



General Assembly

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Item 134 of the provisional agenda*

Financial reports and audited financial statements, and reports of the Board of Auditors

Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2016

Note by the Secretary-General

Corrigendum

Replace table 6 with the table below.

Table 6

Status of employee benefit liabilities in different entities

(Thousands of United States dollars)

Entity	Total employee benefit liability ^a			Total liabilities (2016)	Employee benefit liabilities as a percentage of total liabilities (2016)	Does the entity have funding arrangements for employee benefit liabilities?
	2016	2015	Increase or decrease			
United Nations (Vol. I)	4 450 164	4 270 117	Increase	5 397 462	82.45	No
United Nations peacekeeping operations	1 744 456	1 606 438	Increase	4 548 585	38.35	No
ITC	90 316	79 434	Increase	138 923	65.01	No
United Nations Capital Development Fund	10 304	9 749	Increase	10 986	93.79	Yes
UNDP	1 319 995	1 254 611	Increase	2 229 431	59.21	Yes
UNEP	146 077	137 715	Increase	336 294	43.44	No
UNFPA	329 240	302 663	Increase	434 917	75.70	Yes
UN-Habitat	41 551	38 469	Increase	94 412	44.01	No
UNICEF	1 236 273	1 136 241	Increase	4 351 505	28.4	Partial
UNITAR	9 004	8 574	Increase	10 931	82.37	Partial
UNHCR	746 195	701 905	Increase	939 706	79.41	Yes
UNJSPF	76 736	70 358	Increase	227 072	33.79	Yes
UNODC	110 523	101 904	Increase	267 691	41.29	Yes

* A/72/150.



Entity	Total employee benefit liability ^a			Total liabilities (2016)	Employee benefit liabilities as a percentage of total liabilities (2016)	Does the entity have funding arrangements for employee benefit liabilities?
	2016	2015	Increase or decrease			
UNOPS	97 720	89 068	Increase	1 505 185	6.49	Yes
UNRWA	745 860	697 436	Increase	830 262	89.83	No
UNU	14 317	13 312	Increase	83 869	17.07	Yes
UN-Women	78 751	74 461	Increase	109 818	71.71	Yes
ICTY ^b	41 116	45 539	Decrease	79 053	52.01	Yes
International Residual Mechanism for Criminal Tribunals	61 803	14 692	Increase	89 547	69.02	Yes

Source: Financial statements and information provided by the different entities.

^a Excluding pension liabilities.

^b Excluding judges' benefits liabilities.