

# Financial reports as at 31 December 2022

## SUMMARY FINANCIAL REPORT OF INCOME AND EXPENDITURE IN 2022

This summary financial report indicates total funds available for activities in 2022, inclusive of new contributions carry-over, overall expenditure incurred during the period and total funds balance at the end of the fiscal year 2022.

	EXTRABUDGETARY	REGULAR BUDGET	TOTAL
<b>SUMMARY</b>			
Opening balance <sup>a</sup>	172,717,658	n/a	172,717,658
Adjustment <sup>b</sup>	(2,591,730)	n/a	(2,591,730)
Income from contributions/allotments <sup>c</sup>	240,841,409	151,817,300	392,658,709
Other income <sup>d</sup>	(1,729,499)	n/a	(1,729,499)
<b>Total funds available</b>	<b>409,237,838</b>	<b>151,817,300</b>	<b>561,055,138</b>
Expenditure <sup>e</sup>	234,089,286	143,984,074	378,073,360
<b>Closing balance<sup>f</sup></b>	<b>175,148,552</b>	<b>7,833,226</b>	<b>182,981,778</b>

### Notes:

- <sup>a</sup> Corresponds to the final 2021 closing balance, as reported in the UN Human Rights Annual Report 2021.
- <sup>b</sup> Includes adjustments of income, refunds to donors and write-off of unpaid pledges from past period.
- <sup>c</sup> Extrabudgetary includes all donor contributions and pledges received in the UNOG/OHCHR accounts for fiscal year 2022; excludes future donor pledges and commitments. Regular Budget corresponds to the amount allotted to OHCHR for 2022.
- <sup>d</sup> Gain/(Loss) on exchange from contributions received and interest income.
- <sup>e</sup> Includes disbursements and commitments for fiscal year 2022; excludes future commitments and liabilities.
- <sup>f</sup> The extrabudgetary amount corresponds to all funds held in the UNOG/OHCHR accounts at the end of the fiscal year 2022.

The above summary financial report of income and expenditure in 2022 is materially correct and expenditures were incurred in connection with the purpose of the extrabudgetary contributions received and the regular budget amount allotted to OHCHR for 2022.

### Notes on p.126:

- <sup>a</sup> Corresponds to the final 2021 closing balance, as reported in the UN Human Rights Annual Report 2021.
- <sup>b</sup> Includes adjustments of income, transfer between trust funds, refunds to donors and write-off of unpaid pledges from past period.
- <sup>c</sup> Includes all contributions and pledges received in the UNOG/OHCHR accounts for activities for fiscal year 2022; excludes future donor pledges and commitments.
- <sup>d</sup> Includes gain/(loss) on exchange from contributions and interest income.
- <sup>e</sup> = opening balance + adjustment + income from contributions + other income available.
- <sup>f</sup> Includes disbursements and commitments for fiscal year 2022; excludes future commitments and liabilities.
- <sup>g</sup> Corresponds to all funds held in the UNOG/OHCHR accounts at the end of the fiscal year 2022.

The summary financial report of extrabudgetary income and expenditure for 2022 is materially correct and expenditures were incurred in connection with the purpose of the trust funds for which contributions were received.

## SUMMARY FINANCIAL REPORT OF EXTRABUDGETARY INCOME AND EXPENDITURE IN 2022 (TRUST FUNDS)

This summary financial report indicates total funds available for activities in 2022, inclusive of new contributions carry-over, overall expenditure incurred during the period and total funds balance at the end of the fiscal year 2022.

	VF for Victims of Torture	VTF for Contemporary Forms of Slavery	VF for Indigenous Peoples	VF for Participation in the Universal Periodic Review	VF for Financial and Technical Assistance in the Implementation of the Universal Periodic Review	TF for Participation of LDCs and SIDS in the Work of HRC	VF for Technical Cooperation in the Field of Human Rights	TF for Human Rights Education in Cambodia	TF for the Support of the Activities of OHCHR	Total OHCHR Trust Funds
SUMMARY	CHA	SHA	IHA	VPU	UPR	VTA	AHA	CIA	HCA	TOTAL
Opening balance <sup>a</sup>	14,982,462	1,857,559	1,912,914	612,440	1,881,348	2,056,389	24,690,883	506,904	124,216,759	172,717,658
<i>Fund balance</i>	<i>14,977,462</i>	<i>1,857,559</i>	<i>1,907,914</i>	<i>612,085</i>	<i>1,881,348</i>	<i>2,034,387</i>	<i>24,540,883</i>	<i>506,904</i>	<i>120,051,821</i>	<i>168,370,363</i>
<i>Unpaid pledges past period</i>	<i>5,000</i>	<i>0</i>	<i>5,000</i>	<i>355</i>	<i>0</i>	<i>22,002</i>	<i>150,000</i>	<i>0</i>	<i>4,164,938</i>	<i>4,347,295</i>
Adjustment <sup>b</sup>	0	0	0	0	0	0	(251,940)	0	(1,061,372)	(1,313,312)
and write-off (unpaid pledges) <sup>b</sup>	(5,000)	0	(5,000)	(355)	0	(22,002)	(150,000)	0	(1,096,061)	(1,278,418)
Income from contributions <sup>c</sup>	10,011,671	878,893	800,892	89,239	246,787	341,959	21,388,454	893,703	206,189,811	240,841,409
<i>Paid contributions 2022</i>	<i>10,001,383</i>	<i>763,673</i>	<i>636,325</i>	<i>89,239</i>	<i>246,787</i>	<i>304,217</i>	<i>21,156,135</i>	<i>893,703</i>	<i>193,795,185</i>	<i>227,886,647</i>
<i>Unpaid pledges 2022</i>	<i>10,288</i>	<i>115,220</i>	<i>164,567</i>	<i>0</i>	<i>0</i>	<i>37,742</i>	<i>232,319</i>	<i>0</i>	<i>12,394,626</i>	<i>12,954,762</i>
Other income available <sup>d</sup>	2,255	(430)	20,528	737	16,339	4,695	(235,447)	(144,580)	(1,393,596)	(1,729,499)
<i>Gain/(loss) on exchange from contributions</i>	<i>(3,417)</i>	<i>(2,048)</i>	<i>12,179</i>	<i>(473)</i>	<i>898</i>	<i>(662)</i>	<i>(283,981)</i>	<i>(140,912)</i>	<i>(1,743,425)</i>	<i>(2,161,841)</i>
<i>Interest income</i>	<i>5,672</i>	<i>1,618</i>	<i>8,349</i>	<i>1,210</i>	<i>15,441</i>	<i>5,357</i>	<i>48,534</i>	<i>(3,668)</i>	<i>349,829</i>	<i>432,342</i>
<b>Total funds available<sup>e</sup></b>	<b>24,991,388</b>	<b>2,736,022</b>	<b>2,729,334</b>	<b>702,061</b>	<b>2,144,474</b>	<b>2,381,041</b>	<b>45,441,950</b>	<b>1,256,027</b>	<b>326,855,541</b>	<b>409,237,838</b>
Expenditure <sup>f</sup>	11,595,563	1,150,781	895,106	248,251	1,058,132	443,182	25,079,879	238,084	193,380,308	234,089,286
<b>Closing balance<sup>g</sup></b>	<b>13,395,825</b>	<b>1,585,241</b>	<b>1,834,228</b>	<b>453,810</b>	<b>1,086,342</b>	<b>1,937,859</b>	<b>20,362,071</b>	<b>1,017,943</b>	<b>133,475,233</b>	<b>175,148,552</b>

Please refer to page 125 for the footnotes a, b, c, d, e, f, g.

## REGULAR BUDGET ALLOTMENT AND EXPENDITURE IN 2022

(Summary by programme, in thousands of US\$)

	ALLOTMENT	EXPENDITURE
<b>HEADQUARTERS</b>		
Executive Direction and Management	8,445.6	8,512.4
Polymaking Organs	10,392.5	8,523.3
<b>Programme of Work</b>		
Subprogramme 1: Human Rights Mainstreaming, Right to Development, Research and Analysis	18,944.8	17,949.2
Subprogramme 2: Supporting the Human Rights Treaty Bodies	16,888.4	16,823.4
Subprogramme 3: Advisory Services and Technical Cooperation <sup>a</sup>	45,760.4	42,413.1
Subprogramme 4: Supporting the Human Rights Council and its Special Procedures		
- Human Rights Council and the UPR	8,421.0	8,515.6
- Special Procedures	17,562.9	17,083.0
<b>Total programme of work: Headquarters</b>	<b>107,577.5</b>	<b>102,784.3</b>
Programme Support and Management Services	5,899.3	5,850.0
<b>Subtotal: Headquarters operating resources</b>	<b>132,314.9</b>	<b>125,670.0</b>
<b>FIELD PRESENCES</b>		
Subprogramme 3: Advisory Services, Technical Cooperation and Field Activities <sup>b</sup>		
- Africa	4,642.5	4,442.4
- Americas	2,392.0	2,286.6
- Asia and the Pacific	3,738.5	3,277.0
- Europe and Central Asia	1,952.2	1,751.1
- Middle East and North Africa	4,253.2	4,214.6
Regular Programme of Technical Cooperation (Sec. 23)	2,524.0	2,342.4
<b>Subtotal: Field presences operating resources</b>	<b>19,502.4</b>	<b>18,314.1</b>
<b>Grand total</b>	<b>151,817.3</b>	<b>143,984.1</b>

<sup>a</sup> Includes allotments for mandated commissions of inquiry.

<sup>b</sup> Includes Cambodia, Sudan, the Regional Office for Central Africa in Yaoundé, the field-based structure on the Democratic People's Republic of Korea (DPRK), the presence in the State of Palestine, the Regional Offices in Bangkok, Bishkek, Brussels, Dakar, Panama, Qatar and Santiago de Chile.

**EXTRABUDGETARY REQUIREMENTS AND EXPENDITURE IN 2022****(Summary by programme, in thousands of US\$)**

	REQUIREMENTS	EXPENDITURE
<b>HEADQUARTERS</b>		
Executive Direction and Management	23,446.2	19,912.1
<b>Programme of Work</b>		
Subprogramme 1: Human Rights Mainstreaming, Right to Development, Research and Analysis	28,970.9	23,530.0
Subprogramme 2: Supporting the Human Rights Treaty Bodies	3,751.2	3,119.4
Subprogramme 3: Advisory Services and Technical Cooperation	23,345.3	18,667.6
Subprogramme 4: Supporting the Human Rights Council and its Special Procedures		
- Human Rights Council and the Universal Periodic Review	5,079.7	3,808.1
- Special Procedures	12,977.5	8,052.7
<b>Total programme of work: Headquarters</b>	<b>74,124.6</b>	<b>57,177.8</b>
Programme Support and Management Services	9,569.0	7,942.8
<b>Subtotal: Headquarters operating resources</b>	<b>107,139.8</b>	<b>85,032.7</b>
<b>FIELD PRESENCES</b>		
Subprogramme 3: Advisory Services, Technical Cooperation and Field Activities		
- Africa	77,188.6	55,150.7
- Americas	40,703.9	30,312.5
- Asia and the Pacific	17,329.0	10,943.8
- Europe and Central Asia	21,019.1	13,781.4
- Middle East and North Africa	23,688.3	16,716.9
Contingency Fund - Emergency Response Projects	625.9	365.2
<b>Subtotal: Field presences operating resources</b>	<b>180,554.8</b>	<b>127,270.5</b>

	REQUIREMENTS	EXPENDITURE
<b>CROSS ENTITIES GLOBAL PROJECTS</b>		
Cross Entities Global Projects not reported above <sup>a</sup>	10,583.7	6,265.6
<b>Total: Headquarters and field presences</b>	<b>298,278.3</b>	<b>218,568.8</b>
<b>OTHER TRUST FUNDS</b>		
Voluntary Fund for Victims of Torture	12,841.9	11,595.6
Voluntary Fund for Indigenous Peoples	932.5	895.1
Voluntary Trust Fund on Contemporary Forms of Slavery	1,234.7	1,150.8
Voluntary Fund for Financial and Technical Assistance for Implementation of the UPR	1,033.4	1,058.1
Voluntary Fund for Participation in the UPR	340.5	248.2
Voluntary Technical Assistance Trust Fund to Support the Participation of LDCs and SIDS in the Work of the HRC	562.4	443.2
<b>Total: Other trust funds</b>	<b>16,945.4</b>	<b>15,391.0</b>
Other expenditure and adjustments not reported above	-	129.5
<b>Grand total</b>	<b>315,223.7</b>	<b>234,089.3</b>

<sup>a</sup> Includes the Human Rights up Front programme, support to the digital transformation of UN Human Rights, OHCHR's activities on freedom of religion and belief, OHCHR's Task Forces on Economic, Social and Cultural Rights (ESCR), SDGs and Prevention.