

Annex 2 – Trust Fund for the ISDR – Statement of income and expenditure and change

TRUST FUND FOR THE INTERNATIONAL STRATEGY FOR DISASTER REDUCTION Statement of income and expenditure and change in reserves and fund balances for the biennium 2008-2009 ending 31 December 2009 (expressed in United States dollars)

	Sche. 7.4.14 Trust Fund for Disaster Reduction	Sche. 7.4.29 Sub-account for Trust Fund for Tsunami Disaster Relief for activities related to contingency planning and early warning mechanisms	Sche. 7.4.15 UNDRO SASAKAWA DISASTER PREVENTION AWARD FUND	
	DXA	TNB	DLA	TOTAL
INCOME				
Voluntary Contributions	45,374,807	-	-	45,374,807 1/
Received under Inter-Organisation arrangements	73,392	-	-	73,392
Interest Income	915,167	38,307	129,407	1,082,881
Miscellaneous income	395,131	49,730	8,483	453,344 2/
TOTAL INCOME	46,758,497	88,037	137,890	46,984,424
EXPENDITURE				
Staff and other personnel costs	24,478,597	57,612	53,074	24,589,283
Travel	5,836,754	35,075	-	5,871,829
Contractual services	5,911,532	90,713	933	1,988,980
Operating expenses	1,681,989	2,515	989	1,685,493 3/
Acquisitions	1,145,894	314,347	-	1,460,241
Fellowships, grants and other	5,957,495	-	50,047	6,007,542
Programme support costs (Agency)	651,031	22,753	-	673,784
Total Direct expenditure	45,663,292	523,015	105,043	46,291,350
Programme support costs	4,666,671	36,788	13,655	4,717,114
TOTAL EXPENDITURE	50,329,963	559,803	118,698	51,008,464
Excess (shortfall) of income over expenditures	(3,571,466)	(471,766)	19,192	(4,024,040)
Prior period adjustments	-	-	-	-
NET EXCESS (SHORTFALL) OF INCOME COVER EXPENDITURES	(3,571,466)	(471,766)	19,192	(4,024,040)
Transfer (to) from reserves and other funds	-	-	-	-
Refund to Donors	(693,786)	-	-	(693,786) 4/
Savings on prior period obligations	665,478	15,576	2,788	683,842
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	15,289,743	1,413,306	2,275,416	18,978,465
RESERVES AND FUND BALANCES END OF PERIOD	11,689,969	957,116	2,297,396	14,944,481

Statement of assets, liabilities, and reserves and fund balances as at 31 December 2009 (expressed in United States dollars)

ASSETS				
Cash and term deposits	-	-	-	-
OAH Cash Pool	16,486,822	510,627	2,299,227	19,296,676
Pledged contributions receivable	3,320,159	-	-	3,320,159
Inter-fund balances receivable	-	-	-	-
Other accounts receivable	55,658	1,355	-	55,658
Other assets	874,474	-	-	874,474
Operating funds provided to executing agencies	3,618,269	447,559	-	4,065,828
TOTAL ASSETS	24,355,382	958,188	2,299,227	27,612,795
LIABILITIES				
Inter-fund balances payable	76,549	47	218	76,814
Other accounts payable	435,477	-	-	435,477
Unliquidated obligations	4,758,107	1,023	1,613	4,760,743
Contributions/payments received in advance	7,395,280	-	-	7,395,280
TOTAL LIABILITIES	12,665,413	1,070	1,831	12,668,314
RESERVES AND FUND BALANCE				
Operating Reserves	1,880,853	-	9,046	1,889,899
Reserves for allocations	3,937,826	448,032	-	4,385,858
Endowment fund	-	-	2,000,000	2,000,000
Cumulative surplus (deficit)	5,871,290	509,084	288,350	6,668,724
TOTAL RESERVES AND FUND BALANCES	11,689,969	957,116	2,297,396	14,944,481
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	24,355,382	958,186	2,299,227	27,612,795

1/ The contributions received are all in convertible currencies

2/ Including gain on exchange of \$853 for fund TNB and of 8,120 for fund DLA

Including related programme support costs adjustment of \$72,150 for fund DXA; of \$2,025 for fund TNB and of \$363 for fund DLA

3/ Including loss on exchange for fund DXA of \$243,036

4/ Represents refund to Germany of \$693,786