

EXECUTIVE SUMMARY

INTRODUCTION

1. In accordance with Article 14 of the Constitution and financial regulations 3.1 through 3.4, the Director-General submitted to the Board, through the Programme and Budget Committee, the proposed programme and budgets for the biennium 2000-2001 (IDB.21/7-PBC.15/7).
2. In its conclusion 99/4, the Programme and Budget Committee recommended to the Industrial Development Board to positively consider the proposal and requested the Director-General to further examine the possibility of further savings in the proposed budgets. The results of the examination were summarized in a note by the Secretariat issued to the Industrial Development Board (IDB.21/CRP.6).
3. The Industrial Development Board, at its twenty-first session, adopted for submission to the General Conference for consideration and approval the programme and budgets for 2000-2001 as contained in documents IDB.21/7 and IDB.21/CRP.6 (IDB.21/Dec.2). The present document has been prepared on the basis of that decision.

I. FORMAT AND PRESENTATION

4. The present document follows the basic format and presentation introduced in the programme and budget document for the biennium 1998-1999. However, efforts have been made to increase the clarity and transparency of the presentation and better articulate the Organization's objectives for the biennium 2000-2001, the services planned for delivery, and their costs. The intensity of UNIDO's transformation process so far has left little time available to further improve the presentation of this budget. The Secretariat fully intends additional refinements which will be reflected in the programme budgets for biennium 2002-2003.

Changes in the major programme structure

5. The proposals feature seven major programmes:

Major Programme A	Governing Bodies
Major Programme B	General Management
Major Programme C	Strengthening of Industrial Capacities
Major Programme D	Cleaner and Sustainable Industrial Development
Major Programme E	Regional Programme
Major Programme F	Administration
Major Programme G	Buildings Management

6. Former Major Programmes F (Technical Cooperation Management) and G (Administration) have been combined into a new Major Programme F (Administration). The reason for this combination is that both technical cooperation management and administration provide essential support to the delivery of UNIDO's services.
7. Another change was the creation of Major Programme G (Buildings Management). This common service, which continues to be provided by UNIDO for all Organizations located in the Vienna International Centre, is now separated from Administration. This separation will eliminate the distortion to the cost structure of UNIDO's administration resulting from significant gross expenditures on Buildings Management.

Presentation by subprogramme

8. Previous experience has shown that presentation of numerous subprogramme levels makes UNIDO's planned direction and activities less clear. For this reason, presentation at the subprogramme level is discontinued except for the Regional Programme. This has the added advantage of also making the document brief and more concise.

Resource requirements

9. Explanations and justifications for significant resource deployment are made at the major programme level in the executive summary. Tables show both gross expenditure, income and net requirements whereby the annexes A and B provide detail at the programme level. The programme descriptions include a table depicting resource requirements as per staff costs and significant non-staff costs.

Comparison with previous biennium by major programme (Table 3)

10. Comparison of resource allocations with the previous biennium is only possible at the major programme level. This is due to the introduction of UNIDO's new set of service modules during 1998, which necessitated resource allocations to be made on the basis of a different programme structure as compared to the previous biennium.

RPTC and IDDA supplementary activities

11. Regular Programme for Technical Cooperation (RPTC) and IDDA supplementary activities are presented in line with the new programmatic approach - that is, in accordance with the service modules to which the activities relate. A description of activities anticipated for the biennium under these activities is shown in the respective section.

II. PROGRAMME FRAMEWORK

12. The Business Plan adopted by the Industrial Development Board in decision IDB.17/Dec.2 and endorsed by the General Conference in resolution GC.7/Res.1 has been the cornerstone and guiding light for the Secretariat in determining the programmatic framework and focus. This framework follows the programmatic approach introduced in the programme and budgets for 1998-1999.

13. The definition of each new service module is the result of a long and complex process of refocusing UNIDO's services. The service modules symbolize UNIDO's programmatic approach, in terms of specific knowledge, to major problems of industrial development. The modules embed in UNIDO processes the concrete means to ensure cross-organizational cooperation and maximum usage of synergies within the Organization. They are also designed to avoid duplication and overlap with other agencies and lay the basis for promoting external complementarity and cooperation, thus ensuring a sharper focus, better integration and impact of services. Much-needed coordination within the Organization and with other organizations are, therefore, built into the system of service modules.

14. In the programme structure, programmes in Major Programmes C and D are equated with service modules as defined in the modules (IDB.21/10-PBC.15/10, annex II). It should also be noted that major programmes are not necessarily identical to corresponding organizational units. One notable example is Programme C.6 (Upgrading Agro-Industries and related Technical skills), which is managed by Agro-Industries and Sectoral Support Branch of Sectoral Support & Environmental Sustainability Division.

15. The new programmatic approach and the new service delivery mechanism are practical means to address the most urgent needs of recipient countries and an important vehicle to link the demands of recipient countries with donor priorities. This approach also aligns the Organization with its long-term goal of sustainable industrial development, or the so-called “3 Es”:

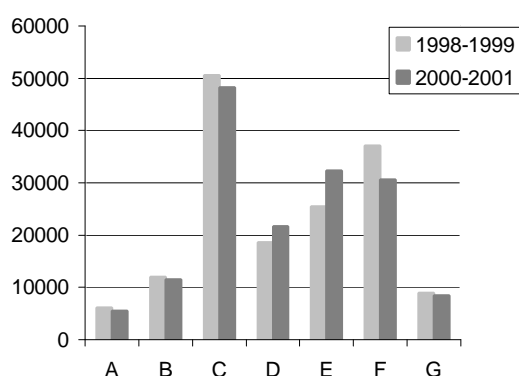
- C Competitive Economy - or making industry more efficient
- C Productive Employment - or promoting employment in industry
- C Sound Environment - or environmentally-friendly industry

16. The focus on the “3 Es” achieves a closer identity and coherence with broader system-wide objectives. More importantly, the programmatic approach adopted has allowed a better reflection of the Business Plan by a stronger focus on UNIDO’s activities in two main substantive programmes C and D. The two major programmes provide the overarching framework for clustering the service modules or programmes, which aim at strengthening industrial capacities or promoting environmentally sustainable industrial development. The Regional Programme provides overall coordination, programme development and fund raising functions.

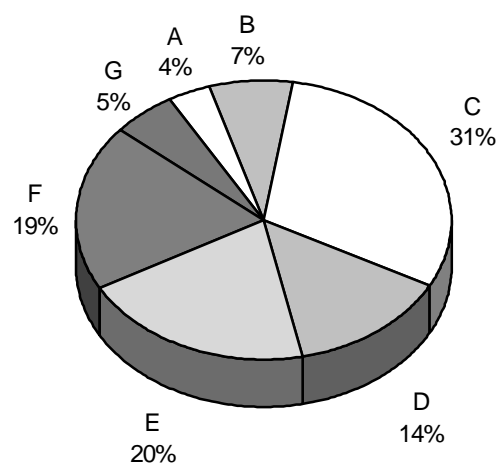
Significant changes by major programme (Table 1 and Annex A)

**Total resource requirements (net)
by major programme**

(In thousands of US dollars)



**Share of major programmes under regular and
operational budgets (net)
2000-2001**



Major Programmes A and B

17. The resource level of Major Programme A (Governing Bodies) has been reduced by \$632,900 (before recosting) or 10.4% compared to the previous biennium, due to reduced costs for language and documentation and conference services, external audit and high-level group meetings. The reduced costs reflect the shorter sessions of the policy-making organs in recent years. External audit fees were also reduced as a result of the considerable reduction in UNIDO operations and thus audit coverage compared to previous years.

18. Total resources for Major Programme B (General Management) were reduced by \$509,300 (before recosting), or 4.2%. One reason was the transfer of the provision for joint United Nations activities to Major Programme F (Administration), as most joint activities are related to financial, personnel and administrative matters. Executive Direction and Management (Programme B.1) has absorbed the former Policy and Coordination Strategic Planning Programme. It should be noted that the Office of Internal Oversight (Programme B.2) is significantly strengthened by the transfer of evaluation functions to that Office. The office now is responsible for internal audit, investigations and evaluations in line with the United Nations system-wide move to strengthen internal oversight functions.

19. Programme B.4 (United Nations System Coordination) includes resources for UNIDO offices in New York and Geneva at low maintenance levels. Resources have been reduced in Programme B.5 (Public Information) for official travel and printing.

Major Programmes C and D

20. Total resources for Major Programme C have been reduced by \$2,368,700 (4.7%) (before recosting) and those for Major Programme D have been increased by \$3,012,700 (16.2%) (before recosting). The major reason for this change is that two significant programmes amounting to \$2.2 million, which featured in the 1998-1999 programme and budgets under Programme C.5 (Other Sectoral Capacity-building) and C.4.2 (Agro-support Industries), were discontinued and their resources utilized to support the needs of the new programmes under Major Programme D in the 2000-2001 biennium.

21. It should be noted that 12 professional posts are proposed for transfer from these two major programmes to Major Programme E (Regional Programme) to strengthen the technical capacity of the field offices as described below.

Major Programme E

22. The Business Plan calls for an effective decentralization of activities and strengthened field representation through the redeployment of resources and Professional staff from Headquarters to the field, combined with appropriate delegation of authority and accountability.

23. Throughout 1998 steps were taken to realize these objectives, particularly the deployment of financial and human resources. The functions and responsibilities of the field offices have been redefined and administrative and financial authorization have been delegated. Moreover, the Regional Programme has been entrusted with enhanced responsibilities in programme and service development and management.

24. However, these efforts have not realized their full potential largely due to limited financial resources being spread thinly over a number of field offices. Also, host country contributions of local costs have fallen short of budgeted levels.

25. At present, the principal component of the regional programme is the UNIDO Country Office, consisting of one Professional staff member (UNIDO Representative) and a two General Service staff (a secretary and a driver). Due to the paucity of funds which need to be spread over 30 offices, the financial resources available for each to undertake programming activities are meager. Without additional professional assistance, the UNIDO Representative alone is not able to carry out any significant analytical studies/programming activities or attend effectively to the multifarious tasks expected.

26. The remedy lies in providing the field offices with additional resources to build a critical mass of technical professional expertise and financial resources at selected locations for undertaking programming and technical cooperation activities. This proposal would involve deploying additional 15 professional posts from Headquarters to the field. It would involve strengthening cooperation with UNDP and other agencies through closer collaboration with UNIDO personnel and allocation of additional resources to the field offices for undertaking programming and technical cooperation activities. It would also involve a gradual focus on subregional offices. In addition, the regional programme at Headquarters would be strengthened to support programming activities in the field and coordinating with the technical divisions for programming, project development and mobilization of funds under the new service delivery system.

27. To meet the above requirements, it is proposed to increase the total net resources of the Regional Programme by \$6,864,800 (before recosting), to a level 26.9% over 1998-1999. This brings the share of Major Programme E to 20.7% of the total net budget. Rental of field offices, local travel and other running costs are consolidated under the object of expenditure "local field operating costs" amounting to \$4,483,800. It is envisaged that an average 30% of field operating costs will be funded by host and beneficiary country contributions.

Major Programme F

28. To provide adequate resources for strengthening field representation, every effort was made to identify savings and redeploy resources from Major Programme F (Administration). As a result, the total net resources of Major Programme F have been reduced by \$6,513,700 (17.6%). The share of Administration in the total budget is reduced from 23.6% - former Major Programme F (Technical Cooperation Management) and Major Programme G (Administration, excluding Buildings Management) - to 19.5% in total, the lowest level. These reductions result from:

- Elimination of posts through the discontinuation of non-critical activities;
- Introduction of work-sharing and other expected efficiency measures;
- Further reductions in joint and common service costs amounting to \$2.2 million. This was made partly possible by the reduced number of staff members at Headquarters.

29. The only significant increase in resources is due to the redeployment from Major Programme B (General Management) of provisions for joint United Nations activities (\$669,700). The training budget is increased to support the new staff career development framework introduced in 1998. Resources for joint security services (cost-shared) are modestly increased to provide adequate security levels. Sustained efforts will be made to seek further efficiency and economies in joint and common services in consultation with other VIC-based organizations.

Major Programme G

30. The budget estimates for Major Programme G (Buildings Management) are prepared on the assumption that the responsibility for Buildings Management Service will be retained by UNIDO during 2000-2001. As reported in document IDB.20/18, Buildings Management is made a separate major programme showing income and expenditure to enhance transparency in its cost-shared management.

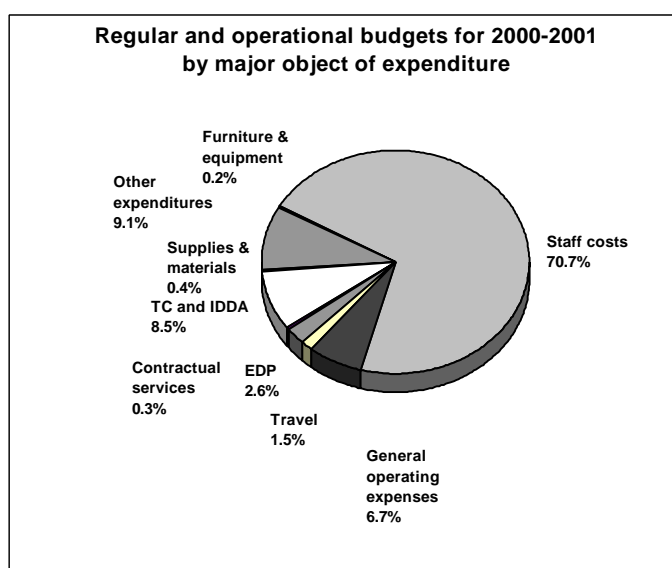
31. The proposal for Major Programme G includes estimated costs for the essential requirements programme scheduled for 2000 and 2001 in the amount of \$5,350,000 (UNIDO's share is \$1,123,400). While other VIC-based organizations are prepared to provide more resources for the essential requirements, UNIDO's limited capacity to manage the programme was taken into account. In addition, a large-scale programme to remove asbestos from the VIC buildings is planned, the cost of which will be absorbed by the Austrian Government.

32. In recognition of the significant increase in management time required for a cost-effective and operationally efficient BMS, it is proposed to upgrade the post of the head of BMS to the director level (D-1) and add one professional post required for Buildings Management. Applying UNIDO's share of 21%, the net resource requirement of the Major Programme to UNIDO is \$8,414,000 (5.4% of the total net proposed budget) (before recosting). Despite these changes, the net resource level of the Major Programme has been reduced by \$528,000 (5.9%) (before recosting).

Highlights of significant changes by major object of expenditure (Table 4(a) to 4(c); Annex B)

33. Allocations for consultants, meetings and travel have been increased, taking into account strengthened global forum activities. It should be recalled that the programme and budgets for the previous biennium proposed significant cuts in these objects of expenditure to cope with serious cash flow problems. The level proposed in the present document is intended to reinstate the minimum level of expenditures for these objects of expenditure as essential support for the delivery of UNIDO's services and global forum activities. New control mechanisms have already been implemented to ensure that expenditures for travel, meetings and consultants are used in the most economic and effective manner.

34. Changes in the structure of established posts are highlighted in table 5 and Annex C. These result from the new programmatic requirements as described earlier. Details on the contribution to Joint and Common Services are shown in Annex D; and the composition of all "other expenditure" is analysed in Annex E.

**Performance indicators**

35. The introduction of new organization-wide performance indicators will focus on the delivery of service modules. A conference room paper on the subject was issued to the Programme and Budget Committee (PBC.15/CRP.3) and subsequently a report was issued to the Board (IDB.21/24).

III. BUDGET FRAMEWORK (Table 2(a))

36. The development of the 2000-2001 budgetary estimates is summarized in the following table:

Development of budgetary estimates (net), 2000-2001

(In US dollars at US\$ 1 = AS 12.90)

	RB	OB	Total
Approved budget, 1998-1999	129,540,700	27,490,200	157,030,900
Budget adjustment in 1998-1999	0	(125,900)	(125,900)
Budget base for 2000-2001	129,540,700	27,364,300	156,905,000
Resource changes for 2000-2001	(344,600)	21,100	(323,500)
Inflation and other cost adjustments	3,713,500	870,900	4,584,400
Proposed budget for 2000-2001	132,909,600	28,256,300	161,165,900

Income

(a) Regular budget

37. The regular budget is financed by assessed contributions payable by Member States (see Annex F) and from income earned. UNIDO divides the income into two categories: (a) miscellaneous income from the sale of publications, from bank interest earned on deposits and other sundry items; and (b) cost reimbursement for field operating costs and for services provided to other organizations in the VIC complex.

38. Details of miscellaneous income estimates are shown separately under the Miscellaneous Income section. Income estimates related to cost reimbursement for field offices are presented under Major Programme E and for Buildings Management under Major Programme G.

(b) Operational budget (Table 2(b))

39. Income to cover operational budget expenditures is derived mainly from the reimbursement of support costs pertaining to UNDP, IDF, trust fund projects and other services. For the 2000-2001 biennium, income from the reimbursement of support costs is expected to be approximately \$29 million. The income estimates are based on support costs derived from the value of projects expected to be under implementation during the biennium 2000-2001. Details related to technical cooperation delivery and support costs income estimates are shown in table 2(b).

40. Income earned on deposits is shown separately under the Miscellaneous Income section. Income related to cost reimbursement from host countries of general operating costs in UNIDO field offices is presented under Major Programme E.

(c) Estimated level of service delivery (Table 1)

41. Following the practice introduced with the programme and budgets, 1998-1999, technical cooperation estimates funded from extrabudgetary sources, i.e. from voluntary contributions, are presented at the relevant programme level. The technical cooperation delivery estimates, together with the regular budget and operational budget resource allocations, indicate the total estimated resources available to deliver the service modules during the biennium. This presentation provides a quantitative comparison among service modules. Furthermore, estimates of technical cooperation delivery by module, by region, and by estimated source of funds, which will be presented separately, provide a quantitative indications of services to be delivered. While caution should be exercised as to the accuracy of the estimates, the projection demonstrates what type of services are provided, where they are provided and who would fund the programmes.

42. In preparing the estimates of the service delivery, the Director-General has adopted an innovative approach whereby all programme managers have participated in the estimation of the type and level of services to be delivered. The process started in November 1998 when all technical branches and Regional Bureaux embarked on an exercise to estimate the type and volume of services to be delivered in 1999, 2000 and 2001. The Regional Bureaux focused on identified demand and need for services, while technical branches estimated the expected service delivery in terms of delivery capacity.

43. The two groups of estimates were reviewed at a retreat of senior managers at the end of January 1999, and the estimates of service delivery were fixed at agreed levels close to those determined by the technical branches. Accordingly, the estimated amount of services to be delivered is \$218 million, excluding RPTC, and the resultant operational budget income was \$29 million, which is the basis of the proposed operational budget (net).

44. Originally, the estimated demand and need for UNIDO services identified by the Regional Bureaux were significantly higher than the service delivery estimates by the technical branches. Efforts were made to narrow the gap by taking into account availability of donor funding opportunities as well as the operational capacities of the technical branches. The remaining difference between estimates can be interpreted as the gap between demand for UNIDO services and supply capacity. With additional funds, this gap would be reduced accordingly.

Cash flow

45. Attention is drawn to the importance of cash flow in implementing the approved programme and budgets, which has plagued UNIDO for many years. While the regular programme and budgets establish appropriation levels, sufficient cash resources to implement the regular budget programme on a timely basis have not been provided. In the absence of adequate cash, UNIDO is obliged to reduce the level of the execution of the regular budget. Shortage in cash resources undermines the approved programme and budget in several ways.

46. First, priorities set in the programme can be observed neither in terms of object of expenditure nor activities due to the different level of elasticity among various objects of expenditure. Staff costs account for some 70% of the total budgets, leaving little room to follow sudden cash movements. As a result, allocations for travel, meetings and consultancies are normally the first to be cut, and this leads to lower implementation of activities relying on missions and consultants. Relative cuts in allotments among programmes have to be made by management without clear guidance from Member States. Secondly, time constraints prevent the spending of very late contributions. Such funds, in theory, should be refunded after 12 months to the Member States, de facto changing the approved programme and budgets. Thus, the late payment of assessed contributions weakens the control and oversight by Member States. Therefore, it is of utmost importance for Member States to pay their contributions on time and in full.

Development of budget estimates

47. In accordance with financial regulation 3.3, the budgetary estimates for the regular budget financed by assessed contributions and the operational budget financed from voluntary contributions are presented separately at all programmatic levels.

48. As introduced in the previous programme and budget document, under the "recosting after comparison" methodology, increases and decreases for the biennium 2000-2001 are shown at the same cost and exchange rate levels as the biennial budget for 1998-1999. The budget estimates for 2000-2001 are then adjusted (recosted) to take into account the impact of inflation.

49. For the development of the budgetary estimates for the biennium 2000-2001, the following elements have been taken into account:

- (a) Approved budget for 1998-1999;
- (b) Adjustments to the programme and budgets for 1998-1999 (in accordance with decision IDB.20/Dec.5);
- (c) Resource requirements for 2000-2001 at 1998-1999 rates;
- (d) Inflation and other cost adjustments.

(a) Approved budget for 1998-1999 as the budget base

50. The budgets for 1998-1999, as contained in document GC.7/21 and approved by the General Conference in decision GC.7/Dec.16, detailed the resource requirements to implement the programmes of the Organization for 1998 and 1999.

51. The approved budgets for the 1998-1999 biennium represent under the regular budget a net amount of \$129,540,700, which comprises expenditures of \$145,898,600 and income of \$16,357,900 and, under the operational budget, a net expenditure level of \$27,490,200.

(b) Adjustments to the programme and budgets for 1998-1999 - budget base

52. In document IDB.20/7-PBC.14/6, the Director-General proposed adjustments to the programme and budgets for 1998-1999 in the context of General Conference decision GC.7/Dec.16, paragraph (e), to support the proper functioning of the Organization. While the net requirements were kept within the financial ceiling of the budget as assessed on Member States, the adjustments resulted in an increase of \$19.6 million for both regular budget gross appropriation and income, mainly due to the restoration of buildings management functions. The base of the 2000-2001 regular budget of \$129,540,700, therefore, comprises expenditures of \$165,500,300 and an income of \$35,959,600.

53. Under the operational budget, the net expenditure levels for 1998-1999 were adjusted to \$27,364,300.

(c) Resource requirements for 2000-2001

54. The regular budget estimates for 2000-2001 of \$129,196,100 represent a reduction of \$344,600 or 0.3 per cent against the approved budget for 1998-1999, when compared using the same cost levels. The estimates are presented at an exchange rate of US\$ 1 = AS 12.90 to permit comparison with the 1998-1999 budgets approved at that exchange rate.

55. The operational budget estimates represent zero growth based on expected operational budget income in 2000-2001.

(d) Inflation and other cost adjustments

56. As described above, the application of inflation and other cost adjustments to the 2000-2001 estimates (expressed at 1998-1999 rates) results in a recosting of these estimates to 2000-2001 rates. The recosting, therefore, includes:

- (a) The revaluation of the 1998-1999 estimates to 1999 rates;
- (b) Application of the 2000-2001 inflation estimates for each of those years to the revalued budget estimates.

57. The vacancy factors assumed in the budgets for 2000-2001 are 5 per cent for Professional-level and 3 per cent for General Service-level posts. The vacancy factor is applied to the budget estimates in order to take into account the period of vacancy during the process of recruitment, which reduces the financial requirements for the biennium.

58. The increase in financial requirements due to inflation relates to anticipated changes in the consumer price and wage index levels in Austria and field locations in 2000 and 2001, and also to expected statutory changes in salary and common staff costs for staff on established posts, which the Organization is obliged to implement in full.

59. The inflation rates were derived from: (a) the most recent consumer price and wage index levels forecast in Austria for 2000 and 2001; (b) expected statutory changes in salaries and common staff costs; and (c) information obtained from other United Nations organizations providing services to UNIDO in the VIC complex.

60. Projections have been made of standard salary costs for the biennium 2000-2001 reflecting anticipated cost increases. For Professional-level salaries, an increase of 2.0 per cent per annum is expected, comprising movements in the consumer price index (1.3 per cent) leading to increases in post adjustment rates and provision for in-grade increments (0.7 per cent). For General Service staff, following the ICSC salary survey conducted in 1996, the respective pre-survey salary scale has been maintained until such time as future interim adjustments result in higher net and gross pensionable salaries. It is anticipated that the interim adjustment procedure for 2000-2001 will result in cost increases in the combined consumer price index and wage index (1.2 per cent). A provision is also included for an increase of 0.8 per cent for within-grade increments for General Service staff.

61. Common staff costs have been estimated at 43.6 per cent of net salaries of Professional and General Service staff in 2000-2001. The estimates are based on actual 1998 costs resulting in a ratio of 42.8 per cent as compared with the budgeted 39.8 per cent and projected increases deriving from (a) the increase in pensionable remuneration of Professional staff which are proportionately higher than the salary increases; (b) increased ratio of Professional staff with higher common staff costs vis-à-vis General Service staff and (c) increased costs resulting from the reallocation of more staff to UNIDO's field offices.

62. The inflation rate for individual non-staff objects of expenditure (utilities, operating costs, supplies, etc.) is based on forecasts of price index movements by the Austrian Institute for Economic Research, or on assumed inflation trends in field offices. The average compounded rate for net cost increases in 2000-2001 is 2.0 per cent per annum. The net amount required under recosting, including provision for the effects of inflation under the regular budget for the period 2000-2001, is estimated at \$3,713,500.

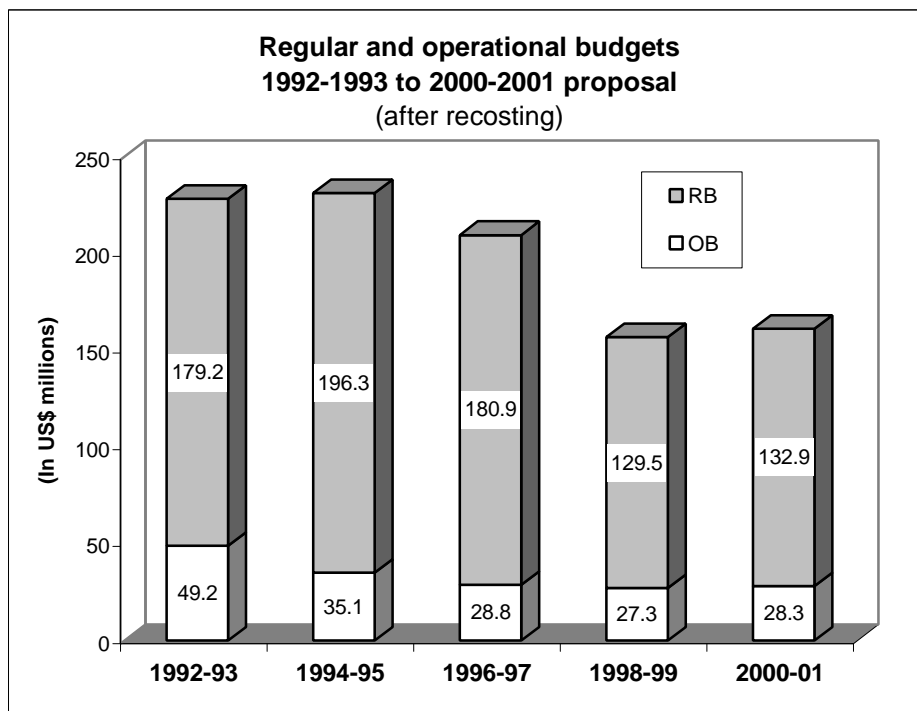
Split currency system of assessment

63. In accordance with financial regulation 5.1(d), the assessment of Member States shall be established in a component in United States dollars and the remainder in Austrian Schillings. The budgets for 1998-1999 were prepared on the basis of resource requirements of 18 per cent in United States dollars and 82 per cent in Austrian Schillings. Based on the assumption that the composition of the expenditures will not dramatically change, the same key will be used for the biennium 2000-2001.

United Nations loan

64. In accordance with Industrial Development Board decision IDB.4/Dec.29, two payments of \$1 million each will be made to the United Nations during the biennium in partial repayment of the United Nations loan provided at the time UNIDO became a specialized agency, which will be reduced to \$4 million in 2001 as a result of these payments. The resources for these payments will be met from the receipt of outstanding assessed contributions and are therefore not included in the budgetary estimates or assessments of Member States.

IV. SUMMARY OF PROPOSALS



65. The following are the main features of the proposed programme and budgets 2000-2001:

- (a) The regular budget represents a resource reduction against the approved budget for 1998-1999 of \$344,600 or 0.3 per cent;
- (b) Major Programmes C and D are presented on the basis of the service modules as new programmatic initiatives;
- (c) Major Programme E (Regional Programme) is significantly strengthened and the field network is enhanced;
- (d) Major Programme F (Administration) is reduced and savings are redeployed to Major Programme E (Regional Programme);
- (e) Major Programme G (Buildings Management) is presented as a separate major programme.

Table 1

Summary of budget estimates by major programme for 2000-2001
for total operations

(In thousands of dollars at US\$1 = AS 12.90, at 2000-2001 costs)

Major Programme	Regular budget (net)	Operational budget (net)	Technical Cooperation/ Extrabudgetary	Total net estimates	Percent of total estimates
A. Governing Bodies	5,678.8			5,678.8	1.5%
B. General Management	10,927.6	987.0		11,914.6	3.1%
C. Strengthening of Industrial Capacities	40,654.6	8,812.8	113,700.0	163,167.4	43.0%
D. Cleaner and Sustainable Industrial Development	17,133.6	5,081.0	104,300.0	126,514.6	33.4%
E. Regional Programme (net)	25,940.9	7,469.2		33,420.1	8.8%
F. Administration	25,392.0	6,046.3		31,438.3	8.3%
G. Buildings Management (net)	8,620.6			8,620.6	2.3%
Miscellaneous Income	(1,448.5)	(140.0)		(1,588.5)	(0.4%)
Total	132,909.6	28,256.3	218,000.0	379,165.9	100.0%

