

Annex I

Status of accumulated post-retirement benefit obligation as at 31 December 2005^a

(Millions of United States dollars)

<i>Organization</i>	<i>Completed</i>	<i>Actuarial method^b</i>	<i>Pay-as-you-go, current retirees</i>	<i>Accruing liability</i>	<i>Accrued liability</i>	<i>Amount funded</i>	<i>Unfunded liability</i>
United Nations	Yes	PUC	Yes	— ^c	2 072.8	— ^c	2 072.8
International Labour Organization	Yes	PUC	Yes	No	389.0	—	389.0
World Health Organization (as of 2003)	Yes	PUC	Yes	Yes	371.2 ^d	290.0	81.2
United Nations Educational, Scientific and Cultural Organization	Yes	PUC	Yes	No	601.0	—	601.0
Food and Agriculture Organization of the United Nations	Yes	PUC	Yes ^e	Yes	533.4	135.8	397.6
United Nations Development Programme	Yes	PUC	Yes	Yes	406.9	162.0	244.9
United Nations Children's Fund (as of 2006)	Yes	PUC	Yes	Yes	292.3	90.0	202.3
Office of the United Nations High Commissioner for Refugees	Yes	PUC	Yes	No	248.6	—	248.6
International Atomic Energy Agency	Yes	PUC	Yes	No	93.0	—	93.0
International Telecommunication Union	Yes	PUC	Yes	No	160.9	—	160.9
United Nations Industrial Development Organization ^f	Yes	PUC	Yes	No	82.3	—	82.3
United Nations Population Fund ^g	Yes	PUC	Yes	No	61.6	—	61.6
World Food Programme	Yes	PUC	Yes ^h	Yes	67.9	64.7	3.2
World Intellectual Property Organization	Yes	PUC	Yes	No	41.8	— ⁱ	41.8
United Nations Office for Project Services	Yes	PUC	Yes	No	41.7	—	41.7
International Trade Centre UNCTAD/WTO	Yes	PUC	Yes	No	41.2	—	41.2
International Fund for Agricultural Development (as of 2006)	Yes	PUC	Yes	Yes	32.9	32.9	— ^j
International Civil Aviation Organization	Yes	n/a	Yes	No	36.2	—	36.2
International Criminal Tribunal for Rwanda	Yes	PUC	Yes	No	24.7	—	24.7
World Meteorological Organization ^k	Yes	PUC	Yes	Yes	15.6	1.1	14.5
International Tribunal for the Former Yugoslavia	Yes	PUC	Yes	No	17.5	—	17.5
United Nations University	Yes	PUC	Yes	No	3.6	—	3.6
United Nations Institute for Training and Research	Yes	PUC	Yes	No	1.9	—	1.9
United Nations Compensation Commission	Yes	PUC	Yes	No	2.9	—	2.9
Total					5 640.9	704.5	4 936.4

^a The accrued liability represents the present value of benefits (net of retiree contributions) that has accrued from the date of the employees' hire to the valuation date. In some cases the reporting date is as at 31 December 2003 or 31 December 2006.

^b PUC is the projected unit credit method.

^c The United Nations has been accounting and paying for after-service health insurance liabilities on a pay-as-you-go basis with the accrued liability disclosed in the notes to the financial statements. On the basis of section III of General Assembly