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Nations Office for Project Services**

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

**UNITED NATIONS POPULATION FUND**

Statistical and financial review, 2012

Report of the Executive Director

*Summary*

In 2012, the total UNFPA revenue was \$980.1 million, including \$467.8 million in regular resources. Total revenue increased in 2012 by \$51.1 million (5.5 per cent) to \$980.1 million, which was attributable to an increase in other resources of \$67.3 million, offset by a decrease in regular resource revenue of \$16.2 million.

Regular resource contribution revenue decreased by \$13.2 million, or 2.9 per cent, from 2011 to 2012.

Increased and predictable regular 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 Development Goals. Adequate resources would enable UNFPA to support governments and civil society to fully engage in the ICPD review process and its follow-up beyond 2014 and in discussions leading to the adoption of the post-2015 development agenda. The achievement of universal access to reproductive health by 2015 is central to the achievement of the internationally agreed development goals. 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.

The total expenses in 2012 amounted to \$810.7 million.

The balance of unexpended regular resources at the end of 2012 available for reprogramming was \$41.8 million (in 2011 it was \$49.8 million). This amount is 9.5 per cent of regular resources contribution revenue of \$437.5 million and is available for programming in 2013. The operational reserve was decreased in accordance with applicable UNFPA financial regulations and rules.

The figures in this review are consistent with the full accrual basis of accounting adopted by UNFPA in 2012 through the implementation of the International Public Sector Accounting Standards, with the exception of table 24, which presents the integrated resource plan in a budgetary comparable basis. All data in the document is provisional, subject to external audit.

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

UNFPA closed the year 2012 in robust financial health.



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## Introduction

1. The statistical and financial review, 2012, provides summary information on UNFPA revenue and expenses for the year, and on assets, liabilities and fund balances at 31 December 2012. 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. Further, at the time of preparation of this document, the results of the 2012 actuarial valuation for employee benefits liabilities were still awaited.

2. The statements “Revenue and expenses for the year ended 31 December 2012” are provided in annex 1, table 17, for regular, other and total resources, and in annex 1, table 18, for other resources by category. The statement “Assets, liabilities and fund balances as at 31 December 2012” is provided in annex 1, table 19, for total resources. The statement of changes in net assets for the year ended 31 December 2012 for regular and other resources is provided in annex 1, table 20.

3. The 2012 figures are presented consistent with the full accrual basis of accounting adopted by UNFPA in 2012 and correspond with the implementation of the International Public Sector Accounting Standards (IPSAS), with the exception of table 24 (integrated resource plan), which presents the integrated resource plan on a budgetary comparable basis. As a consequence of the adoption of IPSAS, no comparative figures are available for prior years, with the exception of contributions. The most significant effect of the new accounting basis is that expenses are shown based on the delivery principle and the recognition that some expenses may be deferred (e.g., fixed assets and inventory).

4. Throughout the report reference is made to other resource contributions as “gross” or “net”. Gross contributions include amounts specified in agreements signed with the donors and recognized as revenue consistent with UNFPA accounting policies, regardless of the period of implementation and the payment schedule. Net contributions are exclusive of cost recoveries related to activities implemented in 2012 and refunds to donors within the year.

## **I. TOTAL RESOURCES**

### **A. Revenue**

5. Total revenue to UNFPA in 2012 was \$980.1 million; this represented a \$51.1 million (5.5 per cent) increase over 2011 levels. The total gross contribution revenue was \$971.1 million.

6. Total gross contribution revenue for the last five years can be summarized as follows:

	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>
Regular resources	437.5	450.7	498.1	469.4	428.8
Other resources - gross	533.6	439.8	343.8	289.6	366.1
<b>Total gross contributions</b>	<b>971.1</b>	<b>890.5</b>	<b>841.9</b>	<b>759.0</b>	<b>794.9</b>
Other resources, as percentage of total resources	54.9%	49.4%	40.8%	38.2%	46.1%

7. Contributions to regular resources decreased, by \$13.2 million (2.9 per cent) from 2011 levels, while gross contributions to other resources increased significantly over the same period by \$93.8 million (21.3 per cent). As a result, contributions to other resources as a share of total contributions increased from 49.4 per cent in 2011 to 54.9 per cent in 2012.

## B. Expenses

8. Total expenses in 2012 were \$810.7 million.

9. Total expenses can be summarized as follows:

	<b>2012</b>	
	<b>\$m</b>	<b>%</b>
Programme activities expenses	675.2	83
Programme activities	669.6	82
Procurement services and Junior Professional Officers programme	5.6	1
Institutional budget - gross	134.5	17
Other	1.0	0
Total expenses	810.7	100

10. Programme activities expenses can be summarized by region as follows:

	<b>2012</b>	
	<b>\$m</b>	<b>%</b>
Sub-Saharan Africa	275.7	40.8
Arab States	56.5	8.3
Eastern Europe and Central Asia	21.6	3.2
Asia and the Pacific	119.9	17.8
Latin America and the Caribbean	67.3	10.0
Global programme	128.6	19.0
Procurement services and Junior Professional Officers programme	5.6	0.9
Total programme activities expenses	675.2	100.0

11. Annex 1, table 22, provides a breakdown of programme activities expenses by recipient country/territory and region, excluding global programme, procurement services, and Junior Professional Officers programme.

12. Total programme activities expenses for 2012 are shown in tables 1 to 8 (regular resources) and tables 9 to 16 (other resources). However, they do not include expenses for procurement services and Junior Professional Officers programme. Total programme activities expenses are summarized by

country/territory category as follows:

Country/territory category <a href="#">_ftn 1</a>	2012	
	\$m	%
A Countries/territories in most need of assistance to realize ICPD* goals	366.4	54.3
B Countries/territories that have made considerable progress towards achieving ICPD goals	96.6	14.3
C Countries/territories that have demonstrated significant progress in achieving ICPD goals	32.2	4.8
Other countries/territories	2.3	0.3
Total country/territory programmes	497.5	73.7
Regional programmes	43.5	6.4
Global programme	128.6	19.0
Procurement services and Junior Professional Officers programme	5.6	0.9
Total programme activities expenses	675.2	100.0

\* ICPD – International Conference on Population and Development.

13. In 2012, \$139.3 million was spent from regular resources on the least developed countries and \$121.1 million was spent on low-income economies. This represents 49.2 per cent and 42.7 per cent, respectively, of total regular resources country programme expenses of \$283.4 million. These expenses are reflected in annex 1, table 23.

14. Programme activities expenses for regular and other resources are shown in tables 1 to 8 and tables 9 to 16, respectively. In 2012, governments and non-governmental organizations (NGOs) implemented programme activities totalling \$201.2 million. The 2012 figures represent 29.8 per cent of total programme expenses of \$675.2 million, compared to an implementation of \$247.2 million or 36.1 per cent in 2011.

### C. Fund balances and reserves

15. Reserves and fund balances at 31 December 2012 totalled \$721.4 million. Reserves and fund balances for 2012 can be summarized as follows:

	2012
	\$m
Operational reserve	87.2
Reserve for field accommodation*	6.1
Designated regular resources fund balances	43.0
Non-designated regular and other resources fund balances	585.1
Total	721.4

\* This includes an additional \$1.1 million to cover commitments carried forward from 2012.

## **II. REGULAR RESOURCES**

### **A. Revenue**

16. Compared with 2011, regular resources contribution revenue in 2012 decreased by \$13.2 million (2.9 per cent), i.e., from \$450.7 million to \$437.5 million, as reflected in section I.A.

17. At 31 December 2012, a provision of \$0.7 million (the same amount as in 2011) was made in respect of contributions receivable and operating fund account (OFA) balances with implementing partners for which collection was considered doubtful.

18. Annex 1, table 21 provides a summary of regular resources contributions in excess of \$1.0 million.

### **B. Programme expenses**

19. Actual programme expenses for the year, which included only the direct costs of programme activities, were \$333.5 million.

20. Tables 1 to 8 delineate programme activities expenses funded from regular resources.

Table 1

**UNFPA PROGRAMME IN 2012 AT A GLANCE**  
(Expenses - regular resources)

**UNFPA ASSISTANCE BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	44.7	13.4
Maternal and newborn health	80.5	24.1
Family planning	25.8	7.7
HIV- and sexually transmitted infection (STI)-prevention services	15.5	4.7
Gender equality and reproductive rights	38.4	11.5
Young people's SRH* and sexuality education	25.5	7.7
Data availability and analysis	40.5	12.1
Programme coordination and assistance	62.6	18.8
<b>Total</b>	<b>333.5</b>	<b>100.0</b>

**UNFPA ASSISTANCE BY REGION**

	<b>2012 (\$m)</b>	<b>%</b>
Sub-Saharan Africa	142.0	42.6
Arab States	29.3	8.8
Eastern Europe and Central Asia	16.5	4.9
Asia and the Pacific	91.6	27.5
Latin America and the Caribbean	34.5	10.3
Global programme	19.6	5.9
<b>Total</b>	<b>333.5</b>	<b>100.0</b>

**UNFPA ASSISTANCE BY CATEGORY**

	<b>2012 (\$m)</b>	<b>%</b>
Country/territory	283.4	85.0
Global and regional	50.1	15.0
<b>Total</b>	<b>333.5</b>	<b>100.0</b>

\* SRH – sexual and reproductive health.

Table 2

UNFPA PROGRAMME IN 2012 AT A GLANCE (Cont'd)  
(Expenses - Regular resources)

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	200.1	70.6
B	58.2	20.6
C	23.7	8.3
Other countries/territories	1.4	0.5
<b>Total country/territory activities</b>	<b>283.4</b>	<b>100.0</b>

	<b>2012 (\$m)</b>	<b>%</b>
Country/territory	283.4	85.0
Global and regional	50.1	15.0
<b>Total</b>	<b>333.5</b>	<b>100.0</b>

**UNFPA ASSISTANCE BY IMPLEMENTING AGENCY**

	<b>2012 (\$m)</b>	<b>%</b>
Government	61.3	18.4
Non-governmental organizations	36.7	11.0
UNFPA*	232.9	69.8
Other United Nations organizations	2.6	0.8
<b>Total</b>	<b>333.5</b>	<b>100.0</b>

\* Includes assistance to procurement for government projects.



Table 3

**UNFPA EXPENSES FOR 2012 BY REGION**  
(Expenses - Regular resources)

**AFRICA (SUB-SAHARAN)****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	17.5	12.3
Maternal and newborn health	36.1	25.4
Family planning	11.1	7.8
HIV- and STI-prevention services	8.3	5.8
Gender equality and reproductive rights	16.3	11.5
Young people's SRH and sexuality education	8.5	6.0
Data availability and analysis	19.3	13.6
Programme coordination and assistance	24.9	17.6
<b>Total</b>	<b>142.0</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	129.0	97.2
B	3.6	2.7
C	0.1	0.1
Other countries/territories	0.0	0.0
<b>Total country/territory activities</b>	<b>132.7</b>	<b>100.0</b>
Country/territory activities	132.7	93.5
Regional activities	9.3	6.5
<b>Total region</b>	<b>142.0</b>	<b>100.0</b>

Table 4

UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)  
(Expenses - Regular resources)

**ARAB STATES****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	3.9	13.3
Maternal and newborn health	6.6	22.5
Family planning	3.9	13.3
HIV- and STI-prevention services	1.1	3.8
Gender equality and reproductive rights	3.6	12.3
Young people's SRH and sexuality education	2.0	6.8
Data availability and analysis	2.4	8.2
Programme coordination and assistance	5.8	19.8
<b>Total</b>	<b>29.3</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	12.4	48.9
B	10.4	40.9
C	1.7	6.7
Other countries/territories	0.9	3.5
<b>Total country/territory activities</b>	<b>25.4</b>	<b>100.0</b>
Country/territory activities	25.4	86.7
Regional activities	3.9	13.3
<b>Total region</b>	<b>29.3</b>	<b>100.0</b>

Table 5

**UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)**  
(Expenses - Regular resources)

**EASTERN EUROPE AND CENTRAL ASIA****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	1.2	7.3
Maternal and newborn health	2.2	13.3
Family planning	1.2	7.3
HIV- and STI-prevention services	0.1	0.6
Gender equality and reproductive rights	1.9	11.5
Young people's SRH and sexuality education	2.6	15.8
Data availability and analysis	2.2	13.3
Programme coordination and assistance	5.1	30.9
<b>Total</b>	<b>16.5</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	0.0	0.0
B	6.6	55.0
C	4.9	40.8
Other countries/territories	0.5	4.2
<b>Total country/territory activities</b>	<b>12.0</b>	<b>100.0</b>
Country/territory activities	12.0	72.7
Regional activities	4.5	27.3
<b>Total region</b>	<b>16.5</b>	<b>100.0</b>

Table 6

UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)  
(Expenses - Regular resources)

**ASIA AND THE PACIFIC****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	11.7	12.8
Maternal and newborn health	30.4	33.2
Family planning	6.0	6.6
HIV- and STI-prevention services	3.8	4.1
Gender equality and reproductive rights	10.3	11.2
Young people's SRH and sexuality education	7.2	7.9
Data availability and analysis	9.5	10.4
Programme coordination and assistance	12.7	13.8
<b>Total</b>	<b>91.6</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	52.5	62.5
B	18.7	22.2
C	12.9	15.3
Other countries/territories	0.0	0.0
<b>Total country/territory activities</b>	<b>84.1</b>	<b>100.0</b>
Country/territory activities	84.1	91.8
Regional activities	7.5	8.2
<b>Total region</b>	<b>91.6</b>	<b>100.0</b>

Table 7

**UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)**  
(Expenses - Regular resources)

**LATIN AMERICA AND THE CARIBBEAN****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	5.2	15.1
Maternal and newborn health	4.4	12.8
Family planning	1.5	4.3
HIV- and STI-prevention services	1.1	3.2
Gender equality and reproductive rights	4.8	13.9
Young people's SRH and sexuality education	4.5	13.0
Data availability and analysis	4.3	12.5
Programme coordination and assistance	8.7	25.2
<b>Total</b>	<b>34.5</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	6.2	21.2
B	18.9	64.8
C	4.1	14.0
Other countries/territories	0.0	0.0
<b>Total country/territory activities</b>	<b>29.2</b>	<b>100.0</b>
Country/territory activities	29.2	84.6
Regional activities	5.3	15.4
<b>Total region</b>	<b>34.5</b>	<b>100.0</b>

Table 8

UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)  
(Expenses - Regular resources)

**GLOBAL PROGRAMME****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	5.2	26.5
Maternal and newborn health	0.8	4.1
Family planning	2.1	10.7
HIV- and STI-prevention services	1.1	5.6
Gender equality and reproductive rights	1.5	7.7
Young people's SRH and sexuality education	0.7	3.6
Data availability and analysis	2.8	14.3
Programme coordination and assistance	5.4	27.5
<b>Total</b>	<b>19.6</b>	<b>100.0</b>

### C. Institutional budget

21. The gross and net institutional budget appropriations for the 2012-2013 biennium are \$292.2 million and \$245 million, respectively.

22. Actual institutional budget activities for 2012 can be summarized as follows:

	<u>2012</u>
	\$m
Gross institutional budget expenses	134.5
Credits to institutional budget	<u>(23.1)</u>
Net institutional budget expenses	<u>111.4</u>
Total expenses	810.7
Gross institutional budget, as percentage of total expenses	<u>16.6%</u>

23. Actual institutional budget expenses can be summarized as follows:

	<u>2012</u>	<u>Total</u>
	\$m	%
Posts	101.8	75.7
Operating expenses	12.6	9.4
Reimbursement to United Nations agencies	12.2	9.1
Furniture and equipment	2.0	1.5
Travel	2.2	1.6
Consultants	2.0	1.5
Insurance and security	1.4	1.0
Other staff costs	<u>0.3</u>	<u>0.2</u>
Gross total	134.5	100.0
Credits to institutional budget	<u>(23.1)</u>	
Net institutional budget expenses	<u>111.4</u>	

24. Expenses have been stated in line with expense categories used in the institutional budget, 2012-2013 (DP/FPA/2012/1).

25. Gross institutional budget appropriations for the 2012-2013 biennium were 46 per cent expensed as of 31 December 2012, i.e., gross expenses of \$134.5 million at the end of 2012 against gross appropriations of \$292.2 million for 2012-2013. Management activities constituted 13 per cent of the total expenses. Table 24 (integrated resource plan, 2012) presents information on the actual utilization of

resources against the estimates included in the 2012-2013 institutional budget. Resource utilization is presented under the modified accrual basis of accounting, consistent with the budget presentation.

#### **D. Fund balances and reserves**

26. The balance of unexpended regular resources at the end of 2012 available for programming in 2013, after adjustment for staff benefits and other reserves, was \$41.8 million, as illustrated in annex 1, table 25. This amount is 9.5 per cent of the 2012 regular resources contribution revenue.

27. At 31 December 2012, the operational reserve was decreased to \$87.2 million. This amount equals 20 per cent of the 2012 net regular resources contributions revenue, in accordance with UNFPA Financial rule 115.1.

### **III. OTHER RESOURCES**

#### **A. Revenue and expenses**

28. The total revenue to other resources during the year was \$542.9 million (using gross contributions of \$512.3 million if calculated on a net basis); including gross contributions of \$533.6 million (net contributions of \$503.0 million exclude \$7.5 million of refunds to donors and \$23.1 million of cost recoveries). Other resources include contributions to co-financing, the Junior Professional Officers programme and procurement services.



29. Activities financed by other resources can be summarized as follows:

	<b>2012</b>					
	<b>Trust funds \$m</b>	<b>Other trust funds \$m</b>	<b>Total trust funds \$m</b>	<b>JPO programme \$m</b>	<b>Procurement \$m</b>	<b>Total \$m</b>
Fund balance at 1 January*	389.6	11.5	401.1	2.0	4.3	407.4
IPSAS adjustments to opening balances**	10.0	3.2	13.2	7.2	2.3	22.7
Contributions – net***	495.1	2.7	497.8	5.2	0.0	503.0
Programme activities	336.1	0.0	336.1	7.2	(1.6)	341.7
Other revenue and adjustments	4.5	1.6	6.1	0.0	2.9	9.0
<b>Fund balance at 31 December</b>	<b>563.1</b>	<b>19.0</b>	<b>582.1</b>	<b>7.2</b>	<b>11.1</b>	<b>600.4</b>

\* The breakdown of opening balances between “trust funds” and “other trust funds” does not match amounts published in the previous edition of this report because of the reclassification of fund codes among groups.

\*\* UNFPA adopted the full accrual basis of accounting and IPSAS standards as of 1 January 2012. As a result, opening balances were restated to include the net book value of the fixed assets, the inventory in hand and the previously unaccounted accrued employee benefit liabilities.

\*\*\* This includes amounts specified in agreements signed with the donors and recognized as revenue consistent with UNFPA accounting policies, regardless of the period of implementation and the payment schedule.

30. Tables 9 to 16 delineate programme activities expenses funded from other resources, excluding the Junior Professional Officers programme and procurement services.

Table 9

**UNFPA PROGRAMME IN 2012 AT A GLANCE**  
(Expenses - Other resources)

**UNFPA ASSISTANCE BY DEVELOPMENT RESULTS FRAMEWORK  
OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	9.8	2.9
Maternal and newborn health	88.5	26.3
Family planning	127.7	38.0
HIV- and STI-prevention services	17.7	5.3
Gender equality and reproductive rights	37.7	11.2
Young people's SRH and sexuality education	18.3	5.4
Data availability and analysis	32.4	9.7
Programme coordination and assistance	4.0	1.2
<b>Total</b>	<b>336.1</b>	<b>100.0</b>

**UNFPA ASSISTANCE BY REGION**

	<b>2012 (\$m)</b>	<b>%</b>
Sub-Saharan Africa	133.7	39.8
Arab States	27.2	8.1
Eastern Europe and Central Asia	5.1	1.5
Asia and the Pacific	28.3	8.4
Latin America and the Caribbean	32.8	9.8
Global programme	109.0	32.4
<b>Total</b>	<b>336.1</b>	<b>100.0</b>

**UNFPA ASSISTANCE BY CATEGORY**

	<b>2012 (\$m)</b>	<b>%</b>
Country/territory	214.1	63.7
Global and regional	122.0	36.3
<b>Total</b>	<b>336.1</b>	<b>100.0</b>

Table 10

**UNFPA PROGRAMME IN 2012 AT A GLANCE (Cont'd)**  
(Expenses - Other resources)

<b>COUNTRY/TERRITORY ACTIVITIES BY GROUP</b>		
	<b>2012 (\$m)</b>	<b>%</b>
A	166.3	77.7
B	38.4	17.9
C	8.5	4.0
Other countries/territories	0.9	0.4
<b>Total country/territory activities</b>	<b>214.1</b>	<b>100.0</b>
Country/territory	214.1	63.7
Global and regional	122.0	36.3
<b>Total</b>	<b>336.1</b>	<b>100.0</b>
<b>UNFPA ASSISTANCE BY IMPLEMENTING AGENCY</b>		
	<b>2012 (\$m)</b>	<b>%</b>
Government	53.2	15.8
Non-governmental organizations	50.0	14.9
UNFPA*	231.8	69.0
Other United Nations organizations	1.1	0.3
<b>Total</b>	<b>336.1</b>	<b>100.0</b>

\* Includes assistance to procurement for government projects.

Table 11

UNFPA EXPENSES FOR 2012 BY REGION  
(Expenses - Other resources)

**AFRICA (SUB-SAHARAN)****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	3.5	2.6
Maternal and newborn health	46.7	34.9
Family planning	28.3	21.2
HIV- and STI-prevention services	7.1	5.3
Gender equality and reproductive rights	18.4	13.8
Young people's SRH and sexuality education	5.8	4.3
Data availability and analysis	24.5	18.3
Programme coordination and assistance	(0.6)	-0.4
<b>Total</b>	<b>133.7</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	126.7	98.8
B	1.5	1.2
C	-	0.0
Other countries/territories	-	0.0
<b>Total country/territory activities</b>	<b>128.2</b>	<b>100.0</b>
Country/territory activities	128.2	95.9
Regional activities	5.5	4.1
<b>Total region</b>	<b>133.7</b>	<b>100.0</b>

Table 12

**UNFPA EXPENSES FOR 2012 BY REGION**  
(Expenses - Other resources)

**ARAB STATES****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	1.0	3.7
Maternal and newborn health	9.4	34.6
Family planning	1.1	4.0
HIV- and STI-prevention services	5.6	20.6
Gender equality and reproductive rights	5.4	19.9
Young people's SRH and sexuality education	3.3	12.1
Data availability and analysis	1.8	6.6
Programme coordination and assistance	(0.4)	-1.5
<b>Total</b>	<b>27.2</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	15.9	60.5
B	9.7	36.9
C	0.2	0.8
Other countries/territories	0.5	1.8
<b>Total country/territory activities</b>	<b>26.3</b>	<b>100.0</b>
Country/territory activities	26.3	96.7
Regional activities	0.9	3.3
<b>Total region</b>	<b>27.2</b>	<b>100.0</b>

Table 13

**UNFPA EXPENSES FOR 2012 BY REGION**  
(Expenses - Other resources)

**EASTERN EUROPE AND CENTRAL ASIA****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	0.1	2.0
Maternal and newborn health	1.1	21.6
Family planning	0.5	9.8
HIV- and STI-prevention services	0.6	11.8
Gender equality and reproductive rights	1.7	33.3
Young people's SRH and sexuality education	0.4	7.8
Data availability and analysis	0.4	7.8
Programme coordination and assistance	0.3	5.9
<b>Total</b>	<b>5.1</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	0.0	0.0
B	1.6	39.0
C	2.1	51.2
Other countries/territories	0.4	9.8
<b>Total country/territory activities</b>	<b>4.1</b>	<b>100.0</b>
Country/territory activities	4.1	80.4
Regional activities	1.0	19.6
<b>Total region</b>	<b>5.1</b>	<b>100.0</b>

Table 14

**UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)**  
(Expenses - Other resources)

**ASIA AND THE PACIFIC****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	1.2	4.2
Maternal and newborn health	15.0	53.0
Family planning	2.9	10.2
HIV- and STI-prevention services	1.4	4.9
Gender equality and reproductive rights	5.0	17.7
Young people's SRH and sexuality education	0.5	1.8
Data availability and analysis	2.8	9.9
Programme coordination and assistance	(0.5)	-1.7
<b>Total</b>	<b>28.3</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	15.4	56.6
B	7.1	26.1
C	4.7	17.3
Other countries/territories	-	0.0
<b>Total country/territory activities</b>	<b>27.2</b>	<b>100.0</b>
Country/territory activities	27.2	96.1
Regional activities	1.1	3.9
<b>Total region</b>	<b>28.3</b>	<b>100.0</b>

Table 15

**UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)**  
(Expenses - Other resources)

**LATIN AMERICA AND THE CARIBBEAN****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	1.8	5.5
Maternal and newborn health	10.7	32.6
Family planning	4.1	12.5
HIV- and STI-prevention services	1.2	3.7
Gender equality and reproductive rights	5.3	16.2
Young people's SRH and sexuality education	7.8	23.7
Data availability and analysis	1.7	5.2
Programme coordination and assistance	0.2	0.6
<b>Total</b>	<b>32.8</b>	<b>100.0</b>

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

	<b>2012 (\$m)</b>	<b>%</b>
A	8.3	29.3
B	18.5	65.4
C	1.5	5.3
Other countries/territories	-	0.0
<b>Total country/territory activities</b>	<b>28.3</b>	<b>100.0</b>
Country/territory activities	28.3	86.3
Regional activities	4.5	13.7
<b>Total region</b>	<b>32.8</b>	<b>100.0</b>



Table 16

UNFPA EXPENSES FOR 2012 BY REGION (Cont'd)  
(Expenses - Other resources)

**GLOBAL PROGRAMME****BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES**

	<b>2012 (\$m)</b>	<b>%</b>
Population dynamics	2.2	2.0
Maternal and newborn health	5.6	5.1
Family planning	90.8	83.3
HIV- and STI-prevention services	1.8	1.7
Gender equality and reproductive rights	1.9	1.7
Young people's SRH and sexuality education	0.5	0.5
Data availability and analysis	1.2	1.1
Programme coordination and assistance	5.0	4.6
<b>Total</b>	<b>109.0</b>	<b>100.0</b>

## **B. Fund balances**

31. The excess of revenue over expenses (net surplus) for the year was \$169.4 million. The net surplus is shown in table 17.

## **IV. CASH AND INVESTMENTS**

32. At 31 December 2012, cash and investments held by UNFPA totalled \$934.5 million, made up of cash and cash equivalents of \$386.2 million, inclusive of investments with a duration of less than 90 days, and other investments of \$548.3 million. Cash, cash equivalents and investments are shown in table 19.

## **V. RECOMMENDATION**

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

- (a) ***Take note of the present report DP/FPA/2013/3 (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 other internationally agreed goals, including the Millennium Development Goals; as well as for UNFPA engagement in all relevant processes and activities leading to the adoption of the post-2015 development agenda.***

## ANNEX 1

Table 17  
Revenue and expenses for the year ended 31 December 2012

	<b>Regular resources</b>	<b>Other resources</b>	<b>Total resources</b>
	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>
<b>REVENUE</b>			
Regular resources contributions (including in-kind)	437.5	-	437.5
Other resources contribution revenue – net*	-	503.0	503.0
Other revenue**	30.3	9.3	39.6
<b>TOTAL REVENUE</b>	<b>467.8</b>	<b>512.3</b>	<b>980.1</b>
<b>EXPENSES</b>			
Expenses	469.0	341.7	810.7
<b>TOTAL EXPENSES</b>	<b>469.0</b>	<b>341.7</b>	<b>810.7</b>
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(1.2)</b>	<b>170.6</b>	<b>169.4</b>

\* Other resources contribution revenue is shown net of refunds to donors (\$7.5 million) and indirect cost recovery amount (\$23.1 million); the latter is here represented as part of the “other revenue” of regular resources.

\*\* Consistent with UNFPA financial statements, gains and losses from foreign exchange fluctuations related to realized and unrealized contributions receivable are shown separately from contributions as part of the “other revenue” line.

Table 18  
Revenue and expenses for the year ended 31 December 2012 – Other resources

	<b>Programmes</b>	<b>Junior Professional Officers</b>	<b>Procurement</b>	<b>Total resources</b>
	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>	<b>\$m</b>
<b>REVENUE</b>				
Other resources contribution revenue - gross	528.4*	5.2	-	533.6
Less refunds to donors	(7.5)	-	-	(7.5)
Less indirect costs	(23.1)	-	-	(23.1)
Other resources contribution revenue - net	497.8	5.2	-	503.0
Other revenue	6.4	-	2.9	9.3
<b>TOTAL REVENUE</b>	<b>504.2</b>	<b>5.2</b>	<b>2.9</b>	<b>512.3</b>
<b>EXPENSES</b>				
Expenses	336.1	7.2	(1.6)	341.7
<b>TOTAL EXPENSES</b>	<b>336.1</b>	<b>7.2</b>	<b>(1.6)</b>	<b>341.7</b>
<b>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>168.1</b>	<b>(2.0)</b>	<b>4.5</b>	<b>170.6</b>

\*Includes \$525.7 million of co-financing contributions received for UNFPA programmes.

Table 19  
Assets, liabilities and fund balances as at 31 December 2012

	<b>As at 31 December 2012</b>
	<b>\$m</b>
<b><i>Assets</i></b>	
Cash and cash equivalents	386.2
Investments	548.3
Contributions receivable	178.0
Other accounts receivable and prepayments	13.7
Operating fund advances	10.7
Inventories	35.9
Property, plant and equipment	33.7
<b>Total assets</b>	<b>1,206.5</b>
<b><i>Liabilities</i></b>	
Accounts payable and accruals	251.3
Employee benefits	210.0
Other current liabilities and deferred revenue	23.8
<b>Total liabilities</b>	<b>485.1</b>
<b>Net assets</b>	<b>721.4</b>
<b><i>Reserves and fund balances</i></b>	
Operational reserve	87.2
Reserve for field accommodation	6.1
Designated unearmarked fund balances	43.0
Non-designated earmarked and unearmarked fund balances	585.1
<b>Total reserves and fund balances</b>	<b>721.4</b>

Table 20  
Statement of changes in net assets for the year ended 31 December 2012

	<b>Fund balances</b>	<b>Reserves</b>	<b>Total net assets/ equity</b>
	\$m	\$m	\$m
Balance as at 31 December 2011	417.5	95.7	513.2
IPSAS adjustments	38.7	-	38.7
<b>Adjusted opening balance as at 1 January 2012</b>	<b>456.2</b>	<b>95.7</b>	<b>551.9</b>
<b>Movements in fund balances and reserves</b>			
Transfers to operational reserve	3.5	(3.5)	-
<b>Transfers within UNFPA resources</b>			
Reserve for field accommodation	(1.2)	1.2	-
Other adjustments	0.1	-	0.1
Surplus/(deficit) for the period	169.4	-	169.4
<b>Closing balance at 31 December 2012*</b>	<b>628.0</b>	<b>93.4</b>	<b>721.4</b>

\*See table 25 for an analysis of reserves and fund balances under regular resources. See paragraph 29 for an analysis of fund balances under other resources.

Table 21  
Regular resources – Contributions in excess of \$1.0 million for the year ended 31 December 2012

Donor	2012			2011			Variance		
	Currency	Local	\$	Currency	Local	\$	Total	Due to exchange gain (loss)	Due to increase/ (decrease) in contribution
Australia	US\$	14,861,000	14,861,000	US\$	10,388,205	10,388,205	4,472,795	-	4,472,795
Belgium	Euro	5,700,000	7,383,420	Euro	5,500,000	7,398,083	(14,663)	(283,685)	269,021
Canada	C\$	17,350,000	17,350,000	C\$	17,350,000	17,686,035	(336,035)	(336,035)	-
China	US\$	-	1,050,000	US\$	-	1,050,000	-	-	-
Denmark	DKr	250,000,000	44,012,955	DKr	205,000,000	37,484,001	6,528,954	(1,699,241)	8,228,195
Finland	Euro	29,000,000	36,024,845	Euro	28,500,000	40,598,291	(4,573,446)	(5,285,697)	712,251
Germany	Euro	16,000,000	20,740,645	Euro	15,600,000	21,972,497	(1,231,852)	(1,795,249)	563,397
Ireland	Euro	3,100,000	4,155,496	Euro	3,050,000	4,295,775	(140,279)	(210,702)	70,423
Japan	US\$	-	24,910,167	US\$	-	25,438,946	(528,779)	-	(528,779)
Luxembourg	Euro	2,650,000	3,423,773	Euro	2,650,000	3,482,260	(58,487)	(58,487)	-
Netherlands	Euro	40,000,000	49,019,608	Euro	42,538,000	59,912,676	(10,893,068)	(7,318,420)	(3,574,648)
New Zealand	US\$	-	5,038,175	US\$	4,573,775	4,573,775	464,400	-	464,400
Norway	Nkr	332,000,000	59,423,992	Nkr	332,000,000	55,742,109	3,681,883	3,681,883	-
Spain	Euro	1,500,000	1,948,052	Euro	12,000,000	16,000,000	(14,051,948)	(51,948)	(14,000,000)
Sweden	Skr	445,500,000	66,314,379	Skr	445,500,000	69,370,912	(3,056,533)	(3,056,533)	-
Switzerland	SWF	14,000,000	15,053,763	SWF	-	-	15,053,763	-	15,053,763
United Kingdom	£	20,000,000	31,796,502	£	20,000,000	30,864,198	932,304	932,304	-
United States of America	US\$	-	30,200,000	US\$	-	37,000,000	(6,800,000)	-	(6,800,000)
Other donors*			4,792,647			6,917,116	(2,124,469)	-	(2,124,469)
Total contributions			437,499,419			450,174,879	(12,675,460)	(15,481,810)	2,806,349

\* The category of "other donors" in 2012 includes countries that contributed more than \$ 1.0 million in 2012 but not in 2011.

Table 22  
Programme activities expenses by recipient country/territory and region

	Country category	Regular resources \$m	Other resources \$m	Total \$m
<b>Sub-Saharan Africa</b>				
Angola	A	2.7	0.1	2.8
Benin	A	2.4	1.8	4.2
Burkina Faso	A	3.5	5.9	9.4
Burundi	A	1.8	0.8	2.6
Cameroon	A	2.9	0.4	3.3
Cape Verde	A	1.3	-	1.3
Central African Republic	A	2.4	1.5	3.9
Chad	A	3.9	2.1	6.0
Comoros	A	1.2	0.9	2.1
Congo	A	1.7	1.4	3.1
Côte d'Ivoire	A	5.0	3.3	8.3
Democratic Republic of the Congo	A	7.6	5.7	13.3
Equatorial Guinea	A	1.8	-	1.8
Eritrea	A	1.6	1.0	2.6
Ethiopia	A	6.0	6.2	12.2
Gabon	A	1.0	0.4	1.4
Gambia	A	1.9	1.0	2.9
Ghana	A	2.6	0.4	3.0
Guinea	A	2.7	1.9	4.6
Guinea-Bissau	A	1.5	0.5	2.0
Kenya	A	4.9	0.8	5.7
Lesotho	A	1.8	1.0	2.8
Liberia	A	2.4	1.6	4.0
Madagascar	A	3.6	2.0	5.6
Malawi	A	3.4	2.9	6.3
Mali	A	2.3	1.0	3.3
Mauritania	A	3.0	1.1	4.1
Mozambique	A	4.7	2.1	6.8
Namibia	A	1.8	0.5	2.3
Niger	A	3.4	9.9	13.3
Nigeria	A	7.2	13.3	20.5
Rwanda	A	4.2	5.7	9.9



	Country category	Regular resources \$m	Other resources \$m	Total \$m
Sao Tome and Principe	A	0.6	0.1	0.7
Senegal	A	2.9	1.4	4.3
Sierra Leone	A	2.4	10.1	12.5
South Sudan	A	2.9	4.6	7.5
Swaziland	A	1.6	0.8	2.4
Togo	A	1.6	1.6	3.2
Uganda	A	6.7	13.2	19.9
United Republic of Tanzania	A	4.1	7.9	12.0
Zambia	A	4.0	1.3	5.3
Zimbabwe	A	4.0	8.5	12.5
<b>Total category A countries/territories</b>		<b>129.0</b>	<b>126.7</b>	<b>255.7</b>
Botswana	B	1.4	0.6	2.0
South Africa	B	2.2	0.9	3.1
<b>Total category B countries/territories</b>		<b>3.6</b>	<b>1.5</b>	<b>5.1</b>
Mauritius	C	-	-	-
Seychelles	C	0.1	-	0.1
<b>Total category C countries/territories</b>		<b>0.1</b>	<b>-</b>	<b>0.1</b>
Total country/territory projects		132.7	128.2	260.9
Regional projects in Sub-Saharan Africa		9.3	5.5	14.8
<b>Total programme expenses</b>		<b>142.0</b>	<b>133.7</b>	<b>275.7</b>
<b>Arab States</b>				
Djibouti	A	0.7	0.2	0.9
Somalia	A	2.5	2.2	4.7
State of Palestine*	A	2.4	2.1	4.5
Sudan	A	4.6	10.7	15.3
Yemen	A	2.2	0.7	2.9
<b>Total category A countries/territories</b>		<b>12.4</b>	<b>15.9</b>	<b>28.3</b>
Algeria	B	0.4	0.1	0.5
Egypt	B	2.7	0.3	3.0
Iraq	B	2.5	5.0	7.5
Lebanon	B	1.0	0.8	1.8

	Country category	Regular resources	Other resources	Total
		\$m	\$m	\$m
Morocco	B	1.2	1.0	2.2
Syrian Arab Republic	B	1.9	2.5	4.4
Tunisia	B	0.7	-	0.7
<b>Total category B countries/territories</b>		<b>10.4</b>	<b>9.7</b>	<b>20.1</b>
Jordan	C	1.7	0.2	1.9
<b>Total category C countries/territories</b>		<b>1.7</b>	<b>0.2</b>	<b>1.9</b>
Libya		0.8	-	0.8
Oman		0.1	0.5	0.6
<b>Total other countries/territories</b>		<b>0.9</b>	<b>0.5</b>	<b>1.4</b>
Total country/territory projects		25.4	26.3	51.7
Regional projects in Arab States		3.9	0.9	4.8
<b>Total programme expenses</b>		<b>29.3</b>	<b>27.2</b>	<b>56.5</b>
<b>Eastern Europe and Central Asia</b>				
Albania	B	0.7	0.2	0.9
Armenia	B	0.6	-	0.6
Azerbaijan	B	0.7	-	0.7
Bosnia and Herzegovina	B	0.4	0.4	0.8
Kazakhstan	B	0.6	0.3	0.9
Kyrgyzstan	B	0.9	0.3	1.2
Tajikistan	B	0.9	0.1	1.0
Turkmenistan	B	0.7	0.1	0.8
Uzbekistan	B	1.1	0.2	1.3
<b>Total category B countries/territories</b>		<b>6.6</b>	<b>1.6</b>	<b>8.2</b>
Belarus	C	0.4	0.3	0.7
Bulgaria	C	-	-	-
Georgia	C	0.7	0.8	1.5
Republic of Moldova	C	0.5	0.1	0.6
Romania	C	0.2	-	0.2
Russian Federation	C	0.7	0.2	0.9
Serbia	C	0.2	-	0.2
Turkey	C	1.5	0.6	2.1
Ukraine	C	0.7	0.1	0.8
<b>Total category C countries/territories</b>		<b>4.9</b>	<b>2.1</b>	<b>7.0</b>

	Country category	Regular resources	Other resources	Total
		\$m	\$m	\$m
Kosovo		0.3	0.2	0.5
the former Yugoslav Rep. of Macedonia		0.2	0.2	0.4
<b><i>Total other countries/territories</i></b>		<b><i>0.5</i></b>	<b><i>0.4</i></b>	<b><i>0.9</i></b>
Total country/territory projects		12.0	4.1	16.1
Regional projects in Eastern Europe and Central Asia		4.5	1.0	5.5
<b>Total programme expenses</b>		<b>16.5</b>	<b>5.1</b>	<b>21.6</b>
<b>Asia and the Pacific</b>				
Afghanistan	A	6.1	2.7	8.8
Bangladesh	A	5.5	5.6	11.1
Bhutan	A	1.5	-	1.5
Cambodia	A	3.6	0.6	4.2
India	A	12.5	-	12.5
Lao People's Democratic Republic	A	1.8	0.8	2.6
Maldives	A	0.6	-	0.6
Myanmar	A	5.8	1.6	7.4
Nepal	A	4.3	0.7	5.0
Pakistan	A	6.2	1.9	8.1
Papua New Guinea	A	2.0	0.9	2.9
Timor-Leste	A	2.6	0.6	3.2
<b><i>Total category A countries/territories</i></b>		<b><i>52.5</i></b>	<b><i>15.4</i></b>	<b><i>67.9</i></b>
Democratic People's Republic of Korea	B	1.2	0.2	1.4
Indonesia	B	6.0	0.3	6.3
Iran, Islamic Republic of	B	1.5	-	1.5
Mongolia	B	1.9	0.7	2.6
Philippines	B	5.7	5.5	11.2
Viet Nam	B	2.4	0.4	2.8
<b><i>Total category B countries/territories</i></b>		<b><i>18.7</i></b>	<b><i>7.1</i></b>	<b><i>25.8</i></b>
China	C	4.6	0.3	4.9
Malaysia	C	0.4	-	0.4
Pacific Multi Islands**	C	2.8	3.2	6.0
Sri Lanka	C	3.3	0.3	3.6
Thailand	C	1.8	0.9	2.7
<b><i>Total category C countries/territories</i></b>		<b><i>12.9</i></b>	<b><i>4.7</i></b>	<b><i>17.6</i></b>

	Country category	Regular resources \$m	Other resources \$m	Total \$m
Total country/territory projects		84.1	27.2	111.3
Regional projects in Asia and the Pacific		7.5	1.1	8.6
<b>Total programme expenses</b>		<b>91.6</b>	<b>28.3</b>	<b>119.9</b>
<b>Latin America and the Caribbean</b>				
Guatemala	A	1.5	4.4	5.9
Haiti	A	3.1	3.2	6.3
Honduras	A	1.6	0.7	2.3
<b>Total category A countries/territories</b>		<b>6.2</b>	<b>8.3</b>	<b>14.5</b>
Bolivia	B	1.6	1.5	3.1
Brazil	B	2.4	0.3	2.7
Caribbean, English-/Dutch-speaking***	B	3.3	0.8	4.1
Colombia	B	1.7	2.3	4.0
Costa Rica	B	0.8	0.2	1.0
Dominican Republic	B	0.7	1.0	1.7
Ecuador	B	1.0	1.1	2.1
El Salvador	B	1.0	1.2	2.2
Nicaragua	B	1.6	4.0	5.6
Panama	B	0.7	0.4	1.1
Paraguay	B	0.8	-	0.8
Peru	B	2.0	0.4	2.4
Venezuela (Bolivarian Rep. of)	B	1.3	5.3	6.6
<b>Total category B countries/territories</b>		<b>18.9</b>	<b>18.5</b>	<b>37.4</b>
Argentina	C	0.8	-	0.8
Chile	C	0.3	-	0.3
Cuba	C	0.9	-	0.9
Mexico	C	1.4	1.0	2.4
Uruguay	C	0.7	0.5	1.2
<b>Total category C countries/territories</b>		<b>4.1</b>	<b>1.5</b>	<b>5.6</b>
Total country/territory projects		29.2	28.3	57.5
Regional projects in Latin America and the Caribbean		5.3	4.5	9.8
<b>Total programme expenses</b>		<b>34.5</b>	<b>32.8</b>	<b>67.3</b>

\*Designation since December 2012.

\*\*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.

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

Table 23  
 Programme activities expenses by recipient least developed countries and low-income economies  
 Regular resources

	Least developed countries	Low-income economies
	m\$	m\$
Afghanistan	6.1	6.1
Angola	2.7	
Bangladesh	5.5	5.5
Benin	2.4	2.4
Bhutan	1.5	
Burkina Faso	3.5	3.5
Burundi	1.8	1.8
Cambodia	3.6	3.6
Central African Republic	2.4	2.4
Chad	3.9	3.9
Comoros	1.2	1.2
Democratic People's Republic of Korea		1.2
Democratic Republic of the Congo	7.6	7.6
Djibouti	0.7	
Equatorial Guinea	1.8	
Eritrea	1.6	1.6
Ethiopia	6.0	6.0
Gambia	1.9	1.9
Guinea	2.7	2.7
Guinea-Bissau	1.5	1.5
Haiti	3.1	3.1
Kenya		4.9
Kyrgyzstan		0.9
Lao People's Democratic Republic	1.8	
Lesotho	1.8	
Liberia	2.4	2.4
Madagascar	3.6	3.6
Malawi	3.4	3.4
Mali	2.3	2.3
Mauritania	3.0	3.0
Mozambique	4.7	4.7
Myanmar	5.8	5.8
Nepal	4.3	4.3
Niger	3.4	3.4
Rwanda	4.2	4.2
Sao Tome and Principe	0.6	
Senegal	2.9	
Sierra Leone	2.4	2.4
Somalia	2.5	2.5
South Sudan	2.9	
Sudan	4.6	
Tajikistan		0.9
Timor-Leste	2.6	
Togo	1.6	1.6
Uganda	6.7	6.7
United Republic of Tanzania	4.1	4.1
Yemen	2.2	
Zambia	4.0	
Zimbabwe		4.0
<b>Total</b>	<b>139.3</b>	<b>121.1</b>

Table 24  
Integrated resource plan, 2012

	2012-2013				2012 Actuals			
	Regular resources	Other resources	Total resources	% of total	Regular resources	Other Resources	Total resources	% of total
	\$m	\$m	\$m		\$m	\$m	\$m	
<b>1. Resources available</b>								
Opening balance a/	49.8	407.5	457.3		49.8	407.5	457.3	
Revenue								
Contributions	1,020.0	680.0	1,700.0		437.5	533.6	971.1	
Refunds to Donors b/						(7.5)	(7.5)	
Transfers to other revenue for taxreimb. c/	(6.5)		(6.5)		(3.3)		(3.3)	
Subtotal	1,013.5	680.0	1,693.5		434.2	526.1	960.3	
Other revenue	25.3		25.3		10.5	9.3	19.8	
Total revenue	1,038.8	680.0	1,718.8		444.7	535.4	980.1	
<b>Total available</b>	<b>1,088.6</b>	<b>1,087.5</b>	<b>2,176.1</b>		<b>494.5</b>	<b>942.9</b>	<b>1,437.4</b>	
<b>2. Use of resources d/</b>								
A. Development activities								
A.1 Programmes - gross e/	820.4	686.5	1,506.9		341.2	383.3	724.5	
Cost recovery f/		(47.3)	(47.3)			(23.1)	(23.1)	
A.1 Programmes - net e/	820.4	639.2	1,459.6	83.3%	341.2	360.1	701.3	83.9%
A.2 Development effectiveness	47.1	10.4	57.5	3.3%	21.4	5.0	26.4	3.2%
Total Development	867.5	649.6	1,517.1	86.6%	362.6	365.1	727.7	87.0%
B. United Nations development coordination								
C. Management activities								
C.1 Recurring costs	191.1	36.8	227.9	13.0%	87.6	18.1	105.7	12.6%
C.2 Non-recurring costs	6.8	-	6.8	0.4%	2.6	-	2.6	0.3%
Total management	197.9	36.8	234.7	13.4%	90.2	18.1	108.3	13.0%
D. Special purpose								
D.1 Capital investments	-	-	-		-	-	-	
<b>Total use of resources (A+B+C+D)</b>	<b>1,065.4</b>	<b>686.5</b>	<b>1,751.8</b>	<b>100.0%</b>	<b>452.8</b>	<b>383.2</b>	<b>836.0</b>	<b>100.0%</b>
<b>3. Balance of resources (1-2)</b>	<b>23.2</b>	<b>401.0</b>	<b>424.3</b>	<b>24.2%</b>	<b>41.7</b>	<b>559.7</b>	<b>601.4</b>	<b>71.9%</b>
<b>4. Others</b>								
Transfers to operational reserve	-	-	-		3.5		3.5	
Transfers to other reserves g/					(1.2)		(1.2)	
Other adjustments h/	-	-	-		(2.2)	(0.6)	(2.8)	
<b>Total others</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>0.1</b>	<b>(0.6)</b>	<b>(0.5)</b>	
<b>5. Closing balance (3+4) i/</b>	<b>23.2</b>	<b>401.0</b>	<b>424.3</b>		<b>41.8</b>	<b>559.1</b>	<b>600.9</b>	
<b>Summary institutional budget:</b>								
A.2 Development effectiveness	47.1	10.4	57.5	3.3%	21.4	5.0	26.4	3.2%
C.1 Management recurring costs	191.1	36.8	227.9	13.0%	87.6	18.1	105.7	12.6%
C.2 Management non-recurring costs	6.8	-	6.8	0.4%	2.6	-	2.6	0.3%
D.1 Special purpose	-	-	-	0.0%	-	-	-	0.0%
<b>Total</b>	<b>245.0</b>	<b>47.3</b>	<b>292.2</b>	<b>16.7%</b>	<b>111.6</b>	<b>23.1</b>	<b>134.7</b>	<b>16.1%</b>

a/ Opening regular resources balance includes programmable funds as shown in the financial statements for the year 2010-2011. They exclude resources set aside for headquarters relocation, procurement and the private endowment trust, as well as the unfunded After-Service Health Insurance (ASHI) and other staff benefits liabilities. For the purpose of this statement, fund balances amounts are represented consistently with the modified accrual basis used for allocation of resources rather than with the full accrual accounting base adopted under IPSAS and are therefore not comparable with the 2012 opening balances as shown in the 2012 financial statements.

b/ Refunds to donors for unutilized amounts remaining at the expiration of agreements with donors are shown as direct reductions of the contributions to other resources.

c/ The amount related to reimbursement of income taxes to nationals of one Member State is shown as a reduction of contributions to regular resources and transfer to other revenue.

d/ Consistent with the purpose of this table to show disbursements of available resources in 2012, amounts reported under "use of resources" are presented consistently with the modified accrual accounting basis, as opposed to amounts presented in the rest of the document, which are presented consistently with the full accrual accounting basis.

e/ "Programmes - gross" reflects total programme expenses inclusive of cost recovery, while "Programmes - net" excludes them, thus enabling comparison with the estimates in the budget document.

f/ The amount in the column "Other resources", under the 2012-2013 plan, includes indirect cost recovery from co-financing resources (\$40.8 million) and income tax to be reimbursed to nationals of one Member State (\$6.5 million).

g/ The transfers to other resources include net movements of balances for reserve for field accommodation.

h/ "Other adjustments" include transfers to/from designated funds, and transfers from/to regular resources and other resources fund balances. In particular, the column "regular resources" includes an amount of \$2.7 million related to excess indirect cost recovery.

i/ Closing regular resources balance includes only programmable funds. For the purpose of this statement, fund balances amounts are represented consistent with the modified accrual basis. The net difference between the programmable balance per this schedule (\$41.8 million) and table 25 (\$27.6 million) is \$14.2 million, details of which are shown in the analysis annexed to table 25.

Table 25  
Regular resources - Movements in reserves and fund balances

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million	\$million
<b>Operational reserve</b>											
Balance at 1 January	51.7	50.0	57.7	64.5	70.2	72.1	72.8	81.1	93.9	98.2	90.7
Transfer (to)/from Programmable Fund	(1.7)	7.7	6.8	5.7	1.9	0.7	8.3	12.8	4.4	(7.5)	(3.5)
Balance at 31 December	50.0	57.7	64.5	70.2	72.1	72.8	81.1	93.9	98.2	90.7	87.2
<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	6.1
<b>Programmable fund</b>											
Balance at 1 January	39.9	6.6	20.0	25.0	48.6	1.2	65.6	76.6	66.0	91.5	10.0
IPSAS reserve*											16.1
Reclassified from regular resources to other resources	-	-	-	-	-	-	-	-	(0.5)	-	
Net excess/(deficit) of income over expenditure	(33.6)	21.7	12.9	30.6	32.2	71.7	17.0	18.9	24.3	(14.2)	(1.2)
Transfer to/(from) other resources	(1.4)	(0.6)	(1.1)	0	(0.5)	(0.1)	0.5	(0.2)	3.1	1.7	(0.7)
Transfer (to)/from operational reserve	1.7	(7.7)	(6.8)	(5.7)	(24.5)	(1.1)	(8.3)	(12.8)	(4.4)	7.5	3.5
Savings on prior periods' obligations				(1.3)	2.5	0.2	-	(0.0)	-	-	-
Prior period staff-related benefits					(57.1)	(6.3)	1.8	(16.4)	3.0	(76.6)	-
Balance at 31 December**	6.6	20.0	25.0	48.6	1.2	65.6	76.6	66.0	91.5	10.0	27.6
<b>Fund balances at 31 December</b>	61.6	82.7	94.5	123.8	78.3	143.4	162.7	164.9	194.8	105.7	121.0

\*International Public Sector Accounting Standards (IPSAS) - adopted by UNFPA effective 1 January 2012

\*\*Additional details pertaining to balance at 31 December

	2012
	<u>\$millions</u>
Programme fund balance	27.6
Less:	
Private endowment fund	(38.5)
Procurement services	(1.8)
After-Service Health Insurance (ASHI) and Staff Benefits Fund	87.2
Cost recovery fund	(2.7)
<b>IPSAS adjustments</b>	
Undepreciated property, plant and equipment	(23.4)
Inventory	(6.7)
Distributable balance	<u>41.8</u>

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

<sup>1</sup> Bahrain, Kuwait, Libya, 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> South Sudan became independent on 9 July 2011.

<sup>3</sup> At the time of the Executive Board review in 2008, the designation used was Occupied Palestinian Territory.

<sup>4</sup> The Cook Islands, Marshall Islands, Micronesia (Federated States of), Nauru, Niue, Palau, Tokelau and Tonga.

<sup>5</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.