



## **PROGRAMME COORDINATING BOARD**

**Twelfth meeting**  
**Geneva, 29 - 31 May 2002**

*Provisional agenda item: 3.1*

**Financial report and audited financial statements for the financial period**

**1 January 2000 to 31 December 2001**

**and Report of the external auditor**



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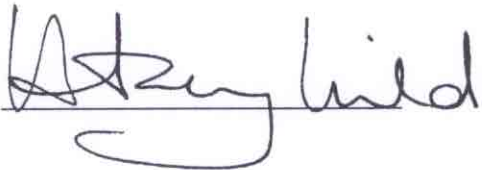
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FINANCIAL REPORT ON THE ACCOUNTS OF UNAIDS SECRETARIAT  
FOR THE FINANCIAL PERIOD

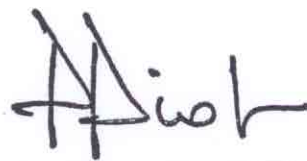
1 January 2000 to 31 December 2001

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



Hilary F. Wild  
Comptroller

UNAIDS



Peter Piot  
Executive Director

Date 10/5/02

Date 10/5/02



## PART I

### INTRODUCTION

The Financial Report of the Joint United Nations Programme on HIV/AIDS (UNAIDS) for the biennium 2000-2001 is submitted by 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.

The report is divided into three parts: Part I presents general information and the main highlights of the report. 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.

1. At its meeting in June 1999, the PCB approved the UNAIDS Unified Budget and Workplan for the 2000-2001 biennium in the amount of **US\$140 million**.

2. This was the first Unified Budget and Workplan to provide a comprehensive, coordinated response to the epidemic at global and regional levels. It was structured around 13 Programme Components developed jointly by UNAIDS Cosponsors and the Secretariat. These programme components contributed in turn to the four strategic objectives of UNAIDS, namely: (i) to foster an expanded response to HIV/AIDS, particularly in developing countries; (ii) to promote strong commitment on the part of governments to such an expanded response; (iii) to strengthen and coordinate UN action on HIV/AIDS at the global and national levels; and (iv) to identify, develop and advocate international best practices, including principles, policies, strategies and activities that worldwide, collective experience has shown to be sound.

3. During the biennium, the Cosponsors and the Secretariat were requested to prepare detailed workplans and budgets based upon the 2000-2001 Unified Budget and Workplan, which was approved as an overall broadly-estimated budget.

4. As a result of the strengthening of the US\$ vis-à-vis other major currencies, it became

clear early in the biennium that the Secretariat would realize substantial savings from the 2000-2001 budgeted provision for the costs of approved posts (i.e., staffing costs).

5. Thus, as reported to the PCB at its 11th meeting in May-June 2000, pursuant to confirmation of the above-mentioned savings and taking into account the expected income for 2000-2001, the Executive Director approved in the second quarter of 2001 the reprogramming of **US\$ 8 million**, on the basis of the authority given to him by the PCB. The funding was reallocated as follows:

- preparation for and follow-up to the UN General Assembly Special Session on HIV/AIDS and the establishment of the Global Fund against AIDS, TB and Malaria (**US\$1.4 million**);
- collection, production and dissemination of strategic information through the development of technical networks and more effective use of inter-country teams and information technology (**US\$1.3 million**);
- scaling up of country level work through intensified support to national strategic planning and integration of HIV/AIDS into poverty reduction strategy papers and other planning tools (**US\$0.9 million**);
- intensification of key activities relating to care and prevention, with particular focus on young people, impact alleviation, community responses, including people living with HIV/AIDS and civil society as well as monitoring and evaluation (**US\$1.4 million**); and
- strengthening the United Nations Theme Group and Country Programme Adviser operations (**US\$3 million**).

6. Total expenditure incurred against the 2000-2001 Unified Budget and Workplan amounted to **US\$139.9 million**, representing a financial implementation rate of nearly 100%. This reflects an increase in the Programme's absorption capacity.

7. The volume of activities implemented by the Programme during the period 2000-2001, was

such that the entirety of funds made available during the biennium, as well as a substantial portion of the 1999 fund balances in the Unified Budget and Workplan and International Partnership against AIDS in Africa sub-accounts were used.

8. During the period under report, the Programme had available to it income raised in the context of the Unified Budget and Workplan for the 2000-2001 biennium, as well as a carry-over of **US\$ 26.5 million** from 1998-1999. This combined amount shielded the Programme from experiencing cash-flow problems and allowed an advance transfer of **US\$ 32.6 million** to Cosponsors to enable early and urgent implementation of their 2002-2003 Unified Budget and Workplan activities, in accordance with PCB decisions (UNAIDS/PCB(11)/01.7 RECS/paragraph 24)

9. Nevertheless, the Operating Reserve Fund continued to serve as an essential financial instrument to UNAIDS during the 2000-2001 biennium especially in the early months of each calendar year whilst awaiting receipt of contributions. In fact, at three different points during the biennium, when late payment of contributions would have caused cash-flow problems, the Operating Reserve Fund provided the Programme flexibility to continue its operations.





## PART II

### EXTERNAL AUDITOR



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

OFFICE OF THE AUDITOR-GENERAL PO BOX 446 PRETORIA 0001 REPUBLIC OF SOUTH AFRICA TEL +27(12) 426 8000 FAX 426 8240

### LETTER OF TRANSMITTAL

15 May 2002

The Chairman  
Twelfth meeting of the Programme Coordinating Board  
Joint United Nations Programme on HIV/AIDS  
20, Avenue Appia  
CH-1211 GENEVA 27  
SWITZERLAND

Dear Sir

I have the honour to submit herewith, for presentation to the Twelfth 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 2000 to 31 December 2001, together with my opinion thereon.

Yours sincerely

EXTERNAL AUDITOR  
AUDITOR-GENERAL OF SOUTH AFRICA

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## 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 2001. 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 conducted our audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the 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 2001 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.



External Auditor  
Republic of South Africa

Geneva, Switzerland  
15 May 2002

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## **PART III**

### **FINANCIAL STATEMENTS, SCHEDULES AND OTHER DETAILS OF THE REPORT**

#### **Background note**

10. This section of the Financial Report presents the overall financial position of UNAIDS as of 31 December 2001. It is presented in the same format as the 1998-1999 financial report UNAIDS prepared for the PCB. Comparative information in respect of the 1998-1999 financial period is also included in the Statement of Income and Expenditure and Change in Reserves and Fund Balances (Statement I).

11. 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 WHO administered on behalf of UNAIDS for the biennial financial period 1 January 2000 – 31 December 2001.

12. The Programme's assets and liabilities, 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) nor "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**

13. 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 2000-2001, 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**

14. 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**

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

##### **Income: Contributions, Letters of Credit, Miscellaneous Income and Interest**

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

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

18. 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.

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

##### **Unliquidated obligations**

20. Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed during 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**

21. 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.

22. 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 of 31 December, are those in force on 1 January of the subsequent year.

### Accounting for exchange differential

23. 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 that 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 2000-2001 (Statement I)

### INCOME

24. As shown in Statement I (column g), total income for all funds amounted to **US\$192,777,717** in 2000-2001 as compared to **US\$152,749,819** in 1998-1999, reflecting an increase of US\$ 40,027,898 (or approximately **26.2 per cent**). Total income available to the Programme during the 2000-2001 biennium was made up as follows:

- **US\$169,892,677** received from 30 governments;
- **US\$7,724,135** contributed by 3 cosponsoring organizations;
- **US\$5,423,337** including funds received from public institutions and private contributors other than governments, miscellaneous donations resulting from UNAIDS' promotional campaigns, honoraria received by staff and the share of administrative costs received from WHO;
- **US\$9,736,640** representing the total amount of interest received and apportioned during 2000-2001. Statement I also details, under the respective sub-accounts (Unified Budget and Workplan, International Partnership against AIDS in Africa, Global and regional support, Specified-country support and Junior Professional Officers) the interest earned and apportioned during the financial period ended on 31 December 2001.
- **US\$928** being the net exchange-rate gain generated during the reporting period by the treatment of various transactions.

**Statement I. Statement of income and expenditure and funds balances  
All sources of funds for the financial period 2000-2001  
as at 31 December 2001 (expressed in US dollars)**

	References	CORE FUNDS		NON-CORE FUNDS			OPERATING RESERVE FUND	TOTALS	
		Unified Budget & Workplan	International Partnership against AIDS in Africa	Global & Regional support	Specified Country support	Junior Professional Officers	2000-2001	2000-2001	1998-1999
		2000-2001	2000-2001	2000-2001		2000-2001	2000-2001	(g) = (a+b+c+d+e+f)	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
<b>INCOME:</b>									
Voluntary contributions:									
- Governments		149,821,555 *	7,858,159	6,772,843	1,719,618	3,720,502		<b>169,892,677</b>	137,197,398
- Cosponsoring Organizations		4,415,385		3,308,750				<b>7,724,135</b>	7,153,115
- Other		1,099,932	1,000,000	3,227,097	96,308			<b>5,423,337</b>	431,415
		155,336,872	8,858,159	13,308,690	1,815,926	3,720,502		<b>183,040,149</b>	144,781,928
Other income:									
- Interest income: received and apportioned		7,758,080	652,810	495,920	681,800	148,030		<b>9,736,640</b>	7,969,060
- Other		928						<b>928</b>	(1,169)
<b>TOTAL INCOME</b>	Schedules 1 & 2	163,095,880	9,510,969	13,804,610	2,497,726	3,868,532		<b>192,777,717</b>	152,749,819
<b>EXPENDITURE:</b>									
Programme activities	Schedules 3,4,5,6,7 & 8 paragraphs. 45,52,56 & 58	177,186,412 **	18,961,045	14,879,853	3,822,649	2,859,294		<b>217,709,253</b>	135,124,509
<b>TOTAL EXPENDITURE</b>		177,186,412	18,961,045	14,879,853	3,822,649	2,859,294		<b>217,709,253</b>	135,124,509
<b>EXCESS/(SHORTFALL) OF INCOME OVER EXPENDITURE</b>	paras. 59 & 60	(14,090,532)	(9,450,076)	(1,075,243)	(1,324,923)	1,009,238		<b>(24,931,536)</b>	17,625,310
Savings on unliquidated obligations	paras. 63 - 65	3,307,858						<b>3,307,858</b>	5,058,095
Transfer from WHO Global Programme on AIDS	para. 62	2,189,569						<b>2,189,569</b>	5,000,000
<b>TOTAL CHANGES IN FUND BALANCES</b>	para. 66 & 67	(8,593,105)	(9,450,076)	(1,075,243)	(1,324,923)	1,009,238		<b>(19,434,109)</b>	27,683,405
<b>FUND BALANCES - 1 JANUARY 2000</b>		26,574,639	12,902,451	8,172,940	2,470,185	938,521	25,000,000	<b>76,058,736</b>	48,375,331
<b>FUND BALANCES - as at 31 December 2001</b>	paras. 67	<b>17,981,534</b>	<b>3,452,375</b>	<b>7,097,697</b>	<b>1,145,262</b>	<b>1,947,759</b>	<b>25,000,000</b>	<b>56,624,627</b>	<b>76,058,736</b>

\* Includes US\$3,433,534 received from from the Government of Finland in advance of its 2002 contribution (see paragraph 27).

\*\* Figure covers the advance transfer made on Cosponsors' share of the 2002-2003 Unified Budget and Workplan. It also includes additional funds made available to Cosponsors and other UN agencies (see paragraphs 46, 47 & 48)

### Income received under core funds, 2000-2001

25. Core funds income is in the sub-account for the Unified Budget and Workplan and the sub-account for the International Partnership against AIDS in Africa. As shown in Schedule 1 (column c), total core funds as of 31 December 2001 amounted to **US\$172,606,849**. A breakdown of the total income from governments, cosponsoring organizations, other public institutions and private contributors and other income, including interest earned and apportioned is also shown in **Schedule 1**.

26. Income received toward the Unified Budget and Workplan for the 2000-2001 biennium amounted to **US\$163,095,880** accounting for **85%** of total income figure shown in Statement I (column g).

27. In accordance with the principle of accounting for income on a cash basis (described in paragraph 16), funds in the amount of **US\$11,423,605** representing various contributions pledged for 1999, but actually received in 2000, are included in the **US\$163,095,880**. Also included in the same figure is an amount of **US\$3,433,534** received in July 2001 from the Government of Finland in advance of their 2002 contribution.

28. As a consequence of the above-mentioned accounting principle, **US\$5 million** representing the amount outstanding on the USA Letter of Credit for 2001 has not been included in the income received toward the 2000-2001 Unified Budget and Workplan<sup>1</sup>.

29. Funds contributed for the International Partnership against AIDS in Africa totaled **US\$9,510,969** or **5%** of total income.

### Income received under non-core funds, 2000-2001

30. Income in this category is recorded into three sub-accounts (designated global and regional activities, specified-country activities, Junior Professional Officers). As shown in Schedule 2 (column d), during the reporting period, the Programme received a total income of **US\$20,170,868** to support non-core funds activities.

31. An income of **US\$13,804,610** was received by the Programme to support a number of global and regional activities during the reporting period. These contributions were made by donors to either implement new global and regional activities or to expand the ones existing under the Unified Budget and Workplan<sup>2</sup>.

32. Income amounting to **US\$2,497,726** was also received during the 2000-2001 financial period in support of specified-country activities.

This income consists of contributions made by donors towards activities in selected countries.

33. Total income in the amount of **US\$3,868,532** was received for the placement of Junior Professional Officers from 1 January 2000 to 31 December 2001.

### Contributions in kind

34. A number of countries, cosponsors and other contributors have offered assistance to UNAIDS in the form of free office accommodation, secondment of staff and/or office equipment. Where possible, the costs of such items have been estimated by the party concerned or by the Programme, and are presented in Annex III for information purposes only.

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<sup>1</sup> This amount will be called forward in 2002 and recorded as income for the 2002-2003 biennium

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<sup>2</sup> Included in the above figure is an amount of US\$ 200,000 proceeding from USAID Letter of Credit for 1999, for which funds were actually called forward in 2000.

**Schedule 1: Core funds – details of income**  
as of 31 December 2001  
(expressed in US dollars)

Source of income	Funds received toward the 2000-2001 Unified Budget and Workplan	Funds received toward the International Partnership against AIDS in Africa	Total for financial period 2000-2001
	(a)	(b)	(c) = (a+b)
<b>Voluntary contributions</b>			
<b>Governments</b>			
Andorra	19,450		19,450
Australia	1,780,440		1,780,440
Belgium	5,093,310	5,766,571	10,859,881
Brazil	100,000		100,000
Canada	4,445,898		4,445,898
China	199,980		199,980
Congo	8,000		8,000
Denmark	5,979,904		5,979,904
Finland	6,975,659		6,975,659
Flemish Community	390,979		390,979
France	1,405,898	693,453	2,099,351
Germany	1,710,840		1,710,840
Ireland	470,048	304,513	774,561
Italy	3,511,164	1,000,000	4,511,164
Japan	4,800,000		4,800,000
Korea	100,000		100,000
Luxemburg	852,651		852,651
Monaco	14,000		14,000
Netherlands	35,200,247		35,200,247
Norway	18,313,488		18,313,488
Poland	20,000		20,000
Russian Federation	664,000		664,000
Spain	814,855		814,855
Sweden	8,606,422	93,622	8,700,044
Switzerland	3,597,257		3,597,257
Canton de Genève	712,873		712,873
Thailand	91,715		91,715
Uganda	1,500		1,500
United Kingdom	8,940,977		8,940,977
United States of America	35,000,000		35,000,000
	149,821,555	7,858,159	157,679,714
<b>Cosponsoring Organizations</b>			
World Bank	3,715,385		3,715,385
World Health Organization	700,000		700,000
	4,415,385		4,415,385
<b>Other</b>			
CDC (USA)		1,000,000	1,000,000
National Institut of Health (USA)	504,000		504,000
United Nations Federal Credit Union	48,215		48,215
Miscellaneous	193,792		193,792
Share of administrative cost from WHO	353,925		353,925
	1,099,932	1,000,000	2,099,932
<b>Other income</b>			
<b>Interest income</b>	7,758,080	652,810	8,410,890
<b>Other</b>	928		928
	7,759,008	652,810	8,411,818
<b>Total</b> (see paras.25, 26 & 29)	163,095,880	9,510,969	172,606,849



**Schedule 2:** Non-core funds – details of income  
as of 31 December 2001  
(expressed in US dollars)

Source of income	For support to global and regional activities	For support to activities in specified countries (multi-bilateral)	For the placement of Junior Professional Officers	Total for financial period 2000-2001
	(a)	(b)	(c)	(d) = (a+b+c)
<b>Voluntary contributions</b>				
<b>Governments</b>				
Australia	103,060			103,060
Belgium	10,791		493,765	504,556
Canada	491,479			491,479
Denmark	576,162		335,500	911,662
European Commission	751,217			751,217
Finland			388,600	388,600
France	533,972			533,972
Germany	82,055	501,001	179,928	762,984
Ireland	37,949			37,949
Italy	110,000			110,000
Japan	820,000	600,000	165,880	1,585,880
Luxembourg	113,922	503,117		617,039
Netherlands		115,500	709,769	825,269
Norway	1,258,565		867,860	2,126,425
Russian federation	336,000			336,000
Sweden	103,815		579,200	683,015
Switzerland	8,714			8,714
United Kingdom	835,142			835,142
United States of America	600,000			600,000
	6,772,843	1,719,618	3,720,502	12,212,963
<b>Cosponsoring Organizations</b>				
World Bank	3,300,000			3,300,000
UNDCP	8,750			8,750
	3,308,750			3,308,750
<b>Other</b>				
ARNS (France)	50,171			50,171
ICWS (Japan)	60,000			60,000
FAP (Japan)	171,075	96,308		267,383
PATH (Bill & Melinda Gates)	994,965			994,965
United Nations	643,800			643,800
UNFIP	1,274,166			1,274,166
World Economic Forum	32,920			32,920
	3,227,097	96,308		3,323,405
<b>Other Income</b>				
<b>Interest income</b>	495,920	681,800	148,030	1,325,750
	495,920	681,800	148,030	1,325,750
<b>Total</b> (see paras.31, 32 & 33)	13,804,610	2,497,726	3,868,532	20,170,868

## EXPENDITURE

35. In accordance with the fundamental accounting assumptions underlying the United Nations System Accounting Standards, expenditure for the 2000-2001 financial period was recorded on an accrual basis. The total expenditure of **US\$217,709,253** shown in Statement I (column g) is therefore the sum of the disbursements and valid unliquidated obligations at the end of the 2000-2001 financial period.

36. Out of this expenditure of US\$ 217,709,253, the funds fully disbursed on 31 December 2001 totalled **US\$153,054,395**, leaving an amount of unliquidated obligations of **US\$64,654,858**. It is worth noting that over 55% of the funds not yet disbursed on 31 December 2001 covers obligations raised by the Secretariat during the last months of 2001 to implement the PCB decision related to the transfer of resources in advance of the 2002-2003 biennium to Cosponsors and other United Nations system agencies (UNAIDS/PCB (11)01.7RECS/ paragraphs 16, 22.4 and 24). The actual disbursements of these funds will take place during 2002 as soon as necessary payment processes are completed.

### **1. Expenditure incurred against the Unified Budget and Workplan for the 2000-2001 biennium**

37. On 31 December 2001, expenditure incurred against the US\$140 million Unified Budget and Workplan for 2000-2001 amounted to **US\$139,922,535** resulting in an overall obligation rate of 100%. This includes.

Funds in the amount of **US\$30,090,000** obligated against the Cosponsors' share of the Unified Budget and Workplan (i.e. transfers for execution by Cosponsors);

- (a) **US\$25,498,464** obligated under the Inter-Agency Resources section of the Unified Budget and Workplan (country-level Programme Acceleration Funds contributions and operating budgets of United Nations Theme Groups and Country Programme Advisers);
- (b) Obligations amounting to **US\$84,334,071** against the Secretariat's share of the Unified Budget and Workplan (activities and staffing costs).

### **1(a) Expenditure incurred against transfers to Cosponsors**

38. The implementation of the Cosponsors approved shares per programme component during the period reported upon is presented in Schedule 3.

39. Financial support to Cosponsors was not limited only to the amount **US\$30,090,000** referred in paragraph 37(a). It is worth noting that Cosponsors' activities have also received financial support deriving from the two other sections of the 2000-2001 Unified Budget and Workplan (Inter-agency resources and Secretariat) as well as from the International Partnership against AIDS in Africa and non-core funds.

**Schedule 3: 2000-2001 Unified Budget and Workplan**  
**Cosponsor budget and obligations as of 31 December 2001**  
**(expressed in thousand US dollars)**

Programme Component	Activities		Staff Costs		Total Activities & Staff Costs	
	Budget	Oblig.	Budget	Oblig.	Budget	Oblig.
	US\$	US\$	US\$	US\$	US\$	US\$
1 Capacity building and support at the National Level	250	250	100	100	350	350
2 Capacity building and support at Regional / Inter-country Level	5,820	5,820			5,820	5,820
3 Advocacy, public information & resource mobilization	163	163	160	160	323	323
4 Dynamics, determinants, surveillance and monitoring of the epidemic	990	990	530	530	1,520	1,520
5 Over-arching socio-economic concerns & enabling environments	1,200	1,200	250	250	1,450	1,450
6 Alleviation of the impact of HIV/AIDS	1,750	1,750	250	250	2,000	2,000
7 Community responses, especially of people living with HIV/AIDS & NGOs	500	500	250	250	750	750
8 Protection and support to vulnerable populations including young people	3,465	3,465	825	825	4,290	4,290
9 Communications programming	990	990	120	120	1,110	1,110
10 Programming on HIV/AIDS/STD prevention methods and tools	6,256	6,256	1,587	1,587	7,843	7,843
11 Care and counselling for HIV/AIDS/STD	4,434	4,434	200	200	4,634	4,634
<b>Total Cosponsors</b>	<b>25,818</b>	<b>25,818</b>	<b>4,272</b>	<b>4,272</b>	<b>30,090</b>	<b>30,090</b>

**1(b) Expenditure incurred against Inter-Agency Resources**

40. The Inter-Agency Resources expenditure was incurred in four main areas:

- direct financial support to catalytic projects that contribute to or strengthen an expanded response in priority countries through the Programme Acceleration Funds;
- operational and related support of the interagency country staff (Country Programme Advisers) working with the United Nations Theme Groups;
- facilitation of Inter-Agency Task Team; and
- support to Cosponsors' monitoring and evaluation activities

41. **Schedule 4** below shows that obligations totalling **US\$25,498,464** were incurred under the Inter-Agency Resources section of the Unified Budget and Workplan as of 31 December 2001,

representing an implementation rate of approximately 100%. These expenditures were made as follows:

- **US\$15,994,738** for direct support to country-level activities in the form of Programme Acceleration Funds through the United Nations system organizations comprised of the United Nations Theme Group members;
- **US\$7,291,979** towards the operations of United Nations Theme Groups and Country Programme Advisers at country level;
- **US\$1,724,501** to support a certain number of interventions of the Inter-Agency Task Team on Mother-to-child transmission of HIV; and
- **US\$487,246** for the monitoring and evaluation activities of Cosponsors.

**Schedule 4:** 2000-2001 Unified Budget and Workplan – Inter Agency Resources  
Revised budget and obligations as of 31 December 2001 (in US dollars)

Programme Component	Activities	
	Budget US\$	Obligations US\$
<b>Component # 1: Capacity building and support at national level</b>		
- UN Theme Groups and Country Programme Adviser operations	7,291,984	7,291,979
- Programme Acceleration Funds through the United Nations system organizations	16,000,000	15,994,738
Sub-total	23,291,984	23,286,717
<b>Component # 10: Programming on HIV/AIDS/STD prevention methods and tools</b>		
- UN Steering Group interventions on Mother-to-child transmission	1,733,000	1,724,501
Sub-total	1,733,000	1,724,501
<b>Component # 13: Evaluation and monitoring</b>		
- Cosponsors' monitoring and evaluation activities	487,246	487,246
Sub-total	487,246	487,246
<b>Total Inter-Agency</b>	<b>25,512,230</b>	<b>25,498,464</b>

**1(c) Expenditure incurred against the Secretariat Budget**

42. As indicated in paragraphs 4 and 5, over the 2000-2001 biennium, there was a total amount of **US\$8 million** savings on staff costs from which the Executive Director approved a reallocation of **US\$5 million** to increase resources available to activities falling under the Secretariat's share of the Unified Budget and Workplan. The remaining **US\$3 million** was reprogrammed to strengthen the United Nations Theme Group and Country Programme Adviser operations under the Inter-Agency section of the Unified Budget and Workplan.

43. Additional resources for the Secretariat activities were made available in all areas of work. Based on an analysis of resources available to the Secretariat and the Cosponsors - including through the International Partnership against AIDS in Africa and extra-budgetary funds – the additional resources were concentrated in three Programme Components:

- Capacity building and support at the national level (Programme Component 1);

- Capacity building and support at regional/inter-country level (Programme Component 2); and
- Advocacy, public information and resource mobilization Programme Component 3).

Additional details on the resource allocation and achievements in different areas of work can be found in the UNAIDS Performance Monitoring Report, which will be made available to the Programme Coordinating Board at its 12th meeting as a Conference Paper.

44. **Schedule 5** presents a breakdown, by programme components, of the expenditure (**US\$84,334,071**) incurred against the Secretariat's revised budget of **US\$84,397,770** as of 31 December 2001. It also shows that during the period reported upon, programme expenditure and staffing costs in the professional and general service categories amounted to **US\$46,927,710** and **US\$37,406,362** respectively.

**Schedule 5: 2000-2001 Unified Budget and Workplan – Secretariat**  
Revised budget and obligations as of 31 December 2001  
(in thousand US dollars)

Programme Component	Activities		Staff Costs		Total Activities and Staff Costs	
	Budget	Obligations	Budget	Obligations	Budget	Obligations
	US\$	US\$	US\$	US\$	US\$	US\$
1 Capacity building and support at the National Level	3,547	3,546	13,984	13,956	17,531	17,502
2 Capacity building and support at Regional / Inter-country Level	7,125	7,125	5,640	5,630	12,765	12,755
3 Advocacy, public information & resource mobilization	6,694	6,694	2,986	2,984	9,680	9,678
4 Dynamics, determinants, surveillance and monitoring of the epidemic	1,661	1,661	640	640	2,301	2,301
5 Over-arching socio-economic concerns & enabling environments	3,294	3,294	2,177	2,172	5,471	5,466
6 Alleviation of the impact of HIV/AIDS	1,506	1,506	731	731	2,237	2,237
7 Community responses, especially of people living with HIV/AIDS & NGOs	2,363	2,363	637	637	3,000	3,000
8 Protection and support to vulnerable populations including young people	3,458	3,458	918	918	4,376	4,376
9 Communications programming	533	533	80	79	613	612
10 Programming on HIV/AIDS/STD prevention methods and tools	1,124	1,124	1,310	1,306	2,434	2,430
11 Care and counselling for HIV/AIDS/STD	3,024	3,024	715	715	3,738	3,738
12 Governance, Management and Administration	10,648	10,648	6,905	6,893	17,553	17,541
13 Evaluation and Monitoring	1,497	1,497	746	745	2,243	2,242
- The Initiative Fund	455	455			455	455
<b>Total</b>	<b>46,929</b>	<b>46,928</b>	<b>37,469</b>	<b>37,406</b>	<b>84,398</b>	<b>84,334</b>

**2. Expenditure incurred for the International Partnership against AIDS in Africa**

45. Total obligations in the amount of **US\$18,961,045** were incurred against the funds made available to the International Partnership against AIDS in Africa as follows:

- (a) **US\$2,107,407** – Advocacy covering regional meetings to mobilize political commitment and action, as well as overall development and strengthening of the International Partnership against AIDS in Africa, including its monitoring and evaluation activities;
- (b) **US\$2,631,550** – Technical assistance to national strategic planning through UNAIDS’s Inter-Country Teams as well as support to priority regional activities of Cosponsors;
- (c) **US\$2,255,660** – Support to country level actions such as:
  - strengthening the involvement of NGOs in the International Partnership against AIDS in Africa

- mainstreaming of HIV/AIDS into Poverty Reduction Strategy Papers and Heavily Indebted Poor Countries Initiatives through technical assistance and skills-building workshops
- disseminating information on the International Partnership against AIDS in Africa through the production of bulletins and newsletters
- increasing prevention of HIV/AIDS activities among uniformed services
- strengthening the United Nations system response at country level and facilitating national strategic planning;

(d) **US\$8,460,086** – To complement the Programme Acceleration Funds, assistance was given through the International Partnership against AIDS in Africa to most countries in Africa covering priority and catalytic projects such as:

- care and support for people living with AIDS
- support to all aspects of strategic planning
- AIDS prevention and care for transport workers and other mobile populations
- advocacy for political commitment to HIV/AIDS prevention
- support to HIV/AIDS mainstreaming in the public sector
- capacity-building for community financing of HIV/AIDS projects
- support to local responses and community development

(e) **US\$3,506,342** – Improvement of access to basic drugs for home and community care to three countries within the framework of the International Partnership against AIDS in Africa<sup>3</sup>.

### 3. Additional core funds expenditure

46. Following the PCB's recommendations in May 2001, to transfer resources in advance of the new biennium to Cosponsors to allow an early implementation of the 2002-2003 Unified Budget and Workplan activities, a total of **US\$32,600,000** was made available to UNAIDS' Cosponsors during the last quarter of 2001.

47. As per the same recommendations, total funds amounting to **US\$2,855,244** were also made available to ILO, FAO, UNIFEM, the UN Staff College and the Joint Medical Service to enable the urgent implementation of the UN System Strategic Plan, and an additional **US\$1,549,000** was obligated in support of Cosponsors' additional country level activities (through the Programme Acceleration Fund).

48. In addition to the above, an amount of **US\$259,645** was advanced by the Secretariat to cover expenditure incurred around the United

Nations General Assembly Special Session on HIV/AIDS in June 2001 at the request of the Department of Public Information of the United Nations/New York. Reimbursement of this advance will be made during the next financial period.

### 4. Expenditure incurred against non-core funds activities

#### 4(a) Implementation of global and regional activities

49. As shown in Schedule 6 (column c) a total amount of **US\$21,977,550** was made available for global and regional activities between 1 January 2000 and 31 December 2001. This amount was broken down as follows:

- 1998-1999 non-core fund balances (including savings on unliquidated obligations from previous financial periods) brought forward for disbursement in 2000-2001 (**US\$8,372,940**);
- 2000-2001 contributions including interest (**US\$13,604,610**)<sup>4</sup>.

50. Schedule 6 also presents, under the relevant operational area of work and by source of funds, the money made available (Schedule 6 (column c)) and the status of the obligations incurred as of 31 December 2001 (Schedule 6 (column d)).

51. Total obligations in the amount of **US\$14,989,351** were incurred against the **US\$ 21,977,550** available for global and regional activities, representing a **68%** obligation rate in 2000-2001.

52. However, with the application of the accounting principles on accrual expenditure operating with "variance at allotment level"<sup>5</sup>, the reduction/cancellation of unliquidated obligations from the previous financial periods, generated savings in the amount of **US\$109,498**, which has been used to offset the actual expenditure, thus resulting in a net expenditure of **US\$14,879,853** as of 31 December 2001.

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<sup>4</sup> This figure excludes the US\$200,000 outstanding on USAIDS' Letter of Credit for 1999 referred to in footnote 3.

<sup>5</sup> Accrual expenditure with variance at allotment: unliquidated obligations from the previous financial period are kept in corresponding allotments in the following biennium for liquidation.

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<sup>3</sup> Funds earmarked by donor

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**Schedule 6: Breakdown of non-core funds Global and regional activities and obligations as at 31 December 2001 (in US dollars)**

Allocation of item within operational area of work and source of income	1998-1999 carry-over (a)	Funds received in 2000/2001 (b)	Total funds (c) = (a+b)	Obligations (d)	% (e) = (d / c)
<b>Capacity Building and support at national level</b>					
Russian Federation		336,000	336,000	9,372	3
United States of America		150,000	150,000	-	
Japanese Foundation for AIDS Prevention		171,075	171,075	167,480	98
<i>Sub total</i>	-	657,075	657,075	176,852	27
<b>United Nations Security Council Resolution 1308</b>					
Denmark		566,559	566,559	-	
Norway		1,175,881	1,175,881	306,590	26
<i>Sub total</i>	-	1,742,440	1,742,440	306,590	18
<b>Monitoring of the epidemic and the response</b>					
Australia	1,017		1,017	1,017	100
Commission of the European Communities		751,217	751,217	744,506	99
Germany	3,825	36,526	40,351	40,352	100
Norway	5,677		5,677	5,677	100
World Bank	65,219		65,219	65,165	100
<i>Sub total</i>	75,738	787,743	863,481	856,717	99
<b>Community responses, including strengthening networking with people living with HIV/AIDS and NGO's</b>					
Belgium		10,791	10,791	10,786	100
Canada		322,553	322,553	322,550	100
Ireland		37,949	37,949	37,948	100
Norway	190,281		190,281	157,795	83
United States of America		50,000	50,000	49,998	100
Sasakawa Memorial Health Foundation, Japan	66,410		66,410	66,410	100
Bill and Melinda Gates Children's Vaccine Program		994,965	994,965	994,965	100
UN Fund for International Partnership (UNFIP)		100,000	100,000	99,930	100
<i>Sub total</i>	256,691	1,516,258	1,772,949	1,740,382	98
<b>Development and Prevention of HIV/AIDS/STD</b>					
Australia	22,493		22,493	-	
Germany		45,529	45,529	-	
Norway		111,142	111,142	94,761	85
Sweden	40,938		40,938	40,938	100
United States of America		50,000	250,000	45,468	18
<i>Sub total</i>	113,431	356,671	470,102	181,167	39
<b>Care</b>					
France	2,042	533,972	536,014	143,187	27
ARNS (France)		50,171	50,171	42,891	85
<i>Sub total</i>	2,042	584,143	586,185	186,078	32
<b>Capacity Building and support at regional/ intercountry level</b>					
Australia	63,122		63,122	5,130	8
France	79,353		79,353	79,301	100
Japan	765,638	660,000	1,425,638	510,992	36
United Kingdom		758,770	758,770	452,613	60
World Bank	1,716,272	3,502,840	5,219,112	5,139,319	98
UNDCP	402	8,750	9,152	-	
UNFIP		1,178,626	1,178,626	282,606	24
<i>Sub total</i>	2,624,787	6,108,986	8,733,773	6,469,962	74
<b>Governance, coordination and management</b>					
Canada	7,301	10,147	17,448	10,147	58
Denmark		9,603	9,603	9,603	100
Italy		110,000	110,000	9,062	8
Japan	3,353,135	405,400	3,758,535	1,979,642	53
Norway		9,792	9,792	9,792	100
Sweden		9,800	9,800	9,800	100
Switzerland		8,714	8,714	4,989	57
Swiss Bank Corporation	8,470		8,470	8,469	100
World Economic Forum		32,920	32,920	26,382	80
United Nations		643,800	643,800	643,278	100
<i>Sub total</i>	3,368,906	1,240,176	4,609,082	2,711,164	59

Allocation of item within operational area of work and source of income	1998-1999 carry-over	Funds received in 2000/2001	Total funds	Obligations	%
	(a)	(b)	(c) = (a+b)	(d)	(e) = (d / c)
<b>Inter-Agency Resources</b>					
Japan	300,001		300,001	300,001	100
Netherlands	1,142,559	64,970 *	1,207,529	1,142,559	95
Norway	359,751		359,751	359,340	100
Sweden	4,035		4,035	4,035	100
United States of America	124,999		124,999	124,999	100
<i>Sub total</i>	<i>1,931,345</i>	<i>64,970</i>	<i>1,996,315</i>	<i>1,930,934</i>	<i>97</i>
<b>Five-year evaluation of UNAIDS</b>					
Australia		103,060	103,060	103,061	100
Canada		158,779	158,779	104,779	66
Luxembourg		113,922	113,922	113,922	100
Sweden		94,015	94,015	94,015	100
United Kingdom		76,372	76,372	13,728	18
<i>Sub total</i>	<i>-</i>	<i>546,148</i>	<i>546,148</i>	<i>429,505</i>	<i>79</i>
<b>Total</b>	<b>8,372,940</b>	<b>13,604,610</b>	<b>21,977,550</b>	<b>14,989,351</b>	<b>68</b>

\* interest generated in 2000-2001 on funds carried over from 1998-1999

53. Details on the activities covered by the 1998-1999 fund balances of **US\$8,372,940** are contained in the 1998-1999 Financial Report (document UNAIDS/PCB(9)/00.6, Annex I). The activities covered by the amount of **US\$13,604,610** received during the 2000-2001 financial period are listed in Annex I of this document.

#### 4(b) Implementation of specified-country activities

54. The total financial support provided to non-core activities in specified countries amounted to **US\$4,967,911** (Schedule 7 (column c)) on 31 December 2001 and is broken down as follows:

- 1998-1999 fund balances (including savings on unliquidated obligations from previous financial periods) brought forward for disbursement in 2000-2001 (**US\$2,470,185**);
- 2000-2001 contributions including interest (**US\$2,497,726**).

55. As shown in Schedule 7 (column b), the total amount of US\$ 2,497,726 received during 2000 and 2001 was contributed as follows:

- Germany: US\$ 311,392 were received in December 2000 to support HIV/AIDS/STI prevention activities, in Belarus (US\$ 89,778), Ukraine (US\$ 152,357), Russia and Kyrgystan (US\$ 69,257). US\$ 39,923 and US\$ 149,686 were also received in December 2001 for a project aiming at advising young drug users on exchange of needles in areas of high prevalence of HIV/AIDS and for a youth education project on prevention of HIV/AIDS in Latvia.
- Japan: US\$ 600,000 were received in December 2000 as part of Japan multi-bi collaboration with a number of countries in the context of the Global Issues Initiative. In May 2001 the Japanese Foundation for AIDS Prevention also granted US\$ 96,308 for the intensification of condom promotion in China.
- Luxembourg: US\$ 503,117 were received in December 2001 to implement targeted AIDS preventions activities in Burkina Faso and Mali through Population Service International (PSI).

Netherlands: In May 2001, the HIV/AIDS component of the UN Appeal for the rehabilitation and recovery programmes for internally-displaced persons in Ethiopia received a grant of US\$ 115,500.



**Schedule 7:** Breakdown of non-core funds Specified country activities and obligations Specified country activities and obligations as at 31 December 2001 (in US dollars)

Source of income	1998-1999 carry-over	Funds received in 2000-2001	Total funds	Obligations	%
	(a)	(b)	(c) = (a+b)	(d)	(e) = (d / c)
Australia	346		346	346	100
France	288,410		288,410	288,410	100
Germany	2	501,001	501,003	311,394	62
Italy	66,007		66,007	66,007	100
Japan	850,026	696,308	1,546,334	1,487,934	96
Luxembourg		503,117	503,117	-	
Netherlands		115,500	115,500	115,500	100
Norway	1,112,049	681,800 *	1,793,849	1,425,899	79
Spain	33,314		33,314	33,314	100
Sweden	11,516		11,516	11,516	100
United Kingdom	108,435		108,435	108,435	100
Unicef	80		80	80	100
<b>Total</b>	<b>2,470,185</b>	<b>2,497,726</b>	<b>4,967,911</b>	<b>3,848,835</b>	<b>77</b>

\* Accumulated interest on prior financial periods unliquidated obligations and carried over funds.

56. Actual expenditure incurred to support specified-country activities during the reporting period amounted to **US\$3,848,835** or an obligation rate of **77%** (Schedule 7 (column d)). This amount has been reduced by **US\$26,186**, representing the savings generated by the reduction/cancellation of unliquidated obligations from the previous financial period, hence a net expenditure of **US\$3,822,649** as of 31 December 2001.

#### 4(c) Expenditure for the placement of Junior Professional Officers, 2000-2001

57. Total funds in the amount of **US\$4,807,053** were made available to support the assignment of

a total number of 31 Junior Professional Officers during the reporting period (Schedule 8 (column c)). These funds were comprised as follows:

- 1998-1999 fund balances brought forward for disbursement in 2000-2001 (**US\$938,521**);
- 2000-2001 funds including interest (**US\$4,807,053**).

58. On 31 December 2001, the expenditure incurred for the assignment of all Junior Professional Officers amounted to **US\$2,859,294**, representing an obligation rate of **59%** (Schedule 8 (column d)). The 59% obligation rate represents those funds obligated to cover these contracts up to 31 December 2001.

**Schedule 8:** Breakdown of non-core funds  
Funds for Junior Professional Officer and obligations as of 31 December 2001  
(expressed in US dollars)

Source of income	Number of Juniors Professional Officers	1998-1999 carry-over	Funds received in 2000-2001	Total funds	Obligations	%
		(a)	(b)	(c) = (a+b)	(d)	(e) = (d / c)
Belgium	3	59,147	493,765	552,912	255,206	46
Denmark	4	168,483	335,500	503,983	355,382	71
Finland	2	75,337	388,600	463,937	279,383	60
Germany	3	129,606	179,928	309,534	179,494	58
Italy		47,389	-	47,389	(4406) *	(9)
Japan	1		165,880	165,880	118,525	71
Netherlands	6	162,631	709,769	872,400	574,709	66
Norway	8	122,113	867,860	989,973	668,809	68
Sweden	4	90,385	579,200	669,585	432,192	65
Interest		83,430	148,030	231,460		
<b>TOTAL</b>	<b>31</b>	<b>938,521</b>	<b>3,868,532</b>	<b>4,807,053</b>	<b>2,859,294</b>	<b>59</b>

\* Credit resulting from the liquidation in 2000 of the 1999 obligation established to cover the terminal assignment costs.

**FUND BALANCES AS OF 31 DECEMBER 2001**

**Excess/(shortfall) of income over expenditure**

59. Statement I (columns (a), (b), (c) and (d)) show that expenditure figures under the respective trust fund sub-accounts on 31 December 2001 were higher than the income received in these sub-accounts during the period 1 January 2000 to 31 December 2001. This is because the Programme was able to fully, and in a timely manner, implement a volume of activities which absorbed the total income received during the biennium, as well as a substantial portion of the 1999 fund balances under these sub-accounts.

60. The surplus of income over expenditure shown under the Junior Professional Officers trust fund sub-account (Statement I column e) is

explained by the fact that funds for the placement of Junior Professional Officers are received for the entire period of their contracts. A number of these contracts for which funds were received during the 2000-2001 biennium were expected to go beyond 2001. The amount of **US\$1,009,238** is therefore to cover that portion of contracts going beyond 31 December 2001.

**Transfers from WHO Global Programme on AIDS (WHO/GPA)**

61. In accordance with the recommendation of the GPA Management Committee on the use of fund balances still available in the GPA Trust Fund at the end of its activities on 31 December 1995, fund transfers totaling **US\$41,970,199** were made to UNAIDS during the 1996-1997 and 1998-1999 biennia.

62. At 31 December 2000, the balance under the WHO/Global Programme on AIDS Trust Fund stood at **US\$4,479,138**; out of which UNAIDS received a transfer of **US\$4,379,138**. The remaining **US\$100,000** was kept in the GPA Trust Fund to meet the costs of any future claims related to its closure. The amount of **US\$2,189,569** was returned to WHO to scale up activities and intensify action to combat HIV/AIDS. The closing balance retained in the GPA Trust Fund as at 31 December 2001 stood at **US\$223,749**.

### **Reduction/cancellation of 1998-1999 Unliquidated obligations**

63. To conform to the principles of accrual expenditure accounting referred to in paragraph 35, the funds received under the sub-accounts for the Unified Budget and Workplan and the International Partnership against AIDS in Africa (core funds) are operated on an accrual basis with variance at fund level<sup>6</sup>.

64. During the course of the 2000-2001 financial period, disbursements were made against some of the 1998-1999 unliquidated obligations. A number of the latter were reduced to reflect the real commitments or were cancelled when they no longer represented valid charges.

65. Furthermore, to comply with the Financial Regulations which stipulate that any unliquidated obligations from a prior financial period shall be cancelled at the end of the following financial period, the 1998-1999 core funds unliquidated obligations not fully liquidated at the end of 2001 were cancelled. The reduction and cancellation of these unliquidated obligations generated a total amount of **US\$3,307,858** on 31 December 2001. This amount has been brought forward for use at the beginning of 2002.

### **Total changes in fund balances and Fund balances as of 31 December 2001**

66. The changes in fund balances, seen in Statement I, are the result of the combination of income and expenditure with other changes that occurred during the financial period.

67. It shows that, despite the substantial level of funds the Programme collected during the 2000-2001 financial period, the total amount of expenditure incurred during the same period resulted in an overall reduction of **US\$19,434,109** of the 31 December 1999 fund balances (**US\$76,058,736**) brought forward for use during the 2000-2001 financial period. This represents an overall reduction of the 2000 opening fund balance by approximately **25.6%**. Consequently, altogether, the fund balances on 31 December 2001 stood at **US\$56,624,627** broken down as follows

- a) **US\$17,981,534** fund balance for the Unified Budget and Workplan. This is the outcome of a sustained resource mobilization effort throughout the biennium. As in previous biennia, these funds will be used to offset any possible shortfall in income resulting from the low level of contributions received during the first two quarters of each biennium.
- b) International Partnership against AIDS in Africa fund balance amounting to **US\$3,452,375** consisting of:
  - Various donor funds received in 2001 to support the development of NGOs' involvement in the Partnership, as well as the provision of access to basic drugs for home and community care for three countries, and interest accrued on International Partnership against AIDS in Africa sub-accounts. Implementation of the related activities started in mid-2001 and will continue in 2002. It is expected that the remaining funds will be fully obligated during the first quarter of 2002.
  - Accrued interest generated on the sub-account of the International Partnership against AIDS in Africa during the 2000-2001 biennium which will be used to supplement the funding of the 2002-2003 Unified Budget and Workplan.
- c) Non-core funds balance totaling **US\$8,242,959** is made up as follows:
  - **US\$7,097,697** for global and regional activities and **US\$1,145,262** for specified country activities. These fund balances are mainly composed of accrued interest and funds received late in 2001 for which implementation of activities will start in 2002.

<sup>6</sup> *Accrual expenditure with variance at fund level: unliquidated obligations from the previous financial period are held in a reserve account in the following biennium for liquidation.*

- d) The **US\$1,947,759** fund balance under the Junior Professional Officers sub-account is explained in paragraph 60 above.
- e) An amount of **US\$25,000,000** has been maintained in the Operating Reserve as per the PCB decision.

**NOTE ON INVENTORY**

68. In accordance with the established accounting policy, non-expendable equipment, including furniture, computers/other office equipment and motor vehicles are charged as an expenditure on purchase. On 1 January 2000, the opening value of the UNAIDS inventory was **US\$2,668,435**.

69. It is worth noting that the above-mentioned figure included some items for which the costs in the accounting system were estimates on 31 December 1999. Upon receipt of the actual costs of these items during the course of the 2000-2001 biennium, appropriate accounting actions were taken and the figure of US\$2,668,435 was adjusted to **US\$ 2,678,981**.

70. New non-expendable items for totaling a value of **US\$2,889,459** were purchased during the 2000-2001 biennium, whereas obsolete items totaling US\$551,060 were disposed of resulting in an inventory figure of **US\$ 5,017,380** at 31 December 2001.

## **Annex I**

### **DETAILS OF GLOBAL AND REGIONAL ACTIVITIES FUNDED THROUGH NON-CORE FUNDS, 2000-2001 (shown in Schedule 6)**

As indicated in paragraph 31, during the period 1 January 2000 to 31 December 2001, non-core funds were contributed by donors to either implement new global and regional activities or to expand the ones existing under the Unified Budget and Workplan. Details on the activities supported by these contributions are provided below for the information of the PCB.

#### **Capacity building and support at national level**

Russian Federation: US\$336,000 contributed in April 2001 to cover the secondment of a Russian Expert.

United States of America: US\$150,000 called forward in July 2001 against the USAID Letter of Credit to support human capacity strengthening at country level to scale up and sustain prevention, care and treatment in sub-Saharan Africa.

Japanese Foundation for AIDS Prevention: US\$171,075. received in March 2001 to strengthen condom promotion activities in Myanmar.

#### **United Nations Security Council resolution on intensified action on HIV/AIDS within peacekeeping operations**

As part of the efforts of Member States to implement Security Council Resolution 1308, contributions were received from the following governments:

Denmark: US\$566,559 contributed in July 2001.

Norway: US\$1,137,631 received in April 2001. These funds generated total interest in the amount of US\$38,250.

#### **Monitoring of the epidemic and the response**

Commission of the European Communities: US\$751,217 (1<sup>st</sup> instalment) received in January 2000 towards a three-year joint EC-UNAIDS project on HIV/AIDS Surveillance.

Germany: US\$36,526 received in April 2000 to support an international meeting on the monitoring and evaluation of national AIDS programmes organized in collaboration with the Robert Koch Institute.

#### **Community responses, including strengthening of the network of people living with HIV/AIDS and NGOs.**

Within the context of the United Nations General Assembly Special Session on HIV/AIDS (UNGASS), and on behalf of the Secretary-General the UNAIDS Secretariat received, the following funds to support the active involvement of civil society representatives both in the preparatory process and in the Special Session itself:

Belgium: US\$10,791 received in November 2001 in reimbursement of commitments made earlier to support participation costs of representatives of least developed countries at UNGASS.

Canada: US\$322,553 received in May 2001.

Ireland: US\$37,949 received in July 2001.

United States of America: US\$50,000, called forward in July 2001.

Program for Appropriate Technology in Health (Bill and Melinda Gates Children's Vaccine Program): US\$994,965 received in May 2001.

United Nations Fund for International Partnerships (UNFIP): US\$100,000 received in July 2001 representing the reimbursement of the funds committed by UNFIP through its project AIS-GLO-01-171 "Supporting the participation of civil society and local HIV/AIDS organizations in the UNGASS"

#### **Development and prevention of HIV/AIDS/STD**

Germany: US\$45,529 received in December 2001, to support the provision of medical care and information on HIV/STI prevention for sex workers involved in cross-border activities in Belarus, Moldova, Poland and Ukraine.

Norway: US\$111,142 received in December 2000 to support the position of an HIV/AIDS Focal Point in UNHCR.

United States of America: US\$200,000 called forward in July 2001 for activities in the area of the International AIDS Vaccine Initiative.

### Care

France: US\$533,972 received in August 2001. Of this amount, US\$266,986 was granted for the preparation of the International Meeting on Access to Care to be held in Dakar, Senegal. The remaining US\$266,986 was earmarked to support the costs of a French-expert in the Programme.

National Agency for Research (France): US\$50,171 received in September 2001 to support the organization of a meeting on the needs of an observatory of price of HIV/AIDS drugs in Africa, which took place in Geneva on 10 and 11 September 2001.

### Capacity building and support at regional / inter-country level

Japan: US\$ 660,000 received in December 2000 in the context of inter-country technical network development. The funds were distributed as follows: US\$ 200,000 earmarked to strengthen Japan's collaborative activities in the area of HIV/AIDS and STDs in the Pacific Islands; US\$ 200,000 to support Japan's collaborative activities with the WHO Regional Office for the Western Pacific in the

context of the Global Issues Initiative (GII); and US\$260 000 given to the UNAIDS inter-country team for the South-East Asia and Pacific Region for the organization of the Asian HIV/AIDS Workshop held in February 2001 in Bangkok. Of this latter amount, an equivalent of US\$ 60,000 was received at country level from the Office of the Japan International Corporation of Welfare Services in Bangkok.

United Kingdom: US\$ 211,917 granted by the Department for International Development ("DFID") in November 2000 to strengthen the capacity of the UNAIDS regional task force on HIV prevention among injecting drug users in Eastern Europe. In November 2001, a second instalment of US\$ 218,295 was received to continue the funding of this project. In April 2001, funds totalling US\$ 328,558 were deployed to assist in the process of strengthening political commitment to responding to HIV/AIDS in South Asia.

World Bank: US\$ 3,300,000 together with accrued interest totalling US\$ 202,840 allocated towards the UNAIDS/World Bank projects in the South East Asia-Pacific region (US\$ 1,463,770), West Africa

(US\$ 1,179,070) and in the Latin American and the Caribbean region (US\$ 860,000). The contributions were received in two instalments, one in April 2000 and the second in March 2001.

UNDCP: US\$ 8,750 (2<sup>nd</sup> instalment) granted in January 2000 to the UNAIDS inter-country team for the South-Asia and Pacific region to cover the cost of the assessment of a migration project (Seafarers Project) in the Asia region.

United Nations Fund for International Partnerships (UNFIP): US\$1,174,166 granted to the UNAIDS Inter-country team for Eastern and Southern Africa in December 2001 to strengthen sub-regional response to AIDS in Southern Africa within the context of a project entitled "Telling The Story". These funds generated interest in the amount of US\$ 4,460.

### Governance, coordination and management

Contributions received from Canada (US\$10,147); Denmark (US\$9,603); Norway (US\$9,792); Sweden (US\$9,800) and Switzerland (US\$8,714) represent their share towards the "UNAIDS Financing Study".

Italy: US\$110,000 contributed in October 2001 to finance the position of a Liaison Officer in the Division of Governance, Donor and United Nations Relations (GDU).

Japan: US\$ 220,000 received in December 2000 for Japan/UNAIDS collaborative activities. These funds, together with the 1998-1999 carry-over, generated interest in the amount of US\$ 185,400.

World Economic Forum: US\$ 32,920 received in July 2001 to support the development of private sector collaboration in HIV/AIDS.

United Nations: US\$643,800 received in February 2001 for the strengthening of the UNAIDS Secretariat to act as the Secretariat of the Special Session of the General Assembly on HIV/AIDS.

### Inter agency resources

Netherlands: US\$55,010 represents the interest generated on the balance of funds from the UNAIDS 1998-1999 Coordinated Appeal.

### Five-year evaluation of UNAIDS

At its 10<sup>th</sup> meeting in December 2000, the PCB took note of the composition of the Evaluation

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Supervisory Panel (ESP) established to oversee the implementation of the Five-Year Evaluation. At that time, the PCB Chair invited expression of interest from donors for resources towards the evaluation, including providing support to the Management Support Team (MST). In response, Canada and the UK contributed funds to cover the costs of two of their nationals made available to the MST as follows:

Canada: US\$95,514 and US\$63,265 received in April 2001 and November 2001 respectively

United Kingdom: US\$76,372 received in October 2001.

Additional contributions toward the Evaluation general activities were provided as follows:

Australia: US\$103,060 received in June 2001.

Luxembourg: US\$113,922 received in February 2001.

Sweden: US\$94,015 received in October 2001.

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**Annex II. Matrix of Multi-bi funds, including carry-over by donors/country  
as at 31 december 2001  
(in US dollars)**

Country	Australia	France	Germany		Italy		Japan	Luxembourg		Norway	Netherlands	Sweden	Spain	United Kingdom	Unicef	Total country
	carry-over	carry-over	carry-over	current	carry-over	carry-over	current	current	carry-over	current*	current	carry-over	carry-over	carry-over	carry-over	
Albania					66,007											66,007
Angola										16,610						16,610
Belarus				89,778												89,778
Bangladesh						60,000										60,000
Botswana										121,789						121,789
Burkina faso								251,559								251,559
Cambodia		6,240				100,000	100,000									206,240
China							96,308									96,308
D.R. Congo										132,000						132,000
Eritrea										29,641						29,641
Ethiopia									26,593		115,500					142,093
Estonia				39,923												39,923
Ghana						100,000	100,000									200,000
India							174									174
Kenya						143,912	100,000							45,954		289,866
Kyrgystan				69,257												69,257
Latvia				149,686									1,187			150,873
Lao PD Rep.		227,479				100,000	100,000									427,479
Malawi										4,043						4,043
Mali								251,558								251,558
Mozambique										11,440						11,440
Namibia										133,201						133,201
Pakistan										6,233						6,233
Philippines							8,259									8,259
Slovakia															80	80
Swaziland										238,500						238,500
Ukraine			2	152,357												152,359
Uganda														38,433		38,433
Un. Rep. Tanzania						137,681	100,000			191,420				24,048		453,149
Viet Nam	346	54,691														55,037
Zambia						200,000	100,000			46,592		10,329				356,921
Zimbabwe										45,951	6,140					52,091
Mult. Africa Ctries									108,036	675,660						783,696
Mult. Latin Am. Ctries													33,314			33,314
<b>Total Donors</b>	<b>346</b>	<b>288,410</b>	<b>2</b>	<b>501,001</b>	<b>66,007</b>	<b>850,026</b>	<b>696,308</b>	<b>503,117</b>	<b>1,112,049</b>	<b>681,800</b>	<b>115,500</b>	<b>11,516</b>	<b>33,314</b>	<b>108,435</b>	<b>80</b>	<b>4,967,911</b>

\* Accumulated interest on prior financial periods unliquidated obligations and carried over funds.



### **Annex III**

#### **CONTRIBUTIONS IN-KIND TO UNAIDS**

As indicated in paragraph 34 of the 2000-2001 Financial Report, some contributions have received in the form of free office accommodation, human resources and/or supplies of office equipment. The costs of such support have been estimated by the party concerned or by UNAIDS and in this respect, information is presented to the PCB.

In-kind contributions to UNAIDS from governments and the Cosponsoring Organizations have been tracked as follows: staff secondments, support to UN Theme Groups on HIV/AIDS and to UNAIDS Country Programme Advisers (CPAs) operations, and other support. It should be noted that the information contained in **Tables A and B**, is not audited or verified beyond consultations between UNAIDS Geneva/field staff and the Government or Cosponsor concerned.

#### **Staff secondments**

To reflect staff secondments in financial terms, the costing of an equivalent post at the duty station concerned has been applied, according to the agreed period of assignment.

**Governments:** Three nationals of Belgium were seconded from their Government to strengthen efforts in the area of Country and Regional Development. The staff seconded from the United Kingdom was to support work in the area of performance monitoring and evaluation. Of the two staff seconded from the USA, one was assigned to the Department of Country and Regional Development and the other to work on the five-year evaluation of UNAIDS.

**Cosponsoring Organizations:** The staff seconded to UNAIDS/Geneva were assigned to work with the Department of Country and Regional Development (UNFPA) and the Programme Development and Coordination Group (UNICEF).

#### **Support to the operation of UN Theme Groups on HIV/AIDS and Country Programme Advisers**

Cosponsoring Organizations have supported UN Theme Groups on HIV/AIDS and UNAIDS field staff in numerous countries. This information is summarized in **Table B**. This table presents information that has been communicated to UNAIDS/Geneva by Country Programme Advisers and focal points and checked with the respective Cosponsors.

#### **Other support**

As shown in **Table A**, the Government of Côte d'Ivoire continued to offer the rental of premises for the UNAIDS Intercountry Team up to 31 December 2000 and then to the Country Programme Adviser when the Intercountry Team relocated to larger offices. The assistance provided by UNICEF to the UNAIDS Liaison Office in New York in the form of free office accommodation was pursued during the 2000-2001 biennium.

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**Table A: Summary of in-kind contributions, 2000-2001**  
(in US dollars)

<i>Source of contribution</i>	Staff secondments	Support to United Nations Theme Groups and to CPAs	Other support	Total
<i>(a) Governments</i>				
Belgium	882,000			882,000
Côte d'Ivoire			134,000	134,000
United States (CDC)	42,000			42,000
United States	336,000			336,000
United Kingdom	336,000			336,000
<b>Subtotal</b>	<b>1,596,000</b>		<b>134,000</b>	<b>1,730,000</b>
<i>(b) Cosponsoring Organizations</i>				
UNICEF	378,000			378,000
UNFPA	336,000			336,000
WHO				
<b>Subtotal</b>	<b>714,000</b>			<b>714,000</b>
<i>(c) Country United Nations Theme Groups on HIV/AIDS</i>		1,610,440*		
<b>Total</b>	<b>2,310,000</b>	<b>1,610,440</b>	<b>134,000</b>	<b>4,054,440</b>

\*See **Table B** for detail



**Contributions in-kind from UNAIDS Cosponsors and other Agencies 2000/2001**  
(estimates from information received from the field)

Region/ Country	UNICEF		UNDP		UNFPA		UNESCO		WHO		World Bank		UNDCP		ILO		OTHER (as indicated)		TOTAL	
(Location)	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$		
<b>ANGLOPHONE AFRICA</b>																				
Botswana (UNDP)	Furniture on loan: secretary's desk, chair, computer, office space for CPA & secretary rent free in 2000	1,362																	1,362	
Eritrea (WHO)	Operating costs Office space (secretariat) Mar-Oct 2000	6,000	Operating costs Use of fax, photocopier & vehicle in 2000	6,000	Operating costs	6,000			Operating costs	6,000									24,000	
Ethiopia (UNDP)	Support to WAC activities	638	Support operational cost UNAIDS office	5,000	Support operational cost UNAIDS office	5,000			Operating costs 2000	5,000	salary of local staff 2000	3,697					FAO (support operational cost to UNAIDS office)	600	19,935	
Ghana (UNDP)	Operating costs	10,000	Operating costs 2000	5,000	Operating costs	20,000			Stationery	6,000	Operating costs	17,500					(DFID)	900	59,400	
Kenya (UNDP)	Driver and vehicle for UNAIDS regional workshop for TGs, 24-27 Jan 2000	200			Donation of Xerox photocopier and office chair	2,000			Secretarial support for UNAIDS regional workshop for TGs, 24-27 Jan 2000	300									2,500	
Malawi (UN with UNFPA, WFP, FAO)	Operating costs Security guard for UNAIDS along with WFP, FAO, UNFPA	24,000			Operating costs Security guard for UNAIDS along with UNICEF, WFP, FAO	24,000			Operating costs	15,000							UNICEF, WFP, FAO, UNFPA jointly pay UNAIDS' share of security guards WFP: stationery in 2000 UNHCR: stationery in	1,643	64,643	
Namibia (UNDP)	Toyota Venture 1997 model Partitioning dividers 8 pieces	4,755	Office space On loan: furniture; 1 computer (CPA); parking for vehicle	15,000	Operating costs	20,000													39,755	
Nigeria (UNDP)	Operating costs	17,000	Operating costs	27,000	Operating costs	27,000	Operating costs	27,000	Operating costs	27,000	Operating costs	27,000							152,000	
South Africa (UNESCO)	Cost of landline telephone plus calls; stationery; car and driver; meeting room facility	10,000	Financial administration; parking space	2,000			All common services: telephone, office furniture, fax, photocopier, paper (amounts unknown)	10,000											22,000	
Swaziland (WHO)	Office rent	3,200	Office rent	3,200	Office rent Office vehicle	3,200	office rent	1,600	Office rent	3,200							NPO Salary contributed by Theme Group (12,000), UNHCR: office rent in 2000 (1,600)	13,600	28,000	
Tanzania (UNDP)	Operating costs	21,722	Operating costs	18,102	Operating costs	21,722			Operating costs	10,860									72,406	
Uganda (WHO/UNAIDS)	Operating costs Use of meeting room	5,000	Operating costs Use of meeting room	5,000	Operating costs	15,000			Operating costs (\$6000) DAI staff salaries for May (\$2730) Logistical support; use of LCD projector; assistance of office security; photocopying services when reqd; use of	8,730									33,730	
Zambia (UNICEF 01.01.01 - 31.03.01)	2001 contribution to biennial budget Free water and electricity	15,768	Disbursement of UNAIDS funds; disbursement of PAF funds; use of pouch, postal services; time of Resident Coordinator as co-chair of TG	8,000	2000-2001 contribution to biennial budget Time of Chair, TG	2,628					2000-2001 contribution to biennial budget Salary for Messenger/cleaner	10,884				2000-2001 contribution to biennial budget	2,920	(WFP)	2,628	42,828
<b>Total Anglophone Africa</b>		<b>119,645</b>		<b>94,302</b>		<b>146,550</b>		<b>38,600</b>		<b>82,090</b>		<b>59,081</b>				<b>2,920</b>		<b>19,371</b>	<b>562,559</b>	

**Contributions in-kind from UNAIDS Cosponsors and other Agencies 2000/2001**  
(estimates from information received from the field)

Region/ Country  (Location)	UNICEF		UNDP		UNFPA		UNESCO		WHO		World Bank		UNDCP		ILO		OTHER (as indicated)		TOTAL
	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	
<b>ASIA PACIFIC</b>																			
Cambodia (commercial)			The venues for the UN Technical Working Group and Theme Group meeting	620	Library systems update	250	Printing AIDS in the workplace	500	Technical Working Group Meeting	70									1,440
China (commercial)			In-kind service: Finance, Administration and Personnel Management and IT support	11,213															11,213
India (commercial)			Personnel and Financial services, telephone and conference facilities etc.	13,021															13,021
Indonesia (UNDP)			Providing vehicle for 11 month	11,000							Video Conference	120							11,120
Laos (UNDP)	Operating costs	5,000	Transportation, office rent, watchman	4,006	Operating costs	4,500			Equipment maintenance, supply and stationery	5,000			Operating costs	3,000					21,506
Myanmar (WHO)			prorata payment only for common services	2,700					office/shared meeting room, telephone, internet, pouch	6,300									9,000
Nepal (UNDP)	Conference and Equipment	500	Internet, Email, furniture, conference, equipment, office space and local telephone calls	10,500											Workshop cost	500			11,500
Pakistan (UNDP)			Operating costs	110,000	World AIDS Day	10,000													120,000
Philippines (UNDP)			Administrative services/office equipment, offices	47,447															47,447
Sri Lanka (WHO)	Contribution to Common UNAIDS Fund	5,300	salary for focal point, 7 months	7,000	Contribution to Common UNAIDS Fund	5,800			Focal Point Salary for 6 month, office premises, office maintenance, communication, transport etc.	28,300	Operating costs	2,500							48,900
Thailand (UNDP)	WAD	19,837	Office Equipment	7,185	Meeting facilities	8,474	WAD	116			Meeting facilities, report printing, country review	39,130							74,742
Vietnam (commercial)	Consultant	8,000	office furniture	1,730															9,730
<b>Total Asia/Pacific</b>		<b>38,637</b>	<b>226,422</b>		<b>29,024</b>		<b>616</b>		<b>39,670</b>		<b>41,750</b>		<b>3,000</b>		<b>500</b>				<b>379,619</b>

**Contributions in-kind from UNAIDS Cosponsors and other Agencies 2000/2001**  
(estimates from information received from the field)

Region/ Country (Location)	UNICEF		UNDP		UNFPA		UNESCO		WHO		World Bank		UNDCP		ILO		OTHER (as indicated)		TOTAL
	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	Description	Amount US\$	
<b>LATIN AMERICA &amp; THE CARIBBEAN</b>																			
Argentina (OPS/OMS)									Operating costs, office space, communications mailing, courier, office materials	10,000									10,000
Brazil (UNDCP)								office space, secretary, telephone, maintenance, printers, computers	3,500				Office space, receptionist assistance (5% month), telephone, fax, serox, office equipment (tables, chair), some mail service, one air ticket, some DHL taxes, coffee, water, driver pools, Internet, e- mails services, software support.	4,300					7,800
Colombia (OPS/OMS)	Operating costs	5,000							Operating costs	1,500			Operating costs	10,000					16,500
Dominican Rep. (UNDP/other)									air conditioner	4,000									4,000
Guatemala (UNFPA)			Land Services and Administrative Services	3,000	Electricity, water, cleaning service, office equipment and furniture, office space	7,400			electricity, water, cleaning service, furniture office space (2000), driver	3,500									13,900
Guyana (CARICOM)			administrative support (processing TAs, etc.)	1,000													(CARICOM): office space, communication facilities, IT equipment/IT services	5,000	6,000
Haiti (UNFPA)			use of car	6,750			printer	1,350			office space, one month	800							8,900
Honduras (IOM)			office space, car services, communications (7 months)	6,000													(IOM): free use of office equipment, access to secretarial pools (3 months)	1,000	7,000
Peru (PNUD)			IT support (computer service, internet, email, storage of info, technical support), receptionist, TAs contracts	5,940					computer training	480									6,420
Trinidad & Tobago (UNDP)	salary for programme officer	3,000	salary for programme officer	3,000					salary for programme officer	2,500									8,500
Venezuela (UNDP)			furniture, receptionist, communications, IT support	12,012															12,012
<b>Total LAC</b>		<b>8,000</b>		<b>37,702</b>		<b>7,400</b>		<b>4,850</b>		<b>21,980</b>		<b>800</b>		<b>14,300</b>		<b>0</b>		<b>6,000</b>	<b>101,032</b>
<b>EUROPE &amp; CENTRAL ASIAN REPUBLICS</b>																			
Belarus (UNDP)			security, cleaning, receptionist, IT support, driver, maintenance, communications, furniture use, office supplies, assistant	19,365															19,365
Kazakhstan (UNDP)			driver salary	14,000															14,000
Romania (UNDP)	in country travel, travel	5,440	administrative costs, office space, internet	7,200	subscription to mobile phone, communications	1,590													14,230
<b>Total EUR</b>		<b>5,440</b>		<b>40,565</b>		<b>1,590</b>													<b>47,595</b>
<b>Total for all regions</b>		<b>237,522</b>		<b>614,901</b>		<b>257,664</b>		<b>64,666</b>		<b>243,515</b>		<b>146,081</b>		<b>17,300</b>		<b>3,420</b>		<b>25,371</b>	<b>1,610,440</b>