

May 2006

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منظمة الأغذية
والزراعة
للأمم المتحدة

联合国
粮食及
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Food
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des
Nations
Unies
pour
l'alimentation
et
l'agriculture

Organización
de las
Naciones
Unidas
para la
Agricultura
y la
Alimentación

FINANCE COMMITTEE

Hundred and thirteenth Session

Rome, 8 - 12 May 2006

Financial Highlights and Status of Current Assessments and Arrears

Please replace page 6 of document FC 113/3 with the table overleaf.

Statement of Assets, Liabilities and Reserves as at 31 December 2005

Table 3

	General and Related Funds		Extra-Budgetary	TOTAL FAO
	(US\$000)	(US\$000)	(US\$000)	(US\$000)
ASSETS				
Contributions receivable				
Current assessments		105,613		
Arrears		63,748		
Others		9,682		
Total contributions receivable		179,043		179,043
Provision for contributions receivable		-179,043		-179,043
Cash		30,838	80,022	110,860
Short-term investments		0	368,368	368,368
Other assets		48,607	13,815	62,422
TOTAL ASSETS		79,445	462,205	541,650
LIABILITIES				
Net contributions received in advance				
Opening Balance			352,250	
Contributions received			652,547	
Interest credited			14,319	
Transfer to income			-634,812	
Closing balance		58	384,304	384,362
ICP deferred income				
Opening balance (previous appropriation) @ 1.1.2004	62,024			
Current expenditure of previous 2002/03 appropriation	-62,024			
Balance previous 2002/03 appropriation @ 31.12.2005	0			
TCP current 2004/05 appropriation	98,645			
Expenditure of current 2004/05 appropriation	-63,089			
Balance current 2004/05 appropriation @ 31.12.2005	35,556			
Closing balance - all appropriations @ 31.12.2005		35,556		35,556
Accruals		35,783	66,788	102,571
Long-term investments	208,746			
Staff related liabilities	239,566			
Net staff related liabilities (net of investments)		30,820		30,820
Other liabilities		20,947		20,947
Loans		71,000		71,000
TOTAL LIABILITIES		194,164	451,092	645,256
NET ASSETS		-114,719	11,113	-103,606
RESERVES				
<u>Working Capital Fund</u>				
Opening balance	25,183			
Net advance to General Fund	-25,197			
Receipts of contributions	14			
Closing balance		0		0
<u>Special Reserve Account</u>				
Opening balance	23,021			
Net advance to General Fund	-10,316			
Receipts of contributions	2,057			
Exchange Differences	-14,762			
Closing balance		0		0
<u>Capital Expenditure Account</u>				
Opening balance	0			
Transfer	10,113			
Closing balance		10,113		10,113
<u>SFERA Account</u>				
Deficit/Surplus for current period			11,421	
Closing balance			11,421	11,421
<u>General Fund</u>				
Opening balance	-90,133		-305	
Deficit/Surplus for current period	-70,212		-3	
Net advance from WCF/SRA	-160,345		-308	
Closing deficit balance		-124,832	-308	-125,140
TOTAL RESERVES		-114,719	11,113	-103,606