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Financial Report and audited financial statements for the financial period 1 January 1998 to 31 December 1999 and Report of the External Auditor

Joint United Nations Programme on HIV/AIDS (UNAIDS)
Geneva, May 2000

Financial Report
and audited financial statements
for the financial period
1 January 1998 to 31 December 1999
and Report of the External Auditor

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**FINANCIAL REPORT ON THE ACCOUNTS OF UNAIDS SECRETARIAT
FOR THE FINANCIAL PERIOD
1 January 1998 to 31 December 1999**

**Certification of the Financial Statement
(page 10) by the
World Health Organization**

UNAIDS

Hilary F. Wild
Director,
Department of Financial Services

Peter Piot
Executive Director

Date _____

Date _____

PART I

INTRODUCTION

1. The Financial Report of the Joint United Nations Programme on HIV/AIDS (UNAIDS) for the biennium 1998-1999 is jointly submitted by WHO and the UNAIDS Secretariat to the UNAIDS Programme Coordinating Board (PCB) in accordance with Function 5 (vi) of its Modus Operandi, which requires the PCB to review “the audited financial report of the Programme”.

Presentation of the financial report

2. The Financial Report has been prepared in accordance with the updated version of the United Nations System Accounting Standards (UNAS), with the recommended formats for presentation of information in the financial statements. It contains three parts. **Part I** presents general information and the main highlights of the report on the biennium. **Part II** contains the Opinion of the External Auditor. **Part III** contains a statement of the accounting policies, and the principal financial statements and schedules supported by general notes on the information provided.

3. The report also contains some Annexes which are not subjected to audit, and which are provided for the information of the PCB only.

Goals and objectives of UNAIDS

4. The global mission of UNAIDS as the main advocate for worldwide action against AIDS is to lead, strengthen and support an expanded response to the epidemic. This response has four goals as defined in the UNAIDS Strategic Plan (1996-2000):

- to prevent the spread of HIV;
- to provide care and support for those infected and affected by the disease;
- to reduce the vulnerability of individuals and communities to HIV/AIDS;
- to alleviate the socioeconomic and human impact of the epidemic.

5. To address these goals within its comprehensive multisectoral response, UNAIDS has focused its efforts in five key areas: Facilitation; Information and knowledge dissemination; Policy guidance; Advocacy; and Tracking the epidemic.

UNAIDS 1998-1999 budget

6. At its meeting in April 1997, the PCB approved the UNAIDS Budget and Workplan for the 1998-1999 biennium in an amount of US\$120 million, with a breakdown that corresponds to the following major categories of expenditure:

- Substantive programme expenditure (US\$95,590,000)
- Programme management and administrative expenditure (US\$24,410,000)

7. This was the second programme budget for UNAIDS which started functioning on 1 January 1996, with 1995 being a pre-operational and preparatory year. This programme budget is structured around 21 components that represent a general framework within which HIV/AIDS-related activities of UNAIDS and its Cosponsoring Organizations were conducted during 1998 and 1999.

8. The 1998-1999 budget and workplan was essentially approved in terms of an overall broadly estimated budget on the understanding that management workplans and detailed budgets would be prepared during the course of the biennium. During this exercise, based on the authority given to him by the PCB on reprogramming, the Executive Director approved the reallocation of an amount of US\$ 5.8 million from the budgeted cost of posts to increase the budgetary allocations for programme activities. This was possible because, in addition to the rate of vacant posts which approached 17% during the 1998-1999

biennium, the strengthening of the US dollar *vis-à-vis* the major currencies generated substantial savings on staff costs.

9. Details of how the approved programme budget was implemented during the biennium are provided in Part III.

Overview of the financial situation

10. During the period under report, total funds pledged against the Approved Budget and Workplan for 1998-1999 amounted to US\$ 113.4 million. Of these pledges, US\$ 102 million was actually received in the UNAIDS Trust Fund as at 31 December 1999; resulting in a rate of collection of approximately 90% as compared with a collection rate of 81% at the end of 1997.

11. Workplan expenditure for 1998-1999 amounted to US\$ 112.5 million. This reflects an increase of US\$ 10.8 million in comparison with the 1996-1997 workplan expenditure, which totalled US\$ 101.7 million.

12. Based on recommendation 5.2 made by the PCB (UNAIDS/PCB(8)/99.7), the level of the UNAIDS Operating Reserve Fund (ORF) was adjusted from US\$ 33 million to US\$ 25 million. In accordance with the same recommendation, the US\$ 8 million freed from the ORF has been earmarked to respond to emerging needs in countries most affected by the epidemic, within the framework of the International Partnership against AIDS in Africa (IPAA).

PART II

External Auditor



A U D I T O R - G E N E R A L

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LETTER OF TRANSMITTAL

12 May 2000

The Chairman
Ninth meeting of the Programme Coordinating Board
Joint United Nations Programme on HIV/AIDS
20, Avenue Appia
CH -1211 Geneva 27
Switzerland

Dear Sir

LETTER OF TRANSMITTAL

I have the honour to submit herewith, for presentation to the Ninth meeting of the Programme Coordinating Board, a certified copy of the Financial Statements of the Joint United Nations Programme on HIV/AIDS for the period 1 January 1998 to 31 December 1999, together with my report thereon.

Yours sincerely

Berner Matthee
EXTERNAL AUDITOR
AUDITOR-GENERAL OF THE REPUBLIC OF SOUTH AFRICA

OPINION OF THE EXTERNAL AUDITOR

To: The Programme Coordinating Board for the Joint United Nations Programme on HIV/AIDS

We have audited the accompanying financial statements, comprising Statement I and the relevant schedules and supporting notes of the Joint United Nations Programme on HIV/AIDS for the financial period ended 31 December 1999. These financial statements are the responsibility of the Director. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all respects, the balance of the Fund of the Joint United Nations Programme on HIV/AIDS as at 31 December 1999 and the results of operations for the period then ended in accordance with the stated accounting policies set out in the Statement of Accounting Policies, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the Joint United Nations Programme on HIV/AIDS which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and Legislative Authority.

We have no further observations to report as a result of our audit.

Berner Matthee
External Auditor
Auditor-General of the Republic of South Africa

Geneva, Switzerland
12 May 2000

PART III

Financial Statements, Schedules and other details of the report

Background note

13. This part of the Financial Report presents the overall financial position of UNAIDS as at 31 December 1999, for the attention of the PCB members and donors. It is presented essentially in the same structure as the 1996-1997 financial report prepared by UNAIDS for the PCB. As the 1998-1999 financial period was the second biennium of operation for the Programme, comparative information in respect of the previous financial period is included in the Statement of Income and Expenditure and Change in Reserves and Fund Balances (Statement I).

14. The statement and supporting schedules have been prepared in compliance with the requirements of the WHO Financial Regulations. The schedules provide background details and explanations in support of individual funds and accounts administered by WHO on behalf of UNAIDS for the biennial financial period 1 January 1998 – 31 December 1999.

15. The assets and liabilities of the Programme including its cash, imprest and bank accounts are maintained globally by WHO with aggregated figures reflected in its books. Therefore, the financial reports prepared by UNAIDS do not include separate “Statements of assets, liabilities, and reserves and fund balances” (Statement II) and “Statement of cash flow” (Statement III). Nevertheless, the main elements related to the measurement of the financial situation of UNAIDS have been included in Statement I and/or disclosed in the accompanying notes.

STATEMENT OF ACCOUNTING POLICIES

General accounting policies

16. The accounts of UNAIDS are maintained in accordance with the Financial Regulations and Financial Rules of WHO. The financial reporting applied in UNAIDS is based upon the requirements of the United Nations System Accounting Standards (A/48/530) as recognized by the General Assembly resolution 48/216 C of 23 December 1993 and subsequent revisions. The financial statements, accompanying notes and schedules for the financial period 1998-1999, are therefore established in accordance with the United Nations System Accounting Standards (UNAS), and drawn up in the format stated therein.

Unit of account and general presentation

17. The financial statements and schedules are presented in US dollars. All assets and liabilities for the Programme are maintained globally within WHO’s books and are not segregated by source of funds.

Accounting convention

18. The financial period is a biennium and consists of two consecutive calendar years.

Income: Contributions, Letters of Credit, miscellaneous income and interest

19. Income for UNAIDS activities is recorded on a cash basis, i.e. when funds are actually received.

20. Pledges are recorded only when they are received in the form of Letter of Credit.

21. Refunds of expenditures charged to prior financial periods, proceeds from sales, honoraria received by UNAIDS staff in their official capacities and small donations from individuals, are credited to miscellaneous income.

22. Interest income is based only on amounts received and accrued from cash and term deposits relating to the financial period.

Unliquidated obligations

23. Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. Unliquidated obligations for the current period in respect of all activities remain valid for the financial period following the end of the financial period to which they relate.

Translation of transactions incurred and assets and liabilities held in currencies other than US dollars

24. Translation of transactions expressed in currencies other than US dollars is effected at the prevailing United Nations accounting rates of exchange applicable at the date of the transaction.

25. Assets and liabilities held in other currencies at the end of the financial period are, in accordance with WHO accounting practice, translated into US dollars at the United Nations accounting rates of exchange prevailing on 31 December of the closing year. However, when significant changes occur between currencies at the end of a financial period, the exchange rates used to translate into US-dollar funds held in such currencies as at 31 December, are those in force on 1 January of the subsequent year.

Accounting for exchange differential

26. Exchange rate gains and losses on the purchase and sale of currencies, in addition to the exchange differential arising from the revaluation of cash book balances, are adjusted against the funds and accounts which participate in the apportionment of interest under the WHO General Investment Plan. All other exchange differences are transferred from WHO to the UNAIDS Trust Fund.

STATEMENT OF INCOME AND EXPENDITURE AND FUND BALANCES FOR THE FINANCIAL PERIOD 1998-1999 (STATEMENT I)

INCOME

27. Total income amounted to **US\$ 152,750,988** in 1998-1999 as compared to **US\$ 126,608,171** in 1996-1997, reflecting an increase of US\$ 26,142,817 or approximately 20.6 per cent. As shown in Statement I (column e), the income available to the Programme during the 1998-1999 biennium was made up as follows:

- **US\$ 137,197,398** received from 25 governments, of which funds amounting to US\$ 27,276,114 are contributions pledged for 1997 but actually received between January and September 1998;
- **US\$ 7,153,115** contributed by 4 cosponsoring organizations;
- **US\$ 431,415** including the funds received from public and private contributors other than governments, miscellaneous donations resulting from UNAIDS promotional campaigns, honorarium received by staff and the share of administrative costs received from WHO;
- **US\$ 7,969,060** representing the total amount of interest received during 1998-1999. The interest earned and apportioned during the financial period on UNAIDS funds is retained under the respective funds (core, non-core and funds for the Junior Professional Officers) concerned.

Statement I. Statement of income and expenditure and fund balances
All sources of funds for the financial period 1998-1999
as at 31 December 1999 (expressed in US dollars)

References	Core funds	Operating Reserve Fund	Other funds		Total for financial period	
	1998-1999	1998-1999	Non-core funds* 1998-1999	Junior Prof. Officers 1998-1999	1998-1999	1996-1997
	(a)	(b)	(c)	(d)	(e) = (a+b+c+d)	
INCOME:						
Governments	119,504,326		15,340,895	2,352,177	137,197,398	113,488,226
Cosponsoring Organizations	3,645,615		3,507,500		7,153,115	5,989,500
Other income	422,514		8,901		431,415	932,295
	123,572,455		18,857,296	2,352,177	144,781,928	120,410,021
Interest received	6,509,010		1,376,620	83,430	7,969,060	6,198,150
TOTAL INCOME	130,081,465		20,233,916	2,435,607	152,750,988	126,608,171
	Schedules 1, 2 & 3					
EXPENDITURE:						
Programme activities	112,983,549		20,125,294	2,015,666	135,124,509	118,645,179
TOTAL EXPENDITURE	112,983,549		20,125,294	2,015,666	135,124,509	118,645,179
	Schedules 4, 5, 6, 7 & 8 paras. 38 & 40					
EXCESS OF INCOME OVER EXPENDITURE	17,097,916		108,622	419,941	17,626,479	7,962,992
	paras. 53 & 54					
Transfer from WHO						
Global Programme on AIDS	para. 55	5,000,000			5,000,000	36,970,199
Reduction/cancellation of unliquidated obligations	para. 57	5,058,095			5,058,095	
Transfer from core funds to						
Operating Reserve	para. 63	(5,000,000)	5,000,000			
Other adjustments	para. 65	(1,169)			(1,169)	3,124
TOTAL CHANGES IN FUND BALANCES	para. 67	22,154,842	5,000,000	108,622	419,941	27,683,405
FUND BALANCES - 1 JANUARY 1998	para. 66	17,322,248	20,000,000	10,534,503	518,580	48,375,331
FUND BALANCES - as at 31 December 1999	para. 68	39,477,090	25,000,000	10,643,125	938,521	76,058,736
						48,375,331

* Referred to as "Outside core funds" in the 1996-1997 Financial Report.

Schedule 1: Core funds - Details of income
as at 31 December 1999
(expressed in US dollars)

Source of income	Funds received toward the Approved Programme Budget and Workplan for 1998-1999			Funds received toward the IPAA	Total for financial period 1998-1999
	1997 income received in 1998	1998 - 1999 income	Total income for Approved Workplan		
	(a)	(b)	(c) = (a+b)		
Governments					
Andorra		9,000	9,000		9,000
Australia		1,994,361	1,994,361		1,994,361
Belgium		3,335,007	3,335,007		3,335,007
Canada		4,634,928	4,634,928		4,634,928
China		199,964	199,964		199,964
Denmark		6,570,802	6,570,802		6,570,802
Finland		1,080,311	1,080,311		1,080,311
France	1,666,667	2,565,387	4,232,054		4,232,054
Germany		2,280,381	2,280,381		2,280,381
Ireland		204,413	204,413		204,413
Italy		563,146	563,146		563,146
Japan	2,900,000	6,800,000	9,700,000		9,700,000
Luxemburg		805,432	805,432		805,432
Monaco		11,973	11,973		11,973
Netherlands		9,809,114	9,809,114	1,370,940	11,180,054
Norway		7,143,361	7,143,361	3,531,511	10,674,872
Russian Federation		1,000,000	1,000,000		1,000,000
South Africa		79,137	79,137		79,137
Spain		322,889	322,889		322,889
Sweden	1,262,280	8,838,138	10,100,418		10,100,418
Switzerland		3,025,439	3,025,439		3,025,439
Canton de Genève		601,333	601,333		601,333
Thailand		99,695	99,695		99,695
United Kingdom	1,916,667	9,451,550	11,368,217		11,368,217
United States of America	15,430,500	20,000,000*	35,430,500		35,430,500
	23,176,114	91,425,761	114,601,875	4,902,451	119,504,326
Cosponsoring Organizations					
UNFPA		140,000	140,000		140,000
WHO		720,000	720,000		720,000
World Bank		2,768,615	2,768,615		2,768,615
UNICEF		17,000	17,000		17,000
		3,645,615	3,645,615		3,645,615
Other Income					
Miscellaneous		79,351	79,351		79,351
Share of administrative costs from WHO		343,163	343,163		343,163
		422,514	422,514		422,514
Interest received					
Interest received		6,509,010	6,509,010		6,509,010
		6,509,010	6,509,010		6,509,010
Total (see para. 29)	23,176,114	102,002,900	125,179,014	4,902,451	130,081,465

* US\$ 10 million USAID's Letter of Credit for 1999 not yet called forward.

Income for core funds, 1998-1999

28. As shown in Statement I (column a), total income received for the core budget as at 31 December 1999 amounted to **US\$ 130,081,465**. Schedule 1 presents a breakdown of the total income from governments, Cosponsoring Organizations and other income. Details on how these funds are tracked are set out below:

(i) Contributions pledged for 1997 but actually received in 1998 totalled **US\$ 23,176,114**;

(ii) 1998-1999 income: total funds received specifically toward activities in the UNAIDS Approved Workplan for 1998-1999 amounted to **US\$ 102,002,900**.

(iii) Funds contributed for the International Partnership against AIDS in Africa (IPAA) totalled **US\$ 4,902,451**.

Income for non-core funds, 1998-1999

29. Income for non-core funds falls into the following categories:

(a) **designated activities**: This covers the situation where donors have, on exceptional basis, specified their contributions to either expand core budget activities or fund new activities not included in the approved workplan;

(b) **specified countries support** (multi-bilateral funds, or “multi-bi”): these are bilateral contributions channelled through the UNAIDS Trust Fund to support exclusively country activities¹.

(c) **Coordinated Appeal for Supplemental Funded Activities**: contributions channelled through the Trust Fund, for HIV/AIDS-related priority activities of the six cosponsoring organizations requiring external funding.

30. As shown in Statement I (column c), during the reporting period the Programme received a total income in the amount of **US\$ 20,233,916** for activities outside the core budget. Further details on these funds are set out in Schedule 2, which also indicates that **US\$ 4,100,000** pledged during the 1996-1997 biennium for non-core activities, were actually received in 1998.

¹ Non-core funds designated for exclusive use in countries have been reported under “multi-bi”

**Schedule 2 : Non-core funds – Details of total income
as at 31 December 1999
(expressed in US dollars)**

Source of income	For designated activities	For support to activities in specified countries (multi-bilateral)	For the Coordinated Appeal for Supplemental Funded Activities	Total for financial period 1998-1999
	(a)	(b)	(c)	(d) = (a + b + c)
Governments				
Australia	133,759			133,759
Canada	74,830			74,830
Germany	47,801	74,706		122,507
Japan	4,533,611	1,596,000	1,112,000	7,241,611
Luxembourg		100,000		100,000
Netherlands			2,005,696	2,005,696
Norway	160,000	1,946,223	973,112	3,079,335
Spain		245,314		245,314
Sweden			249,410	249,410
United Kingdom		38,433		38,433
United States of America ¹	50,000		2,000,000	2,050,000
	5,000,001	4,000,676	6,340,218	15,340,895
Cosponsoring Organizations				
World Bank	3,500,000			3,500,000
	3,500,000			3,500,000
Other Income				
Other contributors	8,750	7,651		16,401
	8,750	7,651		16,401
Interest Received				
Interest received	1,117,390	171,490	87,740	1,376,620
	1,117,390	171,490	87,740	1,376,620
TOTAL (see paras. 29 & 30)	9,626,141	4,179,817	6,427,958	20,233,916 ²

¹ US \$0.2 million USAID's Letter of Credit for 1999 not yet called forward.

² Included a total amount of US\$ 4.1 million representing 1997 funds received in 1998 of which US\$ 2.03 million were for designated activities, US\$ 0.5 million for multi-bi activities and US\$ 1.56 million for Coordinated Appeal activities.

Income for the placement of Junior Professional Officers, 1998-1999

31. Statement I (column d) shows total funds in the amount of **US\$ 2,435,607** as funds received for support to Junior Professional Officers (JPOs) from 1 January 1998 to 31 December 1999. The details of these funds are given in [Schedule 3](#).

**Schedule 3 : Junior Professional Officers -
Details of total income as at 31 December 1999
(expressed in US dollars)**

Source of income	Total for financial period 1998-1 999
Governments	
Belgium	178,846
Denmark	374,200
Finland	100,600
Germany	246,929
Italy	92,400
Netherlands	520,000
Norway	448,802
Sweden	390,400
	2,352,177
Interest received	
Interest	83,430
Total	2,435,607

Contributions-in-kind

32. Some countries, cosponsors and other contributors have, when possible, offered assistance to UNAIDS in the form of free office accommodation, human resources and/or supply of office equipment. Where possible, the costs of such items have been estimated by the party concerned or by UNAIDS, and are presented separately in Addendum 1 for information purposes only.

EXPENDITURE

33. In accordance with the fundamental accounting assumptions underlying the United Nations System Accounting Standards, expenditure for the 1998-1999 financial period were recorded on an accrual basis. The total expenditure of **US\$ 135,124,509** is therefore the sum of the disbursements and valid unliquidated obligations (ULO's) at the end of the 1998-1999 financial period.

34. The 1998-1999 ULO's included in the total expenditure amounted to **US\$ 28,083,734** or 21% of total funds obligated for programme activities during the period reported upon. This compares with a level of ULO's at US\$ 33,612,529 or 28% in the previous biennium.

35. As a consequence of the accrual expenditure accounting, UNAIDS' core funds are operated on accrual basis with variance at fund level whereas its non-core funds and the funds for the placement of Junior Professional Officers are operated on accrual basis with variance at allotment level.

Expenditure for core fund activities, 1998-1999

36. Statement I (column a) shows a total level of core funds expenditure in the amount of **US\$ 112,983,549** during the 1998-1999 biennium.

37. In relation to this, Schedule 4 shows the status of the reprogrammed budget and indicates that programme expenditures against the reprogrammed budget were **US\$ 112,482,068**, representing under-expenditure of US\$ 7,517,932, a **6%** variance. This compares with an under-expenditure of US\$ 18,293,126 or 15% variance in the previous biennium. This lower variance indicates improved accuracy of estimates based on better monitoring of budget and expenditures, as well as an increased capacity of the Programme to deliver. Programme activities make up the largest part of the aforementioned obligations, at 67%. This includes substantive programme expenditure for US\$ 60.6 million or 54% of the funds obligated, and expenditure falling under “programme

management and administrative expenditure” for US\$ 14.8 million, or 13% of the total obligations. With a total expenditure of US\$ 35.8 million, the cost of posts in the professional and general service categories amounted to 32% of the obligations, with the cost of local support staff (US\$ 1.1 million) representing 1%.

38. Furthermore a total of **US\$ 501,481** was obligated against the current financial period funds. These obligations were established in replacement of a number of 1996-1997 unliquidated obligations (ULO) for which charges were still valid at the end of 1999 when the 1996-1997 ULOs remaining in the reserve account had to be cancelled to conform to the Financial Regulations applicable to UNAIDS.

**Schedule 4: 1998-1999 Obligations for core fund activities
as at 31 December 1999
(expressed in thousand US dollars)**

	(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)	(i)	(j)	(k)	(l)
	Programme disbursement for activities (flow-through funds)	Other activity costs	Subtotal (a + b)	Obligations	% oblig	Post alloc.		Cost of posts	Obligations	% oblig	Total budget (c + g)	Total Obligations (d + h)	% oblig
						P	G						
A. Substantive programme expenditure¹													
1. Support to the national response through the UN Theme Group mechanisms	21,252	2,000	23,252	21,704		54.0	5.0	14,743	14,382		37,995	36,086	95
2. (a). Advocacy and public information	1,326		1,326	1,307		1.5	0.5	483	426		1,809	1,733	96
3. Dynamics, determinants, surveillance and monitoring of the epidemic	2,140		2,140	2,026		3.8	0.4	1,168	1,143		3,308	3,169	96
4. Human rights, ethics and law	1,185		1,185	1,130		2.0	0.4	636	623		1,821	1,753	96
5. Development and HIV/AIDS	744		744	734		0.5	0.2	173	169		917	903	98
6. Gender and HIV/AIDS	600		600	576		0.5	0.1	156	152		756	728	96
7. Alleviation of the impact of HIV/AIDS on children, young people and their families	872		872	867		0.8	0.2	240	235		1,112	1,102	99
8. Community responses, including strengthening of networks of people living with HIV/AIDS and NGOs	4,068		4,068	3,434		2.0	0.5	638	594		4,706	4,028	86
9. Difficult-to-reach and vulnerable populations	1,875		1,875	1,667		0.7	0.5	285	279		2,160	1,946	90
10. Institutional settings	850		850	776		0.5	0.2	173	169		1,023	945	92
11. School-based interventions and services	920		920	909		1.0	0.1	301	294		1,221	1,203	99
12. Communications programming	1,150		1,150	1,089		0.7	0.4	274	269		1,424	1,358	95
13. Condom programming	1,028		1,028	684		0.3	0.2	95	93		1,123	777	69
14. Technology for prevention of HIV/AIDS/STD	5,455		5,455	5,329		2.5	1.2	877	859		6,332	6,188	98
15. Care and counselling for HIV/AIDS/STD	4,116		4,116	4,079		3.7	1.2	1,266	1,240		5,382	5,319	99
16. Strengthening of health systems	1,400		1,400	1,374		1.0	0.4	347	339		1,747	1,713	98
17. (a). Information systems, development and services	1,495		1,495	1,490		1.0	3.0	751	736		2,246	2,226	99
18. Intercountry technical network development	9,382	1,000	10,382	9,176		30.0	10.0	5,157	5,051		15,539	14,227	92
• The Initiative Fund	1,000		1,000	988							1,000	988	99
• Office of the Director, Country Planning and Programme Development		470	470	467		2.0	2.0	1,140	943		1,610	1,410	88
• Office of the Director, Policy, Strategy and Research		855	855	850		3.0	3.0	1,521	1,489		2,376	2,339	98
Subtotal A.	60,858	4,325	65,183	60,657	93	111.5	29.5	30,424	29,485	97	95,607	90,142	94

	(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)	(i)	(j)	(k)	(l)
	Programme disbursement for activities (flow-through funds)	Other activity costs	Subtotal (a + b)	Obligations	% oblig	Post alloc.		Cost of posts	Obligations	% oblig	Total budget (c + g)	Total Obligations (d + h)	% oblig
						P	G						
B. Programme management and administrative expenditure²													
2. (b). Advocacy and public information		1,326	1,326	1,307		1.5	0.5	492	434		1,818	1,741	96
17 (b). Information systems, development and services		775	775	774		1.0	2.0	718	666		1,493	1,440	96
19. Resource mobilization		849	849	710		1.0	1.0	413	364		1,262	1,074	85
20. Governance, coordination, management, and performance monitoring and evaluation		2,538	2,538	2,512		5.0	4.3	2,478	2,228		5,016	4,740	94
21. Administration and support		10,400	10,400	9,289		7.0	7.0	3,442	3,194		13,842	12,483	90
• Office of the Director, External Relations and Advocacy		225	225	210		1.0	2.7	738	651		963	861	89
Subtotal B.		16,112	16,112	14,802	92	16.5	17.5	8,281	7,537	91	24,393	22,339	92
Grand Total	60,858	20,437	81,295	75,460	93	128.0	47.0	38,705	37,022	96	120,000	112,482	94
A as a % of the total budget	51%	4%	55%					25%			80%		
B as a % of the total budget	0%	13%	13%					7%			20%		
Total A + B as a % of the total budget	51%	17%	68%					32%			100%		

¹ Organizational units whose primary function is to develop, formulate, deliver and evaluate a programme. This will typically include units that provide backstopping of programmes, either on a technical, thematic, geographical, logistical or administrative basis.

² The organizational units whose primary function is to maintain the identity, direction and well-being of a programme. This will typically include units that carry out the functions of executive direction, organizational policy and evaluation, external relations, information and administration.

Expenditure for non-core fund activities, 1998-1999

39. The actual level of obligations for non-core fund expenditure during the reporting period totalled **US\$ 20,954,256**. This includes:

- (a) **US\$ 7,276,559** for designated activities (see Schedule 5 (column e));
- (b) **US\$ 9,130,112** for multi-bi activities in specified countries (see Schedule 6 (column e)); and
- (c) **US\$ 4,547,585** for the Coordinated Appeal (see Schedule 7 (column e)).

40. However, with the implementation of the accrual expenditure accounting operated with “variance at allotment level”, the reduction/cancellation of 1996-1997 non-core fund ULOs during the 1998-1999 financial period resulted in a net amount of **US\$ 828,962**. This amount has been credited to the relevant account lines under which the 1996-1997 ULOs were transferred at the beginning of 1998, resulting in a net figure of **US\$ 20,125,294** as shown in Statement I (column c).

(a) Designated activities

41. A total amount of **US\$ 13,517,163** was made available for designated activities between 1 January 1998 and 31 December 1999. Schedule 5 presents, under the relevant programme component and by source of funds, the money made available (Schedule 5 (column d)) and the status of the obligations incurred as at 31 December 1999 (Schedule 5 (column e)). The total funds available for designated activities during the reporting period are broken down as follows:

- 1996-1997 fund balances brought forward for disbursement in 1998-1999 (US\$ 4,509,532);
- 1997 funds received in 1998 (US\$ 2,029,000);
- 1998-1999 funds including interest (US\$ 6,978,631). This amount also includes US\$ 200,000 undrawn balance under USAID’s Letter of Credit for 1999.

42. Total obligations in the amount of **US\$ 7,276,559** were incurred against the US\$ 13,517,163 available for designated activities, representing a **54%** obligation rate in 1998-1999. Details on the activities covered by the 1996-1997 fund balances (US\$ 4,509,532) are contained in the 1996-1997 Financial Report (document UNAIDS/PCB(6)/98.7, Annex III). Details on the activities for which the amounts of US\$ 2,029,000 and US\$ 6,978,631 were received during the 1998-1999 financial period are set out in Annex I.

**Schedule 5: Breakdown of non-core funds -
Designated activities and obligations
as at 31 December 1999
(expressed in US dollars)**

Allocation of item within UNAIDS Programme Budget structure and source of income	1996-1997 carry-over	1997 funds received in 1998	Funds received in 1998/1999 (incl. interest)	Total funds	Obligations (incl. PSC)	%
	(a)	(b)	(c)	(d)=(a+b+c)	(e)	(f)=(e/d)
3. Dynamics, determinants, surveillance and monitoring of the epidemic						
Norway	11,327			11,327	5,650	50
World Bank	31,064			31,064	29,365	95
8. Community responses, including strengthening networking with people living with HIV/AIDS and NGO's						
Norway	297,298		160,000	457,298	267,017	58
14. Technology for prevention of HIV/AIDS/STD						
Australia	119,683		75,000	194,683	172,190	88
France	165,181			165,181	165,181	100
Germany	2,280		47,801	50,081	47,051	94
United States of America			250,000 *	250,000	200,000	80
16. Strengthening of health systems						
Sweden	711,238			711,238	670,300	94
United States of America	45			45	45	100
18. Intercountry technical network development						
Australia	151,400			151,400	88,277	58
France	105,924			105,924	26,571	25
Germany	170,455			170,455	169,660	100
Japan	336,746	510,900	1,009,911	1,857,557	1,091,920	59
United Kingdom	982			982	982	100
World Bank	1,438,005		3,664,090	5,102,095	3,443,090	67
UNDCP			8,750	8,750	8,348	95
19. Resource mobilization						
Swiss Bank Corporation	6,162			6,162	2,650	43
20. Governance, coordination, management, and performance monitoring and evaluation						
Australia			58,759	58,759	57,742	98
Office of Director, External Relations						
Canada			74,830	74,830	67,529	90
Japan	961,742	1,518,100	1,629,490	4,109,332	762,990	19
Total	4,509,532	2,029,000	6,978,631	13,517,163	7,276,559	54

* Includes US\$ 0.2 million USAID's Letter of Credit for 1999.

(b) Multi-bi activities in specified countries

43. The total financial support provided to non-core activities in specified countries amounted to **US\$ 9,130,112** (Schedule 6 (column d) on 31 December 1999 and is broken down as follows:

- 1996-1997 fund balances brought forward for disbursement in 1998-1999 (US\$ 5,973,999);
- 1997 funds received in 1998 (US\$ 509,000);
- 1998-1999 funds including interest (US\$ 4,489,327).

44. Of the amounts actually received during 1998 and 1999, Japan contributed US\$ 509,000, US\$ 487,000 and US\$ 600,000 in March 1998, March 1999 and December 1999 respectively toward its multi-bi collaboration with a number of countries in the context of the Global Issues Initiative (GII). US\$ 100,000 was received from Luxembourg in July 1999 to support a project on AIDS prevention among the vulnerable populations in Xinjiang (China). In December 1998, a female sex workers network in Ukraine was granted US\$ 74,706 from Germany. In December 1999 UNAIDS received an amount of US\$ 38,433 from the British High Commission, New Delhi, India in support of a study tour for senior Indian Government officials to Uganda. The US\$ 7,500 received from UNICEF in August 1999 was utilized to fund a training workshop for peer educators and counsellors in Slovakia. US\$ 151 representing a miscellaneous donation was also received in September 1998 for the Zimbabwe AIDS Control Programme. Funds amounting to US\$ 245,314

were received from Spain in February 1999 to strengthen prevention of HIV/AIDS, epidemiological and blood safety activities among drug-addicted populations and young people in Argentina, Chile, Paraguay and Uruguay. In September 1998, Norway granted US\$ 1,946,223 in support for country-level AIDS activities. This contribution, together with an amount of US\$ 990,000 representing the accrued interest on Norway's prior year funds were used to strengthen country AIDS activities through the UN Theme Group mechanisms during 1998-1999.

45. Total obligations incurred against non-core funds for support to specified country activities during the interim reporting period amounted to US\$ 9,130,112 representing an overall obligation rate of 83% (Schedule 6 (column e)). A matrix listing the donor countries, and countries which have received multi-bilateral support, as at 31 December 1999, is also set out in Annex II.

Schedule 6: Breakdown of non-core funds - Specified country activities (multi-bilateral and obligations) as at 31 December 1999 (expressed in US dollars)						
Source of income	1996-1997 carry-over	1997 funds received in 1998	Funds received in 1998-1999	Total funds	Obligations (incl. PSC)	%
	(a)	(b)	(c)	(d) = (a+b+c)	(e)	(f) = (e / d)
Australia	7,979			7,979	7,633	96
France	35,081			35,081	17,609	50
Germany			74,706	74,706	74,704	100
Ireland	6,029			6,029	6,029	100
Italy	66,007			66,007	-	
Japan	456,775	509,000	1,087,000	2,052,775	1,216,576	59
Luxembourg			100,000	100,000	100,000	100
Norway incl. interest	5,320,786		2,936,223	8,257,009	7,487,920	91
Spain			245,314	245,314	212,000	86
Sweden	11,516			11,516	-	
United Kingdom	69,826		38,433	108,259	70	
Unicef			7,500	7,500	7,420	99
Miscellaneous			151	151	151	100
Total	5,973,999	509,000	4,489,327	10,972,326	9,130,112	83

(c) Coordinated Appeal for Supplemental Funded Activities

46. Schedule 7 (column d) shows that non-core funds totalling **US\$ 6,478,930** were made available to the 1998-1999 Coordinated Appeal for Supplemental Funded Activities during the reporting period. The breakdown of these funds is as follows:

- 1996-1997 fund balances brought forward for disbursement in 1998-1999 (US\$ 50,972);
- 1997 funds received in 1998 (US\$ 1,562,000);
- 1998-1999 funds including interest (US\$ 4,865,958).

47. Japan, Norway and the United States of America have earmarked their funding towards specified proposals. Funds received from the Netherlands and Sweden were allocated by the Secretariat, after consultation with the Cosponsors.

48. Of the total funds made available for the 1998-1999 Coordinated Appeal, obligations amounting to **US\$ 4,547,585** were incurred during the reporting period, giving an overall obligation rate of **70%** (Schedule 7 (column e)). These obligations were incurred with the 1997 funds received in 1998 and a portion of the 1998-1999 funds made available during the months of March, April and December 1999.

49. In addition, the United Kingdom has contributed £1 million (about US\$ 1.67 million) towards the financing of proposals from WHO and UNICEF (£850,000 and £150,000 respectively). These funds were transferred directly to these Cosponsors. Further information on the Coordinated Appeal for 1998-1999 is provided separately in Addendum 2 of this report.

Schedule 7: Breakdown of non-core funds - Coordinated Appeal for Supplemental Funded Activities 1998-1999 and obligations as at 31 December 1999 (expressed in US dollars)						
Source of income	1996-1997 carry-over	1997 funds received in 1998	Funds received in 1998-1999 (incl. interest)	Total funds	Obligations (incl. PSC)	%
	(a)	(b)	(c)	(d) = (a+b+c)	(e)	(f) = (e / d)
Japan	30,975	562,000	550,000	1,142,975	842,974	74
Netherlands incl. interest	19,997		2,093,436	2,113,433	970,874	46
Norway			973,112	973,112	613,361	63
Sweden			249,410	249,410	245,375	98
United States of America		1,000,000	1,000,000	2,000,000	1,875,001	94
TOTAL	50,972	1,562,000	4,865,958	6,478,930	4,547,585	70

Expenditure for the placement of Junior Professional Officers, 1998-1999

50. Total funds in the amount of **US\$ 2,954,187** were made available to support the assignment of a total number of 20 JPOs during the reporting period (Schedule 8 (column c)). These funds were made up as follows:

- o 1996-1997 fund balances brought forward for disbursement in 1998-1999 (US\$ 518,580);
- o 1998-1999 funds including interest (US\$ 2,435,607).

51. The JPOs from Belgium, Finland and Italy are stationed respectively in Nairobi, UNAIDS/Geneva (within the Department of Country Planning and Programme Development) and Addis Ababa. The two JPOs from Denmark are in Lilongwe and Kampala. One JPO from Germany has been assigned to Kiev and another one to

UNAIDS/Geneva (within the Department of Policy, Strategy and Research). The five JPOs from the Netherlands are respectively based in Accra, Port-of-Spain, Phnom Penh, Harare and Sana'a. One of the four JPOs from Norway is stationed in UNAIDS/Geneva (within the Department of Country Planning and Programme Development) and the three others in Lusaka, Islamabad and Guatemala City. The four JPOs from Sweden are stationed in Maputo, Hanoi, Delhi and Moscow.

52. On 31 December 1999, the expenditure incurred for the assignment of the JPOs amounted to **US\$ 2,015,666**, representing an obligation rate of **68%** (Schedule 8 (column d)). Funds for the placement of JPOs are received for the entire period of their contracts. A number of these contracts for which funds were received during the 1998-1999 biennium go beyond 1999. The 68% obligation rate represents only the funds obligated to cover these contracts up to 31 December 1999.

Schedule 8: Breakdown of funds for Junior Professional Officers and obligations as at 31 December 1999 (expressed in US dollars)						
Source of income	Number of JPOs	1996-1997 carry-over	Funds received in 1998-1999	Total funds	Obligations (incl. PSC)	%
		(a)	(b)	(c) = (a+b)	(d)	(e) = (d / c)
Belgium	1		178,846	178,846	119,699	67
Denmark	2		374,200	374,200	205,717	55
Finland	1		100,600	100,600	25,263	25
Germany	2	88,680	246,929	335,609	206,003	61
Italy	1	119,100	92,400	211,500	164,111	78
Netherlands	5		520,000	520,000	357,369	69
Norway	4	310,800	448,802	759,602	637,489	84
Sweden	4		390,400	390,400	300,015	77
Interest			83,430	83,430		
TOTAL	20	518,580	2,435,607	2,954,187	2,015,666	68

EXCESS/SHORTFALL OF INCOME OVER EXPENDITURE

53. In 1998-1999, the excess of income over expenditure under core funds, non-core funds and the funds for the placement of JPOs accounted respectively for 97%, 1% and 2% of the total surplus of **US\$ 17,626,479** shown in Statement I (column e).

54. The change in the level of the surplus in 1998-1999 as compared to 1996-1997 can be explained by three main factors. First of all, during the 1998-1999 biennium, the Programme had access to US\$ 27.3 million contributions outstanding from previous years. In parallel, contrary to the situation experienced in 1996-1997, a major portion (90%) of the funds pledged against the 1998-1999 workplan budget was received before 31 December 1999. Finally, at the end of December 1999 (as shown to in paragraph 28 (iii)), a total amount of US\$ 4.9 million was received from the Netherlands and Norway in support of IPAA's activity implementation which only started in 2000.

TRANSFERS TO/FROM OTHER FUNDS, OTHER ADJUSTMENTS, CHANGES IN FUND BALANCES AND FUND BALANCES

Details of the items listed above are disclosed in the following notes.

Transfer from WHO Global Programme on AIDS (WHO/GPA)

55. These were fund balances under the WHO/Global Programme on AIDS (GPA) Trust Fund at the close down of WHO/GPA activities on 31 December 1995. As per the recommendation of the GPA Management Committee, total transfers amounting to US\$ 36.9 million were made to the UNAIDS Trust Fund during the 1996-1997 biennium. In June 1999, after a proper assessment of the potential awards that might be made to former WHO/GPA staff, WHO was able to release to UNAIDS **US\$ 5 million** out of a balance of US\$ 8.3 million still held in the WHO/GPA Trust Fund.

Reduction/cancellation of 1996-1997 unliquidated obligations (ULO)

56. During the course of the 1998-1999 financial period, disbursements were made against some of the 1996-1997 ULOs. A number of them were also reduced to reflect the current commitments or cancelled when they no longer represented valid charges.

57. In line with the principles referred to in paragraph 35, at the beginning of the 1998-1999 biennium, the 1996-1997 core funds ULOs were held in a reserve account for disbursement during 1998-1999. To comply with the Financial Regulations stipulating that any ULOs from a prior financial period shall be cancelled at the end of the following financial period, the 1996-1997 ULOs not fully liquidated at the end of 1999 were cancelled. The reduction and cancellation of these ULOs generated a total amount of **US\$ 5,058,095** on 31 December 1999. This amount will be credited to miscellaneous income under UNAIDS core funds at the beginning of 2000.

58. The treatment of the 1996-1997 non-core fund ULOs reduced or cancelled during the 1998-1999 biennium is outlined in paragraph 40.

Transfer to the UNAIDS Operating Reserve Fund

59. At the end of the 1996-1997 financial period, the fund balance in the ORF was US\$ 20 million. In order to cover staff salaries and related costs for the calendar year, and to ensure the continuity of UNAIDS operations during the first months of 1998, an amount of US\$ 15 million was borrowed from the ORF. The ORF was restored to its original level of US\$ 20 million at the end of March 1998.

60. Following the PCB's decision in May 1998 to establish the ORF at the level of US\$ 33 million, in June 1998 an additional amount of US\$ 13 million was transferred to the ORF from the funds available in the Trust Fund.

61. At the end of July 1998, in order to make funds available for activities, another US\$ 9 million was borrowed from the ORF. Contributions received during the fourth quarter of 1999 enabled the Programme to refund the US\$ 9 million advance in November 1999.

62. At the beginning of 1999, the ORF thus stood at its approved level of US\$ 33 million, from which the Secretariat again borrowed US\$ 10 million in February 1999 in order to have enough funds available to ensure the smooth running of its operations and for obligating 1999 salaries.

63. To implement the PCB's recommendation on the re-evaluation of the level of the ORF from

US\$ 33 million to US\$ 25 million, an amount of US\$ 2 million was refunded to the ORF in September 1999 resulting in a net transfer of US\$ 5 million as at 31 December 1999.

64. Table 1 below shows the advances made from the ORF and the subsequent refunds during the 1998-1999 biennium.

Other adjustments

65. The amount of US\$ 1,169 shown under this heading is the net exchange loss generated during the reporting period by the treatment of various transactions. The exchange differences on these transactions were recorded under a separate subsidiary ledger account in WHO's books.

Table 1: Tracking of UNAIDS Operating Reserve Fund (ORF) 1 January 1998 - 31 December 1999 (in US\$ million)				
Date	Action		(ORF) Transaction	Balance
Jan-98	Fund balance in the ORF			20
Jan-98	Advance from ORF:	15	<i>-15</i>	5
Mar-98	Refund of advance:	15	<i>+15</i>	20
Jun-98	Transfer of ORF:	13	<i>+13</i>	33
Jul-98	Advance from ORF:	9	<i>-9</i>	24
Nov-98	Refund of advance:	9	<i>+9</i>	33
Feb-99	Advance from ORF:	10	<i>-10</i>	23
Sep-99	Transfer to ORF:	2	<i>+2</i>	25

Fund balances on 1 January 1998

66. The different figures reported under “Fund Balances” on 1 January 1998 correspond to the fund balances on the closure of the 1996-1997 financial period on 31 December 1997.

Changes in fund balances and fund balances as at 31 December 1999

67. As presented in a new format, drawn up in accordance with the United Nations Accounting Standards, the changes in fund balances link the income and expenditure position with other changes that occurred during the financial period. The total changes in fund balances at the end of 1999 amounted to **US\$ 27,683,405** compared to **US\$ 44,936,315** on 31 December 1997.

68. Statement I clearly shows that, other than the US\$ 17,626,479 surplus income over expenditure explained in paragraph 54, the elements described above in paragraphs 55, 57 and 65 also affected the total fund balance position of **US\$ 76,058,736** on 31 December 1999. Another change that occurred during the reporting period, but not affecting the total fund balances in 1998-1999, has been the US\$ 5 million representing a net transfer from core funds to the ORF during the 1998-1999 biennium.

NOTE ON INVENTORY

69. In accordance with the established accounting policy, non-expendable equipment, including furniture, computers and other office equipment and motor vehicles are charged as an expenditure on purchase. As per inventory records, the purchase costs of these items at 31 December 1999 was **US\$ 2,668,435**.



Annex I

DETAILS Of DESIGNATED ACTIVITIES, 1998-1999

(Shown in Schedule 5)

Details on the activities covered by the carried-over funds totalling US\$ 8,650,469 are contained in the 1996-1997 Financial Report (document UNAIDS/PCB(6)/98.7, Annex III). Details of the activities for which funds were received during 1998 and 1999 are provided below for the information of the PCB and other donors.

Community response, including strengthening networking with people living with HIV/AIDS and NGOs

Norway: US\$ 160,000 contributed in June 1999 to finance the position of Senior NGO Liaison Officer in the Department of External Relations.

Technology for prevention of HIV/AIDS/STD

Australia: US\$ 75,000 received in October 1998 to support the AIDS vaccines meeting for Asia, which took place in Tokyo, Japan.

Germany: US\$ 47,801 was received in June 1998 from Germany to support the meeting on Network for HIV characterization and molecular epidemiology, held in Frankfurt,.

United States of America: US\$ 200,000 committed against the USAID's Letter of Credit for 1999 in support of the International AIDS Vaccine Initiative. A cheque in the amount of US\$ 50,000 was also received from the Office of AIDS Research, NIH, Bethesda to cover the preparatory costs of the Workshop on Cross Clade Immunity held in February 2000.

Intercountry technical network development

Japan: In addition to its 1997 contribution (US\$ 510,900) received in March 1998, funds in the amount of US\$ 1,009,911 were also granted by Japan in 1999 to support activities in the area of inter-country technical network development. Of these funds, Japan earmarked US\$ 600,000 to strengthen its collaborative activities in the area of HIV/AIDS and STD in the Pacific Islands. An amount of US\$ 530,900 was also set aside by Japan to support its collaborative activities with the WHO Regional Office for the Western Pacific in the context of the Global Issues Initiative

(GII). US\$ 330,000 was also designated to continue the funding of a position occupied by a Japanese expert in the UNAIDS intercountry team for the Asia and Pacific region, Bangkok. Finally, the UNAIDS inter-country team for the Asia and Pacific region received locally an equivalent amount of US\$ 59,911 from the Japan International Corporation of Welfare Services to support the "AIDS Workshop in Asia".

World Bank: US\$ 3,500,000 together with accrued interest totalling US\$ 164,090 were allocated towards the UNAIDS/World Bank regional projects in South-East Asia (US\$ 1,573,660), West Africa (US\$ 1,230,430) and in the Latin American and the Caribbean region (US\$ 860,000).

UNDCP: In August 1998, the UNAIDS inter-country team for the Asia and Pacific region received from the UNDCP Office in Thailand an amount of US\$ 8,750 to cover the cost of the assessment of a migration project (Seafarers Project) in the Asia region.

Governance, coordination, management and performance monitoring and evaluation

Australia: In December 1998, AUSAID contributed US\$ 58,759 towards the deployment of additional resources to assist in the process of finalizing the Programme's Monitoring and Evaluation Plan.

Office of Director, External Relations

Canada: In May 1999, Health Canada transferred US\$ 74,830 to support its collaborative activities with UNAIDS on Health Policy Dialogue.

Japan: The amount of US\$ 1,518,100 pledged for 1997 was actually received in March 1998. In addition, in March and December 1999 Japan transferred respectively US\$ 953,700 and US\$ 541,000 towards the activities under this area. These funds generated total interest in the amount of US\$ 134,790. The money was allocated as follows: US\$ 2,177,590 towards Japan/UNAIDS collaboration; US\$ 570,000 to finance a time-limited post within the Department of External Relations and Advocacy; and US\$ 400,000 to support the training of Japanese experts in the Programme.

Annex II. Matrix of multi-bilateral funds by donor/country
as at 31 December 1999

Country	Australia	France	Germany	Ireland	Italy	Japan	Luxembourg	Norway	Spain	Sweden	United Kingdom	UNICEF	Miscellaneous
Albania					✓								
Angola								✓					
Argentina									✓				
Bangladesh						✓							
Botswana								✓					
Burkina Faso								✓					
Cambodia						✓							
Chile									✓				
China	✓						✓						
D.R. Congo								✓					
Eritrea								✓					
Ethiopia								✓					
Ghana						✓		✓					
India						✓							
Ivory Coast								✓					
Kenya						✓		✓			✓		
Latvia										✓			
Lao PD Rep.						✓							
Lesoto								✓					
Malawi								✓					
Mozambique								✓					
Namibia								✓					
Nigeria								✓					
Pakistan						✓		✓					
Paraguay									✓				
Philippines						✓							
Slovakia												✓	
South Africa								✓					
Swaziland								✓					
Ukraine			✓										
Uganda								✓			✓		
Un.Rep.Tanzania						✓		✓			✓		
Uruguay									✓				
Viet Nam	✓	✓				✓							
Zambia						✓		✓		✓			
Zimbabwe				✓				✓					✓