

Financial reports as at 31 December 2021

SUMMARY FINANCIAL REPORT OF INCOME AND EXPENDITURE IN 2021

This summary financial report indicates total funds available for activities in 2021, inclusive of new contributions carry-over, overall expenditure incurred during the period and total funds balance at the end of the fiscal year 2021

	EXTRABUDGETARY	REGULAR BUDGET	TOTAL
SUMMARY			
Opening balance ^a	162,331,799	n/a	162,331,799
Adjustment ^b	(2,371,017)	n/a	(2,371,017)
Income from contributions/Allotments ^c	227,734,491	140,093,900	367,828,391
Other income ^d	(1,107,743)	n/a	(1,107,743)
Total funds available	386,587,530	140,093,900	526,681,430
Expenditure ^e	213,869,872	109,303,382	323,173,254
Closing balance^f	172,717,658	30,790,518	203,508,176

Notes:

- ^a Corresponds to the final 2020 closing balance, as reported in the UN Human Rights Report 2020.
- ^b Includes adjustments of income, refunds to donors, and write-off of unpaid pledges from past period.
- ^c Extrabudgetary includes all donor contributions and pledges received in the UNOG/OHCHR accounts for the fiscal year 2021; excludes future donor pledges and commitments. Regular Budget corresponds to the amount allotted to OHCHR for 2021.
- ^d Gain/(Loss) on exchange from contributions received, and interest income.
- ^e Includes disbursements and commitments for the fiscal year 2021; excludes future commitments and liabilities.
- ^f The extrabudgetary amount corresponds to all funds held in the UNOG/OHCHR accounts at the end of the fiscal year 2021.

The above summary financial report of income and expenditure in 2021 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 2021.

Notes on p.144:

- ^a Corresponds to the final 2020 closing balance, as reported in the UN Human Rights Report 2020.
- ^b Includes adjustments of income, transfer between trust funds, refunds to donors, and write-off of unpaid pledges from past period.
- ^c Includes all contributions and pledges received in the UNOG/OHCHR accounts for fiscal year 2021; excludes future donor pledges and commitments.
- ^d Includes gain/(loss) on exchange from contributions and interest income.
- ^e = opening balance + adjustment + income from contributions + other income available.
- ^f Includes disbursements and commitments for fiscal year 2021; excludes future commitments and liabilities.
- ^g Corresponds to all funds held in the UNOG/OHCHR accounts at the end of the fiscal year 2021. The summary financial report of extrabudgetary income and expenditure for 2021 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 2021 (TRUST FUNDS)

This summary financial report indicates total funds available for activities in 2021, inclusive of new contributions carry-over, overall expenditure incurred during the period and total funds balance at the end of the fiscal year 2021.

	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 to the Work of HRC	VF for Technical Cooperation in the Field of Human Rights	TF for Human Rights Education in Cambodia	TF for Support Activities of OHCHR	Total OHCHR Trust Funds
SUMMARY	CHA	SHA	IHA	VPU	UPR	VTA	AHA	CIA	HCA	TOTAL
Opening balance ^a	13,452,407	1,207,057	2,115,855	739,021	2,226,618	2,037,545	23,807,516	420,147	116,325,633	162,331,799
<i>Fund balance</i>	<i>13,447,407</i>	<i>1,207,057</i>	<i>2,110,855</i>	<i>739,021</i>	<i>2,126,618</i>	<i>2,015,543</i>	<i>23,637,517</i>	<i>420,147</i>	<i>109,775,459</i>	<i>155,479,624</i>
<i>Unpaid pledges past period</i>	<i>5,000</i>	<i>0</i>	<i>5,000</i>	<i>0</i>	<i>100,000</i>	<i>22,002</i>	<i>169,999</i>	<i>0</i>	<i>6,550,174</i>	<i>6,852,175</i>
Adjustment ^b	0	0	0	0	0	0	0	(244,411)	(1,665,282)	(1,909,693)
and write-off (unpaid pledges) ^b	0	0	0	0	0	0	(19,999)	0	(441,325)	(461,324)
Income from contributions ^c	10,564,313	1,510,218	51,091	103,706	212,195	469,083	22,989,946	1,950,794	189,883,145	227,734,491
<i>Paid contributions 2021</i>	<i>10,564,313</i>	<i>1,487,695</i>	<i>51,091</i>	<i>92,965</i>	<i>212,195</i>	<i>469,083</i>	<i>22,876,785</i>	<i>1,950,794</i>	<i>184,644,507</i>	<i>222,349,428</i>
<i>Unpaid pledges 2021</i>	<i>0</i>	<i>22,523</i>	<i>0</i>	<i>10,741</i>	<i>0</i>	<i>0</i>	<i>113,161</i>	<i>0</i>	<i>5,238,638</i>	<i>5,385,063</i>
Other income available ^d	(75,564)	(12,919)	1,684	(11)	1,732	(1,207)	(152,106)	(46,893)	(822,459)	(1,107,743)
<i>Gain/(loss) on exchange from contributions</i>	<i>(37,934)</i>	<i>(10,550)</i>	<i>(78)</i>	<i>0</i>	<i>(567)</i>	<i>(3,049)</i>	<i>(163,223)</i>	<i>(46,111)</i>	<i>(762,773)</i>	<i>(1,024,285)</i>
<i>Interest income</i>	<i>(37,630)</i>	<i>(2,369)</i>	<i>1,762</i>	<i>(11)</i>	<i>2,299</i>	<i>1,842</i>	<i>11,117</i>	<i>(782)</i>	<i>(59,686)</i>	<i>(83,458)</i>
Total funds available^e	23,941,156	2,704,356	2,168,630	842,716	2,440,545	2,505,421	46,625,357	2,079,637	303,279,712	386,587,530
Expenditure ^f	8,958,694	846,797	255,716	230,276	559,197	449,032	21,934,474	1,572,733	179,062,953	213,869,872
Closing balance^g	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

Please refer to page 143 for the footnote a, b, c, d, e, f, g.

REGULAR BUDGET ALLOTMENT AND EXPENDITURE IN 2021

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

	ALLOTMENT	EXPENDITURE
HEADQUARTERS		
Executive Direction and Management	8,193.1	7,745.2
Polymaking Organs	9,484.2	2,887.6
Programme of Work		
Subprogramme 1: Human Rights Mainstreaming, Right to Development, Research and Analysis	16,972.8	13,926.5
Subprogramme 2: Supporting the Human Rights Treaty Bodies	16,827.5	15,163.7
Subprogramme 3: Advisory Services and Technical Cooperation*	38,984.0	25,454.4
Subprogramme 4: Supporting the Human Rights Council and its Special Procedures		
- Human Rights Council and the UPR	8,029.0	7,963.9
- Special Procedures	16,154.8	12,733.6
Total programme of work: Headquarters	114,645.4	85,874.9
Programme Support and Management Services	5,889.3	5,814.3
Subtotal: Headquarters operating resources	120,534.7	91,689.2
FIELD PRESENCES		
Subprogramme 3: Advisory Services, Technical Cooperation and Field Activities**		
- Africa	4,433.9	3,960.8
- Americas	2,169.2	2,029.1
- Asia and the Pacific	4,349.8	3,942.4
- Europe and Central Asia	1,979.3	1,983.6
- Middle East and North Africa	4,439.5	3,482.6
Regular Programme of Technical Cooperation (Sec. 23)	2,187.5	2,215.7
Subtotal: Field presences operating resources	19,559.2	17,614.2
Grand total	140,093.9	109,303.4

* Includes allotments for mandated commissions of inquiry.

** Includes Cambodia, Sudan, the Regional Office for Central Africa in Yaoundé, the field-based structure on the 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 2021**(Summary by programme, in thousands of US\$)**

	REQUIREMENTS	EXPENDITURE
HEADQUARTERS		
Executive Direction and Management	23,801.6	20,912.4
Programme of Work		
Subprogramme 1: Human Rights Mainstreaming, Right to Development, Research and Analysis	26,371.2	20,742.2
Subprogramme 2: Supporting the Human Rights Treaty Bodies	3,875.8	2,960.3
Subprogramme 3: Advisory Services and Technical Cooperation	22,679.7	16,544.5
Subprogramme 4: Supporting the Human Rights Council and its Special Procedures		
- Human Rights Council and the Universal Periodic Review	5,130.7	4,501.5
- Special Procedures	12,052.8	9,272.7
Total programme of work: Headquarters	93,911.8	74,933.6
Programme Support and Management Services	11,559.9	9,976.6
Subtotal: Headquarters operating resources	105,471.7	84,910.2
FIELD PRESENCES		
Subprogramme 3: Advisory Services, Technical Cooperation and Field Activities		
- Africa	68,415.7	51,485.5
- Americas	33,952.1	27,013.2
- Asia and the Pacific	15,670.4	11,016.9
- Europe and Central Asia	13,224.0	10,589.8
- Middle East and North Africa	21,702.6	15,157.6
Contingency Fund - Emergency Response Projects	421.7	285.4
Subtotal: Field presences operating resources	153,386.5	115,548.4
Total: Headquarters and field presences	258,858.2	200,458.6

	REQUIREMENTS	EXPENDITURE
OTHER TRUST FUNDS		
Voluntary Fund for Victims of Torture	10,662.5	8,956.3
Voluntary Fund for Indigenous Peoples	557.6	255.3
Voluntary Trust Fund on Contemporary Forms of Slavery	977.1	846.6
Voluntary Fund for Financial and Technical Assistance for Implementation of the UPR	573.0	558.8
Trust Fund for Universal Periodic Review - Participation	317.1	230.2
Voluntary Technical Assistance Trust Fund to Support the Participation of LDCs and SIDS in the work of the HRC	630.0	448.7
Total: Other trust funds	13,717.3	11,295.9
Other expenditure and adjustments not reported above	3,029.6	2,115.4
Grand total	275,605.1	213,869.9