

Update to Table 8

FC 132/3 Add 1

Comparative analysis of ASMC liability for UN system organizations

Organization	Total Liability			Funding Available			Liability recorded on the Balance Sheet			Liability not yet recorded on the Balance Sheet		
	(USD million)			(USD million)			(USD million)			(USD million)		
	31-Dec-07	31-Dec-08	31-Dec-09	31-Dec-07	31-Dec-08	31-Dec-09	31-Dec-07	31-Dec-08	31-Dec-09	31-Dec-07	31-Dec-08	31-Dec-09
FAO	576.1	878.0	934.5	200.7	141.0	186.7	576.1	596.0	653.6	-	282.0 (a)	280.9 (a)
IAEA	207.0	225.0	244.0	-	-	-	-	-	-	207.0	225.0	244.0
ICAO	55.2	46.8	54.2	-	-	-	-	-	-	55.2	46.8	54.2
IFAD	41.0	50.0	61.3	46.0	57.0	60.0	41.0	50.0	61.3	-	-	-
ILO	415.0	499.4	509.5	-	27.9	36.2	-	-	509.5	415.0	-	-
IMO	22.1	22.7	N/A	-	-	N/A	-	-	N/A	-	-	N/A
ITC	50.8	53.8	37.1	-	-	-	50.8	53.8	37.1	-	-	-
ITU	181.3	-	188.0	-	-	-	-	-	-	181.3	-	188.0
PAHO	-	167.0	202.6	-	18.3	22.3	-	-	-	-	148.8	180.3
UN	2,433.0	2,596.0	2,302.5	-	-	-	2,431.0	2,596.0	2,302.5	-	-	-
UNDP	-	-	N/A	-	-	N/A	-	-	N/A	-	-	N/A
UNESCO	614.0	-	649.0	30.0	-	27.2	-	-	-	614.0	-	649.0
UNFPA	72.8	72.8	87.5	61.2	70.0	79.0	72.8	72.8	87.5	-	-	-
UNHCR	308.0	307.8	347.4	-	-	-	308.0	307.8	347.4	-	-	-
UNICEF	292.0	483.0	464.0	150.0	180.0	210.0	-	-	-	292.0	483.0	464.0
UNIDO	104.9	104.9	100.5	-	-	-	-	-	-	104.9	104.9	100.5
UNRWA	-	-	N/A	-	-	N/A	-	-	N/A	-	-	N/A
UNWTO	3.2	3.2	3.8	-	-	-	-	-	-	3.2	3.2	3.8
UPU	5.6	5.6	5.6	-	-	-	-	-	-	5.6	5.6	5.6
WFP	150.5	165.2	181.8	87.5	93.5	107.4	150.5	165.2	181.8	-	-	-
WHO	383.6 (b)	-	1,000.0 (b)	384.0	-	450.0	341.0	-	450.0	42.6	-	550.0
WIPO	74.1	73.9	98.9	-	-	-	33.8	36.8	45.5	40.4	37.1	53.4
WMO	75.0	75.0	59.5	1.0	1.3	1.7	-	-	-	75.0	75.0	59.5

N/A - Information not currently available

(a) Liability not yet recorded on the Balance Sheet reflects FAO's use of the corridor method, as permitted under IPSAS 25, for deferring recognition of a portion of actuarial liabilities.

(b) - 2007 liability restated (USD 649m to USD 384m) due mostly to non-consolidation of entities. 2009 liability is an estimate based on a 2008 actuarial study and will be updated.