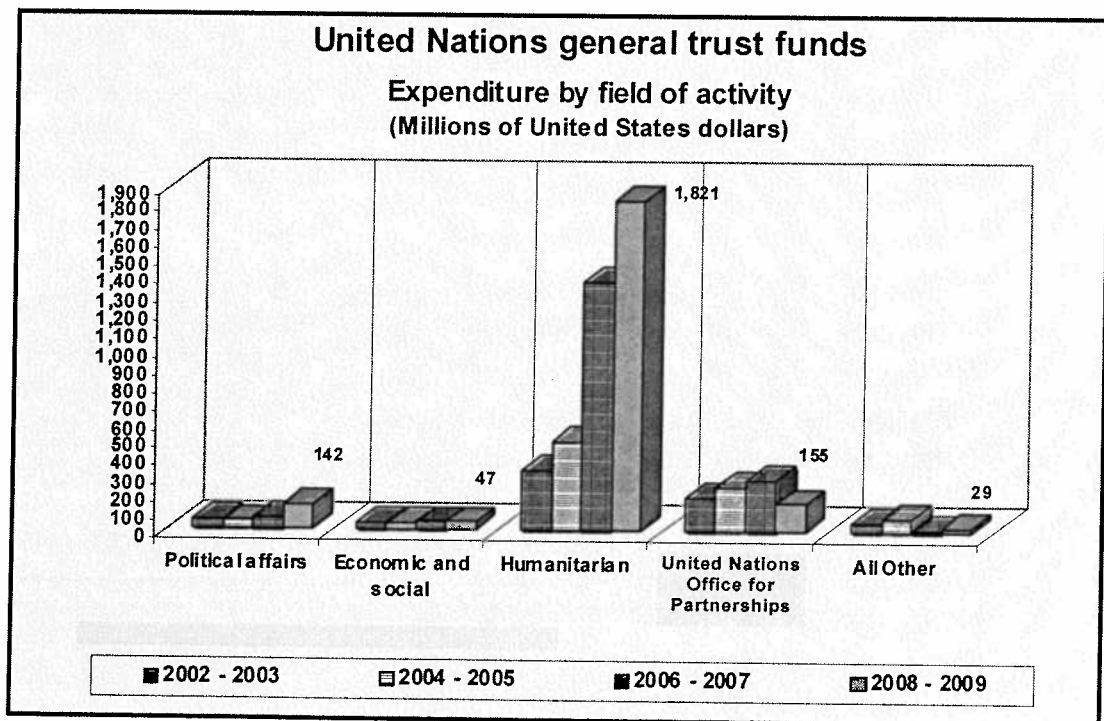


18. Total income increased by 20 per cent to \$2,442.0 million for the biennium 2008-2009, primarily as a result of an increase in voluntary contributions, including an increase of \$203.1 million for the Central Emergency Response Fund, and \$116.1 million for the Trust Fund for Disaster Relief Assistance.

19. Total expenditure of \$2,192.7 million for all general trust funds was 22 per cent higher than the comparable total of \$1,790.3 million for the biennium 2006-2007. Seven funds accounted for 85 per cent of total expenditure for all general trust funds, namely, the Central Emergency Response Fund (\$812.7 million), the Trust Fund for Disaster Relief Assistance (\$392.7 million), the Voluntary Trust Fund for Assistance in Mine Clearance (\$189.1 million), the United Nations Fund for International Partnerships (\$154.9 million), the trust fund established to support the activities of the Centre for Human Rights (\$143.9 million), the trust fund for strengthening the Office of the Emergency Relief Coordinator (OCHA) (\$98.5 million) and the Trust Fund for Human Security (\$63.2 million). Summary data on all trust funds is contained in schedule 7.1. Figure IV.IV illustrates trust fund expenditure by field of activity for the past four bienniums.

Figure IV.IV



## F. Tax Equalization Fund

20. Statement VIII shows income received from staff assessments, expenditure relating to reimbursements to staff members subject to United States income taxes and credits applied against assessments of those Member States who do not levy taxes on the United Nations income of their nationals, as well as assets, liabilities and reserves and fund balances as at 31 December 2009 of the Tax Equalization Fund.

21. For the biennium 2008-2009, total income increased by \$161.0 million, or 21 per cent, to \$913.8 million from \$752.8 million for the biennium 2006-2007, and total expenditure increased by \$136.3 million, or 19 per cent, to \$862.0 million from \$725.7 million, compared with the biennium 2006-2007. As of 31 December 2009, an amount of \$179.0 million was payable to the United States of America pending instructions as to its disposition.

### **G. Capital master plan, capital assets and construction in progress**

22. Statement IX shows activities on the capital master plan, its working capital reserve account, associated costs and the secondary data centre. After the approval by the General Assembly in its resolution 62/87 of the accelerated strategy IV, the capital master plan expenditures accelerated in the 2008-2009 biennium, reaching \$813.4 million. In accordance with the recommendation of the Board of Auditors, only costs related to long-term benefits are capitalized; all other costs, including those for non-expendable property, are expensed.

23. Statement X shows activities on the capital assets and construction in progress for security measures and other discrete construction in progress projects other than the capital master plan. Expenses of \$32.1 million were incurred for the biennium and projects valued at \$39.6 million were capitalized into the capital assets account.

### **H. End-of-service and post-retirement benefits**

24. Statement XI shows accrued liabilities with respect to after-service health insurance, repatriation benefits and unused vacation days. Previously, the accrued liability recorded for after-service health insurance was based on an actuarial valuation, whereas the liabilities for repatriation benefits and unused vacation days were recorded based on current costs without discounting or other adjustments. With effect from the biennium ended 31 December 2009, the liabilities of all three groups of accrued liabilities for end-of-service and post-retirement benefits were determined on an actuarial basis. The liabilities for the United Nations, excluding those for peacekeeping operations, were estimated at \$2,174.2 million as at 31 December 2009, comprising \$1,937.5 million for after-service health insurance, \$140.7 million for repatriation benefits and \$96.0 million for unused vacation days.

### **I. Other special funds**

25. Statement XII provides information on funds established by the United Nations for various special purposes. A description of each of those funds or group of funds is included in the notes to the financial statements. Selected schedules are highlighted below.

26. Schedule 12.1 shows activities on the various health and life insurance and other held-in-trust funds. Effective in the biennium 2008-2009, all self-insured medical and dental plans' premiums and claims are presented on a gross basis in the schedule; previously these were presented on a net basis in the General Fund (statement V). As a result of this accounting policy change, total income increased by \$483.3 million, or 237 per cent, to \$686.9 million from \$203.6 million, and total