3.5	7.1	2.1	1.0	2.1
1.3 Data analysis and use at national and subnational levels	29.6	27.7	28.0	8.1	7.9	8.3
1.4 Emerging population issues	8.2	10.4	5.3	2.2	3.0	1.6
<b>Reproductive health and rights</b>	<b>174.1</b>	<b>170.0</b>	<b>165.0</b>	<b>47.5</b>	<b>48.9</b>	<b>48.9</b>
2.1 Reproductive rights and SRH** demand promoted in essential SRH package and integrated in public policies of development	36.3	47.5	30.1	9.9	13.7	8.9
2.2 Access and utilization of quality maternal health services increased in order to reduce maternal mortality and morbidity	86.8	70.2	86.5	23.7	20.2	25.7
2.3 Access to and utilization of quality voluntary family planning services by individuals and couples increased according to reproductive intention	14.6	14.3	14.5	4.0	4.1	4.3
2.4 Demand, access to and utilization of quality HIV and sexually transmitted infection (STI) prevention services, especially for women, young people and other vulnerable groups	16.7	16.6	16.6	4.6	4.8	4.9
2.5 Access of young people to SRH, HIV and gender-based violence (GBV) prevention services improved	19.5	21.4	17.3	5.3	6.1	5.1
<b>Gender equality</b>	<b>43.5</b>	<b>40.3</b>	<b>35.6</b>	<b>11.9</b>	<b>11.6</b>	<b>10.6</b>
3.1 Gender equality and the human rights of women and adolescent girls, particularly their reproductive rights, integrated in national policies, development framework and laws	14.6	12.1	10.7	4.0	3.5	3.2
3.2 Gender equality, reproductive rights and the empowerment of women and adolescent girls promoted through an enabling sociocultural environment that is conducive to male participation and the elimination of harmful practices	11.6	10.1	12.5	3.2	2.9	3.7
3.3 Human rights protection systems and participatory mechanisms strengthened to protect reproductive rights of women and adolescent girls, including the right to be free from violence	1.8	1.8	2.1	0.5	0.5	0.6
3.4 Responses to gender-based violence, particularly domestic and sexual violence, expanded through improved policies, protection systems, legal enforcement and sexual and reproductive health and HIV-prevention services, including emergency and post-emergency situations	15.5	16.3	10.3	4.2	4.7	3.1
<b>Programme coordination and assistance</b>	<b>72.0</b>	<b>60.7</b>	<b>67.7</b>	<b>19.7</b>	<b>17.4</b>	<b>20.1</b>
<b>Total</b>	<b>366.2</b>	<b>347.9</b>	<b>337.2</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

\*All data used throughout these tables are provisional. Totals may not add up due to rounding. The 2008 data include projects which were coded using the UNFPA 2004-2007 multi-year funding framework Atlas output codes. These codes are different from the ones used for the 2008-2011 strategic plan. Therefore, data for 2008 may not be directly comparable to that for 2009 and 2010. For the full strategic plan, 2008-2011, matrix delineating UNFPA goals, outcomes, indicators and strategies, see [www.unfpa.org/about/vision](http://www.unfpa.org/about/vision). Through decision 2009/16, the strategic plan was extended to 2013.

\*\*SRH - sexual and reproductive health.

### C. Biennial support budget

21. The gross and net biennial support budget (BSB) appropriations for the 2010-2011 biennium are \$274.5 million and \$236.3 million, respectively.

22. Actual BSB activity for the year can be summarized as follows:

	<u>2010</u>
	<u>\$m</u>
Gross BSB expenditures	126.4
Credits to BSB	(19.5)
Net BSB expenditures	<u>106.9</u>
Total expenditure	801.4
Gross BSB as percentage of total expenditure	<u>15.8%</u>

23. Actual BSB expenditures can be summarized as follows:

	<u>2010</u>
	<u>\$m</u>
Posts	97.1
Operating expenses	14.1
Reimbursement to United Nations agencies	8.3
Furniture and equipment	1.5
Travel	1.8
Consultants	2.0
Insurance and Security	1.3
Other staff costs	0.3
Gross total	<u>126.4</u>
Credits to BSB	(19.5)
Net BSB expenditures	<u>106.9</u>

Expenditures have been stated in line with expenditure categories used in the biennial support budget, 2010-2011 (DP/FPA/2009/10).

24. Gross BSB appropriations for the 2010-2011 biennium were 46.0 per cent utilized as of 31 December 2010, i.e., gross expenditures of \$126.4 million at end of 2010 against appropriations of \$274.5 million. Annex 1, table 25, provides a trend analysis of gross biennial support budget expenditures. In accordance with Executive Board decision 2009/26 on the estimates for the UNFPA biennial support budget, 2010-2011, information is provided in table 26: Integrated resource plan, 2010-2011, on actual financial performance during 2010.



25. **Personnel.** As of 1 January 2010, the number of budget posts totalled 1,125, comprising 564 Professional (including 276 national programme officer posts) and 561 General Service posts. The total includes 116 Professional and 89 General Service posts at headquarters; 57 Professional and 46 General Service posts in regional/subregional offices; and 391 Professional and 426 General Service posts in country offices. The percentage of women among UNFPA Professional staff on posts funded under the biennial support budget at headquarters and in the field was 44 per cent in 2010, one of the highest percentages among United Nations agencies and organizations. Moreover, in 2010, 8 of the 15 members of the Fund's Executive Committee were women.

#### **D. Reorganization, implementation of the enterprise resource planning system and the International Public Sector Accounting Standards**

26. Expenditures of \$2.2 million were incurred in connection with the one-time cost of reorganization. The revised total estimated cost approved by the Executive Board in its decision 2009/26 is \$24.4 million. Expenditures amounting to \$17.0 million have been incurred, and the balance is expected to be spent in 2011.

27. Expenditures of \$1.8 million were incurred for the enterprise resource planning (ERP) system and \$2.2 million for implementation of the International Public Sector Accounting Standards (IPSASs) in the year ended 31 December 2010 (in 2009 it was \$2.5 million for ERP and \$0.6 million for IPSASs, respectively). Cumulative expenditures since inception total \$29.2 million against total development costs for ERP and IPSASs implementation approved by the Executive Board in the amount of \$34.4 million.

#### **E. Fund balances and reserves**

28. The balance of unexpended regular resources at the end of 2010 after adjustment for staff benefits and other reserves was \$59.7 million (in 2009 it was \$43.6 million). This amount is 12.2 per cent of regular resources contribution income and is available for programming in 2011. Annex 1, table 27, delineates the movements in reserves and fund balances.

29. At 31 December 2010, the operational reserve was increased to \$98.2 million (in 2009 it was \$93.9 million). This amount equals 20 per cent of the 2010 regular resources contributions income, in accordance with UNFPA Financial rule 112.1.

### **III. OTHER RESOURCES**

#### **A. Income and expenditure**

30. Total income to other resources during the year was \$362.3 million (in 2009 it was \$296.6 million) comprising contributions of \$359.3 million (in 2009 it was \$289.6 million). Interest income was \$1.5 million and other income was \$1.4 million (in 2009 interest income was \$5.8 million and other income was \$1.2 million). Other resources include contributions to co-financing, Junior Professional Officers programme and procurement services.

31. Activities financed by co-financing funds can be summarized as follows:

			2010	2009
	Trust Funds	Other Trust Funds	Total	Total
	\$m	\$m	\$m	\$m
Fund balance at 1 January	250.3	9.1	259.4	307.1
Contributions	355.2	2.0	357.2	270.1
Programme activities	(312.0)	(0.3)	(312.3)	(302.4)
Other income, expenditure, and adjustments	(17.8)	1.0	(16.8)	(15.9)
Fund balance at 31 December	275.7	11.8	287.5	258.9

32. Tables 10 to 18 delineate programme activities expenditure funded from other resources, excluding Junior Professional Officers programme and procurement services.

Table 10

**UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE**

(Expenditures -- Other resources)\*

**UNFPA ASSISTANCE BY PROGRAMME AREAS**

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
Reproductive health	235.6	227.0	135.5	75.4	75.1	63.5
Population and development	31.3	38.4	55.1	10.0	12.7	25.8
Gender equality and women's empowerment	40.3	39.0	23.5	12.9	12.9	11.0
Programme coordination and assistance	4.7	(2.0)	(0.7)	1.6	(0.7)	(0.3)
Total	312.0	302.4	213.5	100.0	100.0	100.0
<b>UNFPA ASSISTANCE BY REGION</b>						
Africa (sub-Saharan)	109.0	102.8	76.7	34.9	34.0	35.9
Arab States	19.0	26.9	34.7	6.1	8.9	16.2
Eastern Europe and Central Asia	8.1	10.8	10.0	2.6	3.6	4.7
Asia and the Pacific	37.5	29.1	23.2	12.0	9.6	10.8
Latin America and the Caribbean	51.8	36.3	28.2	16.6	12.0	13.2
Global programme	86.6	96.5	40.9	27.8	31.9	19.2
Total	312.0	302.4	213.5	100.0	100.0	100.0
<b>UNFPA ASSISTANCE BY CATEGORY</b>						
Country/territory	205.9	190.0	164.3	65.9	62.8	77.0
Global and regional	106.1	112.4	49.2	34.1	37.2	23.0
Total	312.0	302.4	213.5	100.0	100.0	100.0
*All data used throughout these tables are provisional. Totals may not add up due to rounding.						

Table 11

**UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE (Cont'd)**  
(Expenditures - - Other resources)\*

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
A	153.1	137.2	119.2	74.3	72.2	72.6
B	40.1	33.5	32.0	19.5	17.6	19.5
C	11.6	18.2	12.3	5.6	9.6	7.4
Other countries/territories	1.1	1.1	0.8	0.6	0.6	0.5
<b>Total country/territory activities</b>	<b>205.9</b>	<b>190.0</b>	<b>164.3</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Country/territory</b>	<b>205.9</b>	<b>190.0</b>	<b>164.3</b>	<b>65.9</b>	<b>62.8</b>	<b>77.0</b>
<b>Global and regional</b>	<b>106.1</b>	<b>112.4</b>	<b>49.2</b>	<b>34.1</b>	<b>37.2</b>	<b>23.0</b>
<b>Total</b>	<b>312.0</b>	<b>302.4</b>	<b>213.5</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>UNFPA ASSISTANCE BY IMPLEMENTING AGENCY</b>						
Governments	56.4	47.5	39.9	18.1	15.7	18.7
United Nations agencies	0.4	1.2	1.8	0.1	0.4	0.8
UNFPA <sup>a/</sup>	205.9	209.3	148.0	66.0	69.2	69.3
Non-governmental organizations	49.3	44.4	23.7	15.8	14.7	11.1
<b>Total</b>	<b>312.0</b>	<b>302.4</b>	<b>213.5</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<sup>a/</sup> Includes assistance to procurement for government projects.						

\* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 12

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION

Other resources

**AFRICA (SUB-SAHARAN)\***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	78.5	70.2	42.6	72.0	68.3	55.6
Population and development	12.4	12.7	23.5	11.4	12.3	30.7
Gender equality and women's empowerment	16.5	19.3	9.1	15.2	18.8	11.9
Programme coordination and assistance	1.5	0.7	1.4	1.4	0.7	1.8
Total	109.0	102.8	76.7	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	104.4	100.1	73.3	99.4	99.7	98.9
B	0.6	0.3	0.8	0.6	0.3	1.1
Total country/territory activities	105.0	100.4	74.1	100.0	100.0	100.0
Country/territory activities	105.0	100.4	74.1	96.3	97.7	96.6
Regional activities	4.0	2.4	2.6	3.7	2.3	3.4
Total region	109.0	102.8	76.7	100.0	100.0	100.0

\*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 13

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION

Other resources

**ARAB STATES\***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	10.6	12.4	11.5	55.8	46.1	33.2
Population and development	2.3	8.6	18.0	12.1	32.0	52.0
Gender equality and women's empowerment	5.3	5.2	4.2	27.9	19.3	12.1
Programme coordination and assistance	0.8	0.7	0.9	4.2	2.6	2.6
Total	19.0	26.9	34.7	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	10.8	17.6	28.3	60.7	68.0	83.2
B	5.8	7.7	5.2	32.6	29.7	15.3
C	0.8	0.1	0.1	4.5	0.4	0.3
Other countries/territories	0.4	0.5	0.4	2.2	1.9	1.2
Total country/territory activities	17.8	25.9	34.0	100.0	100.0	100.0
Country/territory activities	17.8	25.9	34.0	93.2	96.3	98.0
Regional activities	1.3	1.0	0.7	6.8	3.7	2.0
Total region	19.0	26.9	34.7	100.0	100.0	100.0

\*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 14

**UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION**

Other resources

**EASTERN EUROPE AND CENTRAL ASIA \***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	4.1	7.4	5.2	50.6	67.9	52.0
Population and development	1.1	1.4	0.3	13.6	12.8	3.0
Gender equality and women's empowerment	2.7	2.0	3.8	33.3	18.3	38.0
Programme coordination and assistance	0.2	0.1	0.7	2.5	1.0	7.0
<b>Total</b>	<b>8.1</b>	<b>10.8</b>	<b>10.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A						
B	2.3	2.7	1.5	35.9	29.0	17.0
C	3.4	5.9	6.8	53.1	63.4	78.4
Other countries/territories	0.7	0.7	0.4	10.9	7.5	4.6
<b>Total country/territory activities</b>	<b>6.4</b>	<b>9.3</b>	<b>8.8</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Country/territory activities	6.4	9.3	8.8	79.0	86.1	88.0
Regional activities	1.7	1.5	1.2	21.0	13.9	12.0
<b>Total region</b>	<b>8.1</b>	<b>10.8</b>	<b>10.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

\*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 15

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Other resources

**ASIA AND THE PACIFIC\***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	27.1	18.9	13.8	72.3	64.9	59.7
Population and development	7.6	8.2	8.6	20.2	28.2	37.2
Gender equality and women's empowerment	2.4	1.9	0.7	6.4	6.5	3.0
Programme coordination and assistance	0.4	0.1		1.1	0.4	
Total	37.5	29.1	23.2	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	21.5	14.0	11.8	66.1	56.9	53.9
B	8.9	8.2	8.3	27.4	33.3	37.9
C	2.1	2.4	1.8	6.5	9.8	8.2
Total country/territory activities	32.5	24.6	21.9	100.0	100.0	100.0
Country/territory activities	32.5	24.6	21.9	86.7	84.5	94.4
Regional activities	5.0	4.5	1.3	13.3	15.5	5.6
Total region	37.5	29.1	23.2	100.0	100.0	100.0

\*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 16

## UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Other resources

## LATIN AMERICA AND THE CARIBBEAN\*

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>By programme areas</b>						
Reproductive health	34.1	23.2	21.6	65.7	63.9	76.3
Population and development	5.3	4.4	3.1	10.2	12.1	11.0
Gender equality and women's empowerment	11.5	8.7	3.5	22.2	24.0	12.4
Programme coordination and assistance	1.0		0.1	1.9		0.3
Total	51.9	36.3	28.2	100.0	100.0	100.0
<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>						
A	16.6	9.5	5.8	37.6	31.9	22.8
B	25.5	14.5	16.1	57.8	48.7	63.1
C	2.0	5.8	3.6	4.6	19.4	14.1
Total country/territory activities	44.2	29.8	25.6	100.0	100.0	100.0
Country/territory activities	44.2	29.8	25.6	85.3	82.1	90.8
Regional activities	7.6	6.5	2.6	14.7	17.9	9.2
Total region	51.9	36.3	28.2	100.0	100.0	100.0

\*All data used throughout these tables are provisional. Totals may not add up due to rounding.



Table 17

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Other resources

**GLOBAL PROGRAMME\***

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
Reproductive health	81.3	91.5	37.0	93.9	94.8	90.5
Population and development	2.6	3.1	1.7	3.0	3.2	4.1
Gender equality and women's empowerment	1.9	1.9	2.2	2.2	2.0	5.4
Programme coordination and assistance	0.8	-	-	0.9	-	-
Total	86.6	96.5	40.9	100.0	100.0	100.0

\*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 18  
UNFPA ASSISTANCE BY STRATEGIC PLAN OUTCOMES\*

Other resources

	\$ millions			Percentage		
	2010	2009	2008	2010	2009	2008
<b>Population and development</b>	<b>31.4</b>	<b>38.4</b>	<b>55.1</b>	<b>10.1</b>	<b>12.7</b>	<b>25.8</b>
1.1 Population dynamics and interlinkages incorporated in public policies and expenditure frameworks	8.3	15.2	14.4	2.7	5.0	6.7
1.2 Young people's rights and multisectoral needs in public policies and expenditure frameworks	3.3	3.5	3.8	1.1	1.2	1.8
1.3 Data analysis and use at national and subnational level	17.0	18.4	35.9	5.4	6.1	16.8
1.4 Emerging population issues	2.8	1.3	1.0	0.9	0.4	0.5
<b>Reproductive health and rights</b>	<b>235.6</b>	<b>227.0</b>	<b>135.5</b>	<b>75.5</b>	<b>75.1</b>	<b>63.5</b>
2.1 Reproductive rights and SRH** demand promoted in essential SRH package and integrated in public policies of development	86.6	95.6	39.6	27.7	31.6	18.5
2.2 Access and utilization of quality maternal health services increased in order to reduce maternal mortality and morbidity	88.0	69.1	53.7	28.2	22.9	25.2
2.3 Access to and utilization of quality voluntary family planning services by individuals and couples increased according to reproductive intention	22.2	19.6	12.8	7.1	6.5	6.0
2.4 Demand, access to and utilization of quality HIV and sexually transmitted infection (STI) prevention services, especially for women, young people and other vulnerable groups	20.1	22.7	18.2	6.4	7.5	8.5
2.5 Access of young people to SRH, HIV and gender-based violence (GBV) prevention services improved	18.7	20.0	11.2	6.0	6.6	5.2
<b>Gender equality</b>	<b>40.3</b>	<b>39.0</b>	<b>23.5</b>	<b>12.9</b>	<b>12.9</b>	<b>11.0</b>
3.1 Gender equality and the human rights of women and adolescent girls, particularly their reproductive rights, integrated in national policies, development framework and laws	5.4	5.2	6.9	1.7	1.7	3.2
3.2 Gender equality, reproductive rights and the empowerment of women and adolescent girls promoted through an enabling sociocultural environment that is conducive to male participation and the elimination of harmful practices	9.3	7.4	3.8	3.0	2.5	1.8
3.3 Human rights protection systems and participatory mechanisms strengthened to protect reproductive rights of women and adolescent girls, including the right to be free from violence	2.9	3.6	3.8	0.9	1.2	1.8
3.4 Responses to gender-based violence, particularly domestic and sexual violence, expanded through improved policies, protection systems, legal enforcement and sexual and reproductive health and HIV-prevention services including emergency and post-emergency situations	22.7	22.7	9.0	7.3	7.5	4.2
<b>Programme coordination and assistance</b>	<b>4.7</b>	<b>(2.0)</b>	<b>(0.7)</b>	<b>1.5</b>	<b>(0.7)</b>	<b>(0.3)</b>
<b>Total</b>	<b>312.0</b>	<b>302.4</b>	<b>213.5</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

\*All data used throughout these tables are provisional. Totals may not add up due to rounding. The 2008 data include projects which were coded using the UNFPA 2004-2007 multi-year funding framework Atlas output codes. These codes are different from the ones used for the 2008-2011 strategic plan. Therefore, data for 2008 may not be directly comparable with that for 2009 and 2010. For the full strategic plan, 2008-2011, matrix delineating UNFPA goals, outcomes, indicators and strategies, see [www.unfpa.org/about/vision](http://www.unfpa.org/about/vision). Through decision 2009/16, the strategic plan was extended to 2013.

\*\*SRH – sexual and reproductive health.

## B. Fund balances

33. The excess of income over expenditure for the year of \$44.2 million (in 2009 it was an excess of expenditure over income of \$39.8 million), together with refunds to donors of \$15.6 million (in 2009 it was \$18.0 million) and a net transfer to UNFPA regular resources was \$2.4 million (in 2009 net transfers from regular resources were \$0.7 million), resulted in an increase in other resources fund balances from \$277.8 million in 2009 to \$289.5 million in 2010.

## IV. CASH AND INVESTMENTS

34. At 31 December 2010, cash and investments held by UNFPA totalled \$343.1 million under regular resources, compared to \$263.1 million in 2009, and \$327.5 million under other resources, compared to \$327.6 million in 2009. Cash and investments are shown in table 21. The market value of investments held at 31 December 2010 was \$645.2 million.

## V. RECOMMENDATION

35. **The Executive Board may wish to:**

- (a) ***Take note of the present report DP/FPA/2011/3 (Part I)/Add. 1;***
- (b) ***Recognize the significance of increasing and achieving stability and predictability in contributions to UNFPA regular resources, which are the foundation and bedrock of the Fund's operations;***
- (c) ***Recognize that timeliness in the payment of contributions is essential to maintaining liquidity and facilitating continuous programme implementation to assist countries in achieving the goals of the International Conference on Population and Development and the internationally agreed development goals.***

## ANNEX 1

**Table 19**  
**Income and expenditures and fund balances for the year ended 31 December 2010**

	Regular resources		Other resources		Total resources	
	2010 \$million	2009 \$million	2010 \$million	2009 \$million	2010 \$million	2009 \$million
<b>INCOME</b>						
Contributions a/	491.2	469.4	359.3	289.6	850.5	759.0
Interest income	10.1	10.7	1.5	5.8	11.6	16.5
Other income	6.4	6.3	1.4	1.2	7.8	7.5
<b>Total Income</b>	<b>507.7</b>	<b>486.4</b>	<b>362.3</b>	<b>296.6</b>	<b>870.0</b>	<b>783.0</b>
<b>EXPENDITURE</b>						
Programme expenditure b/	366.2	347.9	316.8	332.7	683.0	680.6
Net biennial support budget expenditures c/	106.9	104.3	-	-	106.9	104.3
Reorganization	2.2	7.8	-	-	2.2	7.8
Implementation of IPSASs and ERP	4.0	3.1	-	-	4.0	3.1
Security	3.7	4.0	-	-	3.7	4.0
Other expenditure	-	0.2	1.5	-	1.5	0.2
<b>Total expenditure</b>	<b>483.0</b>	<b>467.3</b>	<b>318.3</b>	<b>332.7</b>	<b>801.4</b>	<b>800.0</b>
<b>Excess/(Deficit) of income over expenditure</b>	<b>24.7</b>	<b>19.1</b>	<b>43.9</b>	<b>(36.1)</b>	<b>68.6</b>	<b>(17.0)</b>
Provision for doubtful collection of Contribution Receivables	0.4	0.1	-	-	0.4	0.1
Provision for doubtful collection of Other Receivables	0.0	0.4	-	-	0.0	0.4
Other adjustments	(0.0)	(0.2)	(0.3)	3.7	(0.3)	3.5
<b>Net Excess/(Deficit) of income over expenditure</b>	<b>24.3</b>	<b>18.8</b>	<b>44.2</b>	<b>(39.8)</b>	<b>68.5</b>	<b>(21.0)</b>
Fund balances as at 1 January*	65.5	76.6	278.4	335.0	343.8	411.5
Savings on prior periods' obligations	-	(0.0)	-	-	-	(0.0)
Opening balance re-classified as liability	-	-	(15.0)	-	(15.0)	-
Staff Related Benefits	3.0	(16.4)	-	-	3.0	(16.4)
Transfers within Reserves	-	-	-	-	-	-
- to Operational Reserve	(4.4)	(12.8)	-	-	(4.4)	(12.8)
Refunds to Donors	-	-	(15.6)	(18.0)	(15.6)	(18.0)
Transfers within UNFPA Resources	3.1	(0.2)	(2.4)	0.7	0.7	0.6
<b>Fund balances at 31 December</b> <sup>d/</sup>	<b>91.5</b>	<b>66.0</b>	<b>289.5</b>	<b>277.8</b>	<b>381.1</b>	<b>343.8</b>

\*Note: Funds of \$0.59 million were re-classified from regular resources to other resources as at 1 January 2010.

a/ See annex 1, table 22 for further analysis of contributions in excess of \$1.0 million.

b/ See annex 1, table 23 for analysis of expenditures on programme activities by recipient country and region.

c/ See annex 1, table 25 for analysis of biennial support budget.

d/ See annex 1, table 27 for analysis of reserves and fund balances.

IPSASs - International Public Sector Accounting Standards

ERP - Enterprise resource planning

All data used in annex 1, tables 19 to 27 are provisional and totals may not add up due to rounding.

Table 20  
Income and expenditures and fund balances for the year ended 31 December 2010 - Other resources

	Co-financing		Junior Professional Officers Programme		Procurement Services		Total Other	
	2010	2009	2010	2009	2010	2009	2010	2009
	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million
<b>INCOME</b>								
Contributions	357.2	270.1	2.1	1.7	-	17.8	359.3	289.6
Interest income	1.5	5.4	-	-	-	0.4	1.5	5.8
Other income	0.1	0.2	0.4	-	0.9	1.0	1.4	1.2
<b>Total income</b>	<b>358.8</b>	<b>275.7</b>	<b>2.6</b>	<b>1.7</b>	<b>0.9</b>	<b>19.2</b>	<b>362.3</b>	<b>296.6</b>
<b>EXPENDITURE</b>								
Programme activities	312.0	302.4	3.1	2.3	1.7	28.0	316.8	332.7
Other expenditure	1.5	-	-	-	-	-	1.5	-
<b>Total expenditure</b>	<b>313.5</b>	<b>302.4</b>	<b>3.1</b>	<b>2.3</b>	<b>1.7</b>	<b>28.0</b>	<b>318.3</b>	<b>332.7</b>
Excess/(shortfall) of oncome over expenditure	45.3	(26.8)	(0.6)	(0.5)	(0.8)	(8.8)	43.9	(36.1)
Other adjustments - net	(0.2)	3.7	0.0	0.0	0.0	0.0	(0.3)	3.7
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>45.5</b>	<b>(30.5)</b>	<b>(0.5)</b>	<b>(0.5)</b>	<b>(0.8)</b>	<b>(8.8)</b>	<b>44.2</b>	<b>(39.8)</b>
Fund balances at 1 January	259.4	307.1	2.6	2.6	16.4	25.3	278.4	335.0
Opening balance reclassified as liability	-	-	-	-	(15.0)	-	(15.0)	-
Refunds to donors	(15.6)	(17.8)	-	-	-	(0.2)	(15.6)	(18.0)
Transfers within UNFPA resources	(1.8)	0.0	-	0.5	(0.6)	0.2	(2.4)	0.7
<b>Fund balance at 31 December</b>	<b>287.5</b>	<b>258.9</b>	<b>2.0</b>	<b>2.6</b>	<b>0.0</b>	<b>16.4</b>	<b>289.5</b>	<b>277.8</b>

**Table 21**  
**Assets, liabilities and fund balances for the year ended 31 December 2010**

	Regular resources		Other resources		Total resources	
	2010 \$million	2009 \$million	2010 \$million	2009 \$million	2010 \$million	2009 \$million
<b>ASSETS</b>						
Cash	22.5	12.1	-	0.2	22.5	12.3
Investments	320.6	251.0	327.5	327.4	648.1	578.4
<b>Total cash and investments</b>	<b>343.1</b>	<b>263.1</b>	<b>327.5</b>	<b>327.6</b>	<b>670.6</b>	<b>590.7</b>
Accounts Receivable						
Contributions Receivable	18.1	3.4	28.0	-	46.1	3.4
Provision for Doubtful Collection of Contributions Receivable	(0.8)	(0.1)	-	-	(0.8)	(0.1)
Due from UN Agencies	-	17.4	-	(11.8)	-	5.6
Due from procurement activities	-	-	0.4	-	0.4	-
Other	10.2	10.1	0.2	0.3	10.4	10.4
Other assets						
Operating Funds provided to:						
Government	6.0	7.6	8.3	7.4	14.3	15.0
UN Agencies	1.0	0.2	1.4	0.5	2.4	0.7
Inter-Governmental Institutions and NGOs	2.2	2.2	3.1	4.6	5.2	6.8
Long-term Receivable	1.0	1.0	-	-	1.0	1.0
<b>TOTAL ASSETS</b>	<b>380.6</b>	<b>304.9</b>	<b>369.0</b>	<b>328.6</b>	<b>749.6</b>	<b>633.5</b>
<b>LIABILITIES</b>						
Contributions Received in Advance	0.3	0.5	-	-	0.3	0.5
Deferred revenue	2.1	-	-	-	2.1	-
Accounts Payable						
Unliquidated Obligations	0.2	0.5	0.0	0.0	0.2	0.5
Due to UN Agencies	45.7	-	11.8	-	57.5	-
Advance to procurement activities	-	-	14.7	-	14.7	-
Other	17.8	19.8	51.3	49.4	69.1	69.1
Operating Fund Payable to:						
Government	3.3	2.8	0.7	0.5	4.0	3.3
UN Agencies	0.3	0.2	0.0	0.0	0.3	0.2
Inter-Governmental Institutions and NGOs	0.7	0.8	0.9	0.9	1.7	1.7
Long-term Liabilities	115.4	115.4	-	-	115.4	115.4
<b>TOTAL LIABILITIES</b>	<b>185.9</b>	<b>140.1</b>	<b>79.5</b>	<b>50.8</b>	<b>265.3</b>	<b>190.9</b>
Reserves and fund balances						
Operational Reserve	98.2	93.9	-	-	98.2	93.9
Reserve for Field Accommodation	5.0	5.0	-	-	5.0	5.0
Designated Fund Balances	62.7	58.9	-	-	62.7	58.9
Unrestricted fund balances	28.8	7.1	289.5	277.8	318.3	285.0
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>194.8</b>	<b>164.9</b>	<b>289.5</b>	<b>277.8</b>	<b>484.3</b>	<b>442.7</b>
<b>TOTAL LIABILITIES AND RESERVES AND FUND BALANCES</b>	<b>380.6</b>	<b>305.0</b>	<b>369.0</b>	<b>328.6</b>	<b>749.6</b>	<b>633.6</b>

**Table 22**  
**Regular resources - Contributions in excess of \$1.0 million for the year ended 31 December 2010**

Donor	Currency	2010		2009		Total	Due to exchange gain (loss)	Variance Due to increase / (decrease) in contribution	
		Local	\$	Local	\$				
Australia	A\$	8,000,000	7,311,852	A\$	6,000,000	4,709,576	2,602,276	774,313	1,827,963
Austria	Euro	1,300,000	1,826,639	Euro	1,250,000	1,656,555	170,084	99,829	70,255
Belgium	Euro	5,000,000	6,363,188	Euro	4,500,000	6,184,871	178,317	(458,001)	636,319
China	\$		1,050,000	\$			1,050,000	-	1,050,000
Canada	C\$	17,350,000	17,059,980	C\$	14,850,000	11,861,022	5,198,958	2,740,748	2,458,210
Denmark	DKr	205,000,000	37,124,230	DKr	230,000,000	39,498,540	(2,374,310)	2,153,036	(4,527,345)
Finland	Euro	25,000,000	33,738,192	Euro	21,000,000	27,851,458	5,886,734	488,623	5,398,111
France	Euro	1,700,000	2,294,197	Euro	2,200,000	2,813,299	(519,102)	155,662	(674,764)
Germany	Euro	14,800,000	19,498,937	Euro	18,000,000	25,340,848	(5,841,911)	(1,625,925)	(4,215,986)
Ireland	Euro	3,000,000	3,663,004	Euro	3,000,000	4,219,409	(556,405)	(556,405)	-
Italy	Euro	1,000,000	1,400,560	Euro			1,400,560	-	1,400,560
Japan	\$		25,438,946	\$		30,065,759	(4,626,813)	-	(4,626,813)
Luxembourg	Euro	2,650,000	3,576,248	Euro	2,650,000	3,477,690	98,558	98,558	-
Netherlands	Euro	54,538,000	73,600,540	Euro	62,538,000	80,880,873	(7,280,333)	3,515,888	(10,796,221)
New Zealand	NZD	6,000,000	4,423,800	NZD	6,000,000	3,459,000	964,800	964,800	-
Norway	Nkr	332,000,000	54,133,377	Nkr	332,000,000	48,046,310	6,087,067	6,087,067	-
Spain	Euro	16,000,000	21,419,009	Euro	14,000,000	20,710,059	708,950	(1,968,426)	2,677,376
Sweden	Skr	423,500,000	60,563,772	Skr	450,000,000	59,016,008	1,547,764	5,337,469	(3,789,705)
Switzerland	SWF	28,000,000	29,184,156	SWF	14,000,000	12,477,718	16,706,438	2,114,360	14,592,078
United Kingdom	£	20,000,000	30,227,803	£	22,005,000	34,510,377	(4,282,574)	(1,252,237)	(3,030,337)
United States of America	\$		51,400,000	\$		46,100,000	5,300,000	-	5,300,000
Other donors			5,888,298			6,556,728	(668,430)	-	(668,430)
<b>Total contributions</b>			<b>491,186,729</b>			<b>469,436,100</b>	<b>21,750,629</b>	<b>18,669,358</b>	<b>3,081,271</b>

Table 23							
Programme activities expenditure by recipient country/territory and region							
Country/Territory category	Regular resources		Other resources		Total resources		
	2010	2009	2010	2009	2010	2009	
	\$million	\$million	\$million	\$million	\$million	\$million	
<b>Sub-Saharan Africa</b>							
Angola	A	1.8	2.1	-	0.1	1.8	2.2
Benin	A	2.0	2.1	1.3	0.6	3.3	2.6
Burkina Faso	A	2.9	3.2	5.3	3.6	8.2	6.7
Burundi	A	2.4	2.4	1.6	1.6	4.0	3.9
Cameroon	A	3.6	4.5	0.5	0.7	4.1	5.2
Cape Verde	A	1.2	1.4	0.9	-	2.1	1.4
Central African Republic	A	2.6	2.3	1.6	1.8	4.2	4.1
Chad	A	3.9	3.7	3.1	6.5	7.0	10.3
Comoros	A	0.8	0.9	0.6	0.1	1.4	1.0
Congo	A	2.3	2.3	0.5	0.2	2.8	2.5
Côte d'Ivoire	A	5.1	4.9	2.1	4.6	7.2	9.5
Democratic Republic of the Congo	A	7.3	8.4	4.9	7.9	12.2	16.3
Equatorial Guinea	A	1.1	1.2	0.4	0.1	1.4	1.3
Eritrea	A	2.4	1.8	2.5	2.8	4.9	4.6
Ethiopia	A	5.0	6.1	9.2	10.3	14.3	16.4
Gabon	A	1.2	1.0	0.1	0.2	1.3	1.2
Gambia	A	1.3	1.0	0.4	-	1.7	1.0
Ghana	A	4.1	3.0	0.9	0.9	5.0	3.9
Guinea	A	2.4	3.2	1.5	0.6	3.8	3.8
Guinea-Bissau	A	1.5	2.3	0.7	1.0	2.2	3.3
Kenya	A	4.8	5.0	1.6	2.6	6.4	7.6
Lesotho	A	1.7	1.5	0.5	0.4	2.2	1.8
Liberia	A	2.5	2.6	2.5	3.2	5.0	5.8
Madagascar	A	3.8	2.8	2.5	2.5	6.3	5.3
Malawi	A	4.3	3.6	5.3	2.6	9.6	6.2
Mali	A	2.7	2.6	3.9	1.9	6.6	4.5
Mauritania	A	2.7	2.5	1.7	1.3	4.4	3.8
Mozambique	A	4.1	4.2	7.1	9.1	11.3	13.2
Namibia	A	1.3	1.4	1.7	1.5	3.0	2.8
Niger	A	3.3	2.7	4.2	3.0	7.5	5.7
Nigeria	A	6.7	5.5	5.2	5.0	12.0	10.5
Rwanda	A	2.7	3.0	1.5	1.4	4.2	4.3
Sao Tome and Principe	A	0.6	0.6	0.1	0.1	0.7	0.6
Senegal	A	2.1	1.4	2.0	1.1	4.1	2.5
Sierra Leone	A	2.6	2.8	7.6	4.9	10.2	7.8
Swaziland	A	1.3	1.2	0.1	0.1	1.4	1.4
Togo	A	1.4	1.4	2.3	0.6	3.7	2.1
Uganda	A	6.8	7.2	5.2	4.8	12.0	12.1
United Republic of Tanzania	A	4.6	4.3	2.4	0.6	7.0	4.9
Zambia	A	3.7	3.3	0.5	1.3	4.2	4.6
Zimbabwe	A	4.5	4.3	8.2	8.4	12.8	12.7
<b>Total Category A Countries/Territories</b>		<b>123.0</b>	<b>121.5</b>	<b>104.4</b>	<b>100.0</b>	<b>227.3</b>	<b>221.5</b>
Bots wana	B	1.4	1.9	0.2	0.2	1.7	2.1
South Africa	B	1.7	1.5	0.4	0.1	2.1	1.6
<b>Total Category B Countries/Territories</b>		<b>3.1</b>	<b>3.4</b>	<b>0.6</b>	<b>0.3</b>	<b>3.7</b>	<b>3.7</b>
Mauritius	C	0.0	0.2	-	-	0.0	0.2
Seychelles	C	0.1	0.0	-	-	0.1	0.0
<b>Total Category C Countries/Territories</b>		<b>0.1</b>	<b>0.2</b>	<b>-</b>	<b>-</b>	<b>0.1</b>	<b>0.2</b>
<b>Total country/territory projects</b>		<b>126.2</b>	<b>125.1</b>	<b>105.0</b>	<b>100.4</b>	<b>231.2</b>	<b>225.7</b>
<b>Regional projects</b>		<b>9.7</b>	<b>11.1</b>	<b>4.0</b>	<b>2.5</b>	<b>13.7</b>	<b>13.5</b>
<b>Total programme activities expenditure</b>		<b>135.9</b>	<b>136.2</b>	<b>109.0</b>	<b>102.8</b>	<b>244.9</b>	<b>239.2</b>



Table 23 (cont'd)							
Programme activities expenditure by recipient country/territory and region							
	Country/Territory category	Regular resources		Other resources		Total resources	
		2010	2009	2010	2009	2010	2009
		\$million	\$million	\$million	\$million	\$million	\$million
<b>Arab States</b>							
Djibouti	A	0.7	1.0	0.5	0.7	1.2	1.7
Occupied Palestinian Territory	A	2.0	2.2	1.8	1.9	3.9	4.1
Somalia	A	1.8	2.1	0.6	1.0	2.4	3.1
Sudan	A	6.9	8.6	6.8	11.3	13.7	19.9
Yemen	A	2.3	2.6	1.1	2.7	3.3	5.3
Total Category A Countries/Territories		13.8	16.5	10.8	17.6	24.5	34.1
Algeria	B	0.2	0.6	-	-	0.2	0.6
Egypt	B	2.6	2.5	0.6	0.6	3.2	3.1
Iraq	B	2.2	1.9	1.9	3.0	4.1	4.9
Lebanon	B	0.6	0.6	0.8	0.9	1.5	1.6
Morocco	B	1.8	2.1	1.0	0.9	2.8	3.1
Syrian Arab Republic	B	1.9	1.7	1.4	2.2	3.3	3.9
Tunisia	B	0.5	0.6	0.1	0.1	0.6	0.7
Total Category B Countries/Territories		10.0	10.1	5.8	7.7	15.7	17.9
Jordan	C	0.8	0.7	0.8	0.1	1.5	0.8
Total Category C Countries/Territories		0.8	0.7	0.8	0.1	1.5	0.8
Oman		0.1	0.4	0.4	0.5	0.5	0.9
Total other Countries/Territories		0.1	0.4	0.4	0.5	0.5	0.9
Total country/territory projects		24.6	27.8	17.7	25.9	42.3	53.6
Regional projects		2.7	3.2	1.3	1.0	4.0	4.2
Total programme activities expenditure		27.3	31.0	19.0	26.9	46.3	57.8

Table 23 (cont'd)							
Programme activities expenditure by recipient country/territory and region							
	Country/Territory category	Regular resources		Other resources		Total resources	
		2010 \$million	2009 \$million	2010 \$million	2009 \$million	2010 \$million	2009 \$million
<b>Eastern Europe and Central Asia</b>							
Albania	B	0.6	0.5	1.0	1.2	1.6	1.7
Armenia	B	0.5	0.5	0.3	0.5	0.8	1.0
Azerbaijan	B	0.8	0.7	0.2	0.5	1.0	1.2
Bosnia and Herzegovina	B	0.6	0.4	0.2	-	0.7	0.4
Kazakhstan	B	0.6	0.6	0.1	0.1	0.7	0.7
Kyrgyzstan	B	1.1	0.7	0.3	0.2	1.4	0.9
Tajikistan	B	1.2	0.8	0.1	0.1	1.3	0.9
Turkmenistan	B	0.7	0.6	0.0	0.1	0.7	0.7
Uzbekistan	B	1.1	1.0	-	-	1.1	1.0
Total Category B Countries/Territories		7.1	5.7	2.2	2.7	9.3	8.5
Georgia	C	0.7	0.7	1.0	1.5	1.7	2.2
Belarus	C	0.4	0.6	0.0	-	0.5	0.6
Bulgaria	C	0.1	0.1	-	-	0.1	0.1
Montenegro	C	-	-	-	-	-	-
Republic of Moldova	C	0.5	0.4	0.3	0.3	0.8	0.7
Romania	C	0.2	0.4	-	-	0.2	0.4
Russian Federation	C	0.8	0.9	0.8	0.8	1.6	1.6
Serbia	C	0.1	0.1	0.0	0.0	0.2	0.1
Turkey	C	1.1	1.0	1.3	1.0	2.5	1.9
Ukraine	C	0.6	0.7	-	2.3	0.6	3.0
Total Category C Countries/Territories		4.8	4.8	3.4	5.9	8.2	10.7
Kosovo		0.6	0.5	0.4	0.4	0.9	0.9
the former Yugoslav Rep. of Macedonia		0.3	0.3	0.3	0.3	0.6	0.5
Total other Countries/Territories		0.8	0.7	0.7	0.7	1.5	1.4
Total country/territory projects		12.7	11.3	6.4	9.3	19.0	20.5
Regional projects		4.2	3.7	1.7	1.5	5.9	5.2
Total programme activities expenditure		16.8	14.9	8.1	10.8	24.9	25.7

Table 23 (cont'd)							
Programme activities expenditure by recipient country/territory and region							
	Country/Territory category	Regular resources		Other resources		Total resources	
		2010	2009	2010	2009	2010	2009
		\$million	\$million	\$million	\$million	\$million	\$million
<b>Asia and the Pacific</b>							
Afghanistan	A	5.8	5.0	2.3	3.8	8.1	8.9
Bangladesh	A	6.6	6.3	1.8	2.2	8.4	8.6
Bhutan	A	1.0	1.0	0.2	0.0	1.2	1.0
Cambodia	A	4.2	4.0	2.4	1.5	6.5	5.5
India	A	13.3	12.3	-	0.0	13.3	12.3
Lao People's Democratic Republic	A	1.6	1.6	1.6	0.5	3.3	2.1
Maldives	A	0.5	0.4	0.0	0.1	0.5	0.5
Myanmar	A	5.9	5.7	2.5	3.0	8.4	8.7
Nepal	A	3.6	4.4	1.3	1.1	4.9	5.5
Pacific Multi Islands*	A	-	0.0	-	0.0	-	0.0
Pakistan	A	10.8	7.9	8.4	0.7	19.2	8.6
Papua New Guinea	A	2.1	1.6	0.4	0.7	2.5	2.2
Timor-Leste	A	3.0	2.7	0.5	0.4	3.5	3.1
Total Category A Countries/Territories		58.5	52.9	21.5	14.0	79.9	66.9
Democratic People's Rep. of Korea	B	1.1	1.2	0.2	1.0	1.4	2.2
Indonesia	B	6.3	5.6	0.3	0.3	6.6	5.9
Iran, Islamic Republic of	B	1.5	1.5	0.1	0.0	1.6	1.5
Mongolia	B	1.8	1.5	1.1	0.7	2.9	2.2
Philippines	B	5.3	4.0	3.1	2.4	8.4	6.4
Viet Nam	B	4.0	3.9	4.1	3.8	8.1	7.7
Total Category B Countries/Territories		20.0	17.7	8.9	8.2	29.0	25.9
China	C	3.4	3.6	1.1	1.0	4.6	4.6
Malaysia	C	0.4	0.4	0.0	0.0	0.4	0.4
Pacific Multi Islands*	C	2.7	2.3	-	-	2.7	2.3
Sri Lanka	C	3.0	2.2	0.7	1.2	3.7	3.4
Thailand	C	1.8	1.8	0.3	0.1	2.1	1.9
Total Category C Countries/Territories		11.3	10.2	2.1	2.3	13.4	12.5
Total country/territory projects		89.8	80.7	32.5	24.6	122.3	105.3
Regional projects		6.3	7.2	4.9	4.5	11.2	11.6
Total programme activities expenditure		96.0	87.8	37.5	29.1	133.6	116.9

\*Figures for the Pacific Multi Islands comprise several islands, which for reporting purposes are classified under one heading. Pacific Multi Islands include the Cook Islands, Fiji Islands, Kiribati, Marshall Islands, Federated States of Micronesia, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu and Vanuatu.

Table 23 (cont'd)							
Programme activities expenditure by recipient country/territory and region							
	Country/Territory category	Regular resources		Other resources		Total resources	
		2010 \$million	2009 \$million	2010 \$million	2009 \$million	2010 \$million	2009 \$million
<b>Latin America and the Caribbean</b>							
Guatemala	A	1.5	1.3	5.5	6.0	7.0	7.3
Haiti	A	6.6	2.6	9.7	2.6	16.3	5.2
Honduras	A	1.9	1.9	1.5	1.0	3.5	2.9
Total Category A Countries/Territories		10.1	5.8	16.6	9.5	26.8	15.4
Bolivia	B	1.7	1.6	1.3	0.6	3.0	2.2
Brazil	B	1.6	1.6	1.2	1.4	2.7	3.0
Colombia	B	1.8	1.9	8.1	4.0	9.9	5.9
Costa Rica	B	0.7	0.6	0.5	0.3	1.2	1.0
Dominican Republic	B	1.6	1.3	1.0	0.5	2.6	1.8
Ecuador	B	1.1	0.9	1.4	1.0	2.5	1.9
El Salvador	B	1.4	1.4	0.6	0.2	2.0	1.5
Nicaragua	B	1.4	1.6	6.6	5.3	8.1	6.9
Panama	B	0.8	0.7	0.3	0.1	1.1	0.7
Paraguay	B	1.0	1.1	0.1	0.1	1.2	1.3
Peru	B	2.2	2.1	0.7	0.8	3.0	3.0
Venezuela	B	1.2	1.3	0.3	0.1	1.6	1.4
Total Category B Countries/Territories		16.6	16.1	22.3	14.5	38.8	30.6
Argentina	C	0.8	0.7	0.2	0.2	0.9	0.8
Caribbean, Eng/Dutch-speaking*	C	1.6	1.4	1.2	1.0	2.9	2.3
Chile	C	0.2	0.3	0.2	-	0.4	0.3
Cuba	C	0.7	0.6	0.0	0.3	0.7	0.9
Mexico	C	1.6	1.3	1.6	2.9	3.2	4.2
Uruguay	C	0.8	0.7	2.0	1.5	2.8	2.2
Total Category C Countries/Territories		5.7	4.9	5.3	5.8	10.9	10.7
Total country/territory projects		32.4	26.8	44.2	29.8	76.5	56.7
Regional projects		6.5	7.3	7.6	6.5	14.2	13.9
Total programme activities expenditure		38.9	34.1	51.8	36.3	90.7	70.5

\*This includes the English-speaking and Dutch-speaking islands in the Caribbean.

Table 24						
Programme activities expenditure by recipient least developed countries and low-income economies						
Regular resources (in \$ millions)						
COUNTRY	Least Developed Countries			Low-Income Economies		
	2010	2009	2008	2010	2009	2008
Afghanistan	5.8	5.0	4.2	5.8	5.0	4.2
Angola	1.8	2.1	2.6			
Bangladesh	6.6	6.3	6.5	6.6	6.3	6.5
Benin	2.0	2.1	2.7	2.0	2.1	2.7
Bhutan	1.0	1.0	1.1			
Burkina Faso	2.9	3.2	2.9	2.9	3.2	2.9
Burundi	2.4	2.4	2.3	2.4	2.4	2.3
Cambodia	4.2	4.0	4.3	4.2	4.0	4.3
Cape Verde	1.2	1.4	1.4			
Central African Republic	2.6	2.3	2.8	2.6	2.3	2.8
Chad	3.9	3.7	4.9	3.9	3.7	4.9
Comoros	0.8	0.9	0.8	0.8	0.9	0.8
Côte d'Ivoire				5.1	4.9	5.5
Democratic People's Republic of Korea				1.1	1.2	1.2
Democratic Republic of the Congo	7.3	8.4	7.9	7.3	8.4	7.9
Djibouti	0.7	1.0	0.7			
Equatorial Guinea	1.1	1.2	1.4			
Eritrea	2.4	1.8	1.3	2.4	1.8	1.3
Ethiopia	5.0	6.1	5.3	5.0	6.1	5.3
Gambia	1.3	1.0	1.2	1.3	1.0	1.2
Ghana				4.1	3.0	3.2
Guinea	2.4	3.2	2.4	2.4	3.2	2.4
Guinea-Bissau	1.5	2.3	2.1	1.5	2.3	2.1
Haiti	6.6	2.6	3.3	6.6	2.6	3.3
India				13.3	12.3	8.8
Kenya				4.8	5.0	5.7
Kyrgyzstan				1.1	0.7	0.9
Lao People's Democratic Republic	1.6	1.6	1.5	1.6	1.6	1.5
Lesotho	1.7	1.5	1.0			
Liberia	2.5	2.6	3.6	2.5	2.6	3.6
Madagascar	3.8	2.8	3.6	3.8	2.8	3.6
Malawi	4.3	3.6	3.7	4.3	3.6	3.7
Maldives	0.5	0.4	0.5			
Mali	2.7	2.6	2.7	2.7	2.6	2.7
Mauritania	2.7	2.5	3.0	2.7	2.5	3.0
Mongolia				1.8	1.5	1.9
Mozambique	4.1	4.2	6.0	4.1	4.2	6.0
Myanmar	5.9	5.7	6.0	5.9	5.7	6.0
Nepal	3.6	4.4	5.6	3.6	4.4	5.6
Niger	3.3	2.7	2.2	3.3	2.7	2.2
Nigeria				6.7	5.5	9.1
Pakistan				10.8	7.9	6.7
Papua New Guinea				2.1	1.6	1.4
Rwanda	2.7	3.0	3.0	2.7	3.0	3.0
Sao Tome and Principe	0.6	0.6	0.6	0.6	0.6	0.6
Senegal	2.1	1.4	2.0	2.1	1.4	2.0
Sierra Leone	2.6	2.8	3.2	2.6	2.8	3.2
Somalia	1.8	2.1	2.0	1.8	2.1	2.0
Sudan	6.9	8.6	7.2	6.9	8.6	7.2
Tajikistan				1.2	0.8	0.9
Timor-Leste	3.0	2.7	2.0	3.0	2.7	2.0
Togo	1.4	1.4	1.7	1.4	1.4	1.7
Uganda	6.8	7.2	6.4	6.8	7.2	6.4
United Republic of Tanzania	4.6	4.3	4.1	4.6	4.3	4.1
Uzbekistan				1.1	1.0	1.2
Viet Nam				4.0	3.9	3.5
Yemen	2.3	2.6	2.6	2.3	2.6	2.6
Zambia	3.7	3.3	3.1	3.7	3.3	3.1
Zimbabwe				4.5	4.3	5.0
<b>TO TAL</b>	<b>138.6</b>	<b>136.6</b>	<b>139.3</b>	<b>192.5</b>	<b>181.6</b>	<b>185.5</b>

Year	Regular resources		Gross biennial support budget			Gross biennial support budget		Management & Administration	
	Total income	Total expenditure	Support services	Management & Administration	Total	Income	Expenditure	Income	Expenditure
	\$million	\$million	\$million	\$million	\$million	%	%	%	%
1999	249.8	276.1	46.3	18.6	64.9	26.0%	23.5%	7.4%	6.7%
2000	264.0	211.0	47.2	9.2	56.4	21.4%	26.7%	3.5%	4.4%
2001	268.6	254.2	47.5	20.4	67.9	25.3%	26.7%	7.6%	8.0%
2002	260.1	292.9	51.3	22.4	73.7	28.3%	25.2%	8.6%	7.6%
2003	292.3	270.8	55.0	21.9	76.9	26.3%	28.4%	7.5%	8.1%
2004	331.6	318.6	58.5	22.5	81.0	24.4%	25.4%	6.8%	7.1%
2005	365.8	334.7	64.2	24.3	88.5	24.2%	26.4%	6.6%	7.3%
2006	389.3	357.4	70.4	26.6	97.0	24.9%	27.1%	6.8%	7.4%
2007	457.1	385.4	76.5	24.6	101.1	22.1%	26.2%	5.4%	6.4%
2008	469.5	451.3	85.3	29.5	114.8	24.5%	25.4%	6.3%	6.5%
2009	486.4	467.3	93.1	30.0	123.1	25.3%	26.3%	6.2%	6.4%
2010	507.7	483.0	97.4	29.0	126.4	24.9%	26.2%	5.7%	6.0%

Table 26  
Integrated resource plan, 2010-2011  
(in millions of dollars)

1. Resources available	2010-2011 Estimate				2010 Actuals			
	Regular resources	Other resources	Total resources	% of total	Regular resources	Other resources	Total resources	% of total
Opening balance a/	43.1	278.4	321.5		43.1	278.4	321.5	
Income								
Contribution	925.5	450.0	1,375.5		491.2	359.3	850.5	
Other	24.5	-	24.5		16.5	2.9	19.4	
Total income	950.0	450.0	1,400.0		507.7	362.3	870.0	
<b>Total available</b>	<b>993.1</b>	<b>728.4</b>	<b>1,721.5</b>		<b>550.8</b>	<b>640.6</b>	<b>1,191.4</b>	
<b>2. Use of resources</b>								
A. Programmes - gross b/	692.7	536.5	1,229.2		362.7	316.8	679.5	
Cost recovery		(38.3)	(38.3)			(19.5)	(19.5)	
A. Programmes - net	692.7	498.2	1,190.9	80.3%	362.7	297.4	660.0	82.4%
B. Biennial support budget c/	236.3	38.3	274.5	18.5%	106.9	19.5	126.4	15.8%
C. Atlas and IPSASs development d/	5.7	-	5.7	0.4%	4.0	-	4.0	0.5%
D. Security reserve d/	5.8	-	5.8	0.4%	3.7	-	3.7	0.5%
E. Reorganization (one-time costs) d/	-	-	-	0.0%	2.2	-	2.2	0.3%
F. Headquarters relocation	5.9	-	5.9	0.4%	3.5	-	3.5	0.4%
F. Other expenditure	-	-	-	0.0%	-	1.5	1.5	0.2%
<b>Total use of resources (A+B+C+D+E+F)</b>	<b>946.4</b>	<b>536.5</b>	<b>1,482.8</b>	<b>100.0%</b>	<b>483.0</b>	<b>318.3</b>	<b>801.4</b>	<b>100.0%</b>
<b>3. Balance of resources (1-2)</b>	<b>46.7</b>	<b>191.9</b>	<b>238.7</b>		<b>67.8</b>	<b>322.3</b>	<b>390.0</b>	
<b>4. Others</b>								
Transfers to operational reserve	-	-	-		(4.4)	-	(4.4)	
Transfers to other reserves e/					(8.7)		(8.7)	
Transfers to reorganization fund					2.3		2.3	
Refunds to donors	-	-	-		-	(15.6)	(15.6)	
Other adjustments	-	-	-		2.7	(17.1)	(14.5)	
<b>Total Others</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(8.1)</b>	<b>(32.7)</b>	<b>(40.8)</b>	
<b>5. Closing balance (3+4) f/</b>	<b>46.7</b>	<b>191.9</b>	<b>238.7</b>		<b>59.7</b>	<b>289.5</b>	<b>349.2</b>	

a/ Opening regular resources balances include programmable funds as per statement 4 of the financial statements for the year 2010. They exclude the resources set aside for reorganization, security, International Public Sector Accounting Standards (IPSASs) and enterprise resource planning (ERP), procurement, and the private endowment trust, as well as the unfunded After-Service Health Insurance (ASHI) and staff benefits liability.

b/ Programmes – gross reflects total programme expenses as per table 19; the cost recovery is credited to provide programmes – net amounts and thus enable the comparison with the estimates in the budget document.

c/ Gross and net biennial support budget as per section II, C of this document.

d/ Amounts approved for 2010-2011 biennium reflect net additional expenditure approved in decision 2009/26. Amounts for 2010 reflect gross expenses incurred during the year.

e/ Includes balances for security reserve, IPSASs and ERP, procurement, private endowment trust, as well as the ASHI funding.

f/ Closing regular resources balance includes only programmable funds. Reorganization funds have been transferred to the reserve, in accordance with decision 2009/26. The net difference between the programmable balance per this schedule (\$59.7 million) and table 19 (\$91.5 million) is \$31.8 million (details are available in table 27 of this document).

<b>Table 27</b>										
<b>Regular resources - Movements in reserves and fund balances (2001 - 2010)</b>										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million
<b>Operational reserve</b>										
Balance at 1 January	52.0	51.7	50.0	57.7	64.5	70.2	72.1	72.8	81.1	93.9
Transfer (to) / from Programmable Fund	(0.3)	(1.7)	7.7	6.8	5.7	1.9	0.7	8.3	12.8	4.4
Balance at 31 December	51.7	50.0	57.7	64.5	70.2	72.1	72.8	81.1	93.9	98.2
<b>Programmable fund</b>										
Balance at 1 January	25.2	39.9	6.6	20.0	25.0	48.6	1.2	65.6	76.6	66.0
Reclassified from regular to other resources	-	-	-	-	-	-	-	-	-	(0.5)
Net excess/(Deficit) of income over expenditure	14.4	(33.6)	21.7	12.9	30.6	32.2	71.7	17.0	18.8	24.3
Transfer to / (from) other resources	-	(1.4)	(0.6)	(1.1)	0	(0.5)	(0.1)	0.5	(0.2)	3.1
Transfer (to)/from operational reserve	0.3	1.7	(7.7)	(6.8)	(5.7)	(24.5)	(1.1)	(8.3)	(12.8)	(4.4)
Savings on prior periods' obligations					(1.3)	2.5	0.2	-	-	-
Prior period staff related benefits						(57.1)	(6.3)	1.8	(16.4)	3.0
Balance at 31 December*	39.9	6.6	20.0	25.0	48.6	1.2	65.6	76.6	66.0	91.5
<b>Reserve for field accommodation</b>	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
<b>Fund balances at 31 December</b>	<b>96.6</b>	<b>61.6</b>	<b>82.7</b>	<b>94.5</b>	<b>123.8</b>	<b>78.3</b>	<b>143.4</b>	<b>162.7</b>	<b>164.9</b>	<b>194.8</b>
*Additional details pertaining to balance at 31 December										2010
										\$millions
Programme fund balance										91.5
Less:										
Mars Trust										(38.3)
Procurement services										(2.3)
HQ relocation										(2.3)
Reorganization										(7.3)
IPSASs and enterprise resource planning system										(5.3)
Security requirements										(7.2)
ASHI and Staff Benefits Fund										30.9
Distributable balance										59.7

ASHI - After-Service Health Insurance

IPSASs - International Public Sector Accounting Standards



<b>ANNEX 2</b>			
<b>Classification of countries: 2008 review of the resource allocation system <sup>1</sup></b>			
<b>Group A: 0-4 criteria (66 countries)</b>		<b>Group B: 5-7 criteria (41 countries)</b>	
Africa	Togo	Africa	<u>Latin America and the Caribbean</u>
Angola	Uganda	Botswana	Belize
Benin	United Republic of Tanzania	South Africa	Bolivia (Plurinational State of)
Burkina Faso	Zambia		Brazil
Burundi	Zimbabwe	<u>Arab States, Europe and Central Asia</u>	Colombia
Cameroon		Albania	Costa Rica
Cape Verde	<u>Arab States, Europe and Central Asia</u>	Algeria	Dominican Republic
Central African Republic	<u>Central Asia</u>	Armenia	Ecuador
Chad	Djibouti	Azerbaijan	El Salvador
Comoros	Occupied Palestinian Territory	Bosnia and Herzegovina	Guyana
Congo	Somalia	Egypt	Jamaica
Côte d'Ivoire	Sudan	Iraq	Nicaragua
Democratic Rep. of the Congo	Yemen	Kazakhstan	Panama
Equatorial Guinea		Kyrgyzstan	Paraguay
Eritrea	<u>Asia and the Pacific</u>	Lebanon	Peru
Ethiopia	Afghanistan	Morocco	Suriname
Gabon	Bangladesh	Syrian Arab Republic	Trinidad and Tobago
Gambia	Bhutan	Tajikistan	Venezuela (Bolivarian Republic of)
Ghana	Cambodia	Tunisia	
Guinea	India	Turkmenistan	
Guinea-Bissau	Kiribati	Uzbekistan	
Kenya	Lao People's Democratic Republic	<u>Asia and the Pacific</u>	
Lesotho	Maldives	Democratic People's Republic of Korea	
Liberia	Myanmar	Indonesia	
Madagascar	Nepal	Iran, Islamic Republic of	
Malawi	Pakistan	Mongolia	
Mali	Papua New Guinea	Philippines	
Mauritania	Samoa	Viet Nam	
Mozambique	Solomon Islands		
Namibia	Timor-Leste		
Niger	Tuvalu		
Nigeria	Vanuatu		
Rwanda			
Sao Tome and Principe	<u>Latin America and the Caribbean</u>		
Senegal	Guatemala		
Sierra Leone	Haiti		
Swaziland	Honduras		
<b>Group C: 8 criteria (24 countries and two subregional programmes)</b>			
Africa		<u>Asia and the Pacific</u>	<u>Latin America and the Caribbean</u>
Mauritius		China	Argentina
Seychelles		Fiji	Caribbean programme countries <sup>3</sup>
		Malaysia	Chile
<u>Arab States, Europe and Central Asia</u>	Montenegro	South Pacific programme countries <sup>2</sup>	Cuba
Belarus	Republic of Moldova	Sri Lanka	Mexico
Bulgaria	Romania	Thailand	Saint Lucia
Georgia	Russian Federation		Uruguay
Jordan	Serbia		
	Turkey		
	Ukraine		

<sup>1</sup> Bahrain, Kuwait, the Libyan Arab Jamahiriya, Oman, Qatar, Saudi Arabia and the United Arab Emirates receive technical assistance from UNFPA. This assistance is funded exclusively from earmarked contributions from the host governments and other donors.

<sup>2</sup> The Cook Islands, Marshall Islands, Micronesia (Federated States of), Nauru, Niue, Palau, Tokelau and Tonga.

<sup>3</sup> Anguilla, Antigua and Barbuda, Aruba, the Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Montserrat, Netherlands Antilles, St. Kitts and Nevis, St. Vincent and the Grenadines and Turks and Caicos.