



INTERNAL AUDIT DIVISION

AUDIT REPORT

Audit of administration of DPKO, DFS and DPA trust funds

**There are opportunities to improve guidance and
reporting on trust fund administration**

**13 October 2008
Assignment No. AP2007/600/09**

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES • BUREAU DES SERVICES DE CONTRÔLE INTERNE
INTERNAL AUDIT DIVISION • DIVISION DE L'AUDIT INTERNE

TO: Mr. Alain Le Roy, Under-Secretary-General
A: Department of Peacekeeping Operations

DATE: 13 October 2008

Ms. Susana Malcorra, Under-Secretary-General
Department of Field Support

Mr. B. Lynn Pascoe, Under-Secretary-General
Department of Political Affairs

REFERENCE: IAD: 08-~~2~~01814

FROM: Dagfinn Knutsen, Director
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2007/600/09 - Audit of administration of DPKO, DFS and DPA**
OBJET: **trust funds**

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendation 6 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Your response indicated that you did not accept recommendations 2 and 8. In OIOS' opinion however, these recommendations seek to address significant risk areas. We are therefore reiterating them and requesting that you reconsider your initial response based on the additional information provided in the report.
4. Please note that OIOS will report on the progress made to implement its recommendations, in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. James Mutiso, Director, Field Budget and Finance Division, DFS
Ms. Ann de la Roche, Executive Office, DPA
Mr. Seth Adza, Operations Review Officer, DFS
Ms. Christina Post, Chief, Oversight Support Unit, Department of Management
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Byung-Kun Min, Programme Officer, OIOS
Ms. Eleanor Burns, Chief, Peacekeeping Audit Service, OIOS

INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

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EXECUTIVE SUMMARY

Audit of administration of DPKO, DFS and DPA trust funds

OIOS conducted an audit of the administration of trust funds managed by the Department of Peacekeeping Operations (DPKO), the Department of Field Support (DFS), and the Department of Political Affairs (DPA). The overall objective of the audit was to assess: (i) the effectiveness of the administration of general trust funds managed by DPKO, DFS DPA and field missions; (ii) the adequacy of related internal controls; and (iii) the appropriateness of trust fund reporting and interaction between desk officers at Headquarters and the missions. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Internal controls were in place and generally operating effectively. However, opportunities for improvement were identified that could enhance the management of trust fund administration. These include:

- The role of DFS trust fund focal points should be more clearly defined, as should the roles and responsibilities of desk officers in administering trust funds. A newly appointed DPA trust fund focal point at Headquarters was developing a comprehensive database that would better organize records of disbursements and donations. This initiative requires further support to improve the trust fund monitoring function;
- Guidance on trust fund administration in DPKO, DFS and DPA needs to be up-dated, clarified and modified to ensure clear lines of accountability;
- Trust fund reporting could be improved to ensure greater consistency. Standard formats and minimum reporting for all funds administered should be introduced including guidance on the reporting timelines, report preparation, review and final issuance; and
- To ensure quick availability of donated funds, the donors need to be encouraged to separately earmark funds for specific projects/trust funds when transferring their donations.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the administration of trust funds by the Department of Peacekeeping Operations (DPKO), the Department Field Support (DFS) and the Department of Political Affairs (DPA). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. Trust funds are established to finance extra-budgetary activities which include funds from all sources other than those derived from assessed contributions and revenue producing activities. These activities include, but are not limited to, electoral assistance, peacebuilding, HIV/AIDS programmes, international justice and law, political affairs and social development.
3. OIOS reviewed the nine trust funds administered by DPA, which had reserves and fund balances of \$32.1 million as of 31 December 2006 down from \$39.5 million as of 31 December 2005. The 11 funds administered by DPKO and/or DFS were valued at \$22.7 million as of 31 December 2006 up from \$17.6 million as of 31 December 2005. Detailed information concerning DPKO, DFS and DPA fund balances, contributions and expenditures appears in Annex 2.
4. Certain staff members within the DFS Field Budget and Finance Division (FBFD), in addition to their other duties, serve as desk officers responsible for overseeing the activities of DPKO/DFS trust funds in peacekeeping missions. These desk officers in turn report to the headquarters trust fund focal point for guidance and direction. Peacekeeping missions have generally established trust fund units to administer the funds locally. DPA has also established a trust fund focal point at Headquarters to oversee the activities of the Department's trust funds.
5. Comments made by DFS, DPKO and DPA are shown in *italics*.

II. AUDIT OBJECTIVES

6. The main objectives of the audit were to assess:
 - (a) The effectiveness of the administration of general trust funds managed by DPKO, DFS, DPA and field missions;
 - (b) The adequacy of related internal controls; and
 - (c) The appropriateness of trust fund reporting.

III. AUDIT SCOPE AND METHODOLOGY

7. The audit covered the period from March 2005 to March 2008. OIOS reviewed the overall administration of trust funds by DPKO, DFS and DPA and tested internal controls related to trust funds reporting and interaction between desk officers at Headquarters and trust fund units in the missions.
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8. OIOS interviewed DPKO, DFS and DPA staff responsible for the administration of trust funds and reviewed policies, procedures and pertinent documentation. The audit was conducted at Headquarters in New York.

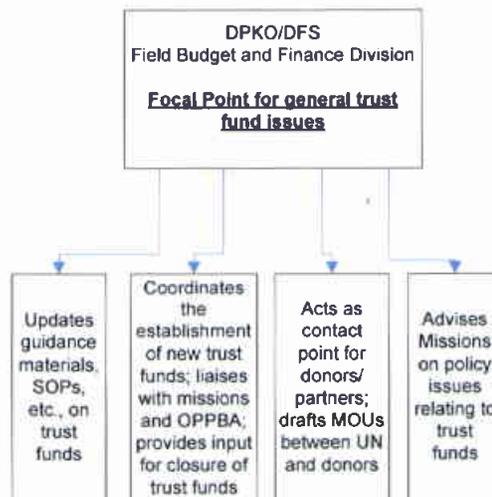
IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Trust fund monitoring

Trust fund focal point responsibilities

9. The primary responsibilities of DPKO/DFS trust fund focal point are shown in Figure 1 below.

Figure 1. Trust fund focal point responsibilities



10. Based on interviews with the staff of FBFD, OIOS noted that the trust fund desk officers did not know who the assigned trust fund focal point was. The desk officers advised that they had not been adequately briefed on their specific responsibilities regarding the administration of trust funds and some were not aware of the available guidance. As a result, the desk officers often relied on their general knowledge and asked colleagues or unit chiefs when they had questions relating to trust fund administration. In OIOS' opinion, such an approach can lead to inconsistencies and delays in administering trust funds.

11. DFS clarified that the FBFD did not have an established post for a focal point for trust funds. These functions are undertaken on an *ad hoc* basis within current resources. It is therefore important that trust fund responsibilities, including interaction with desk officers administering trust funds and communication with the Department of Management (DM), donors, and other offices, are clearly defined.

Recommendation 1

(1) The Department of Field Support should develop and promulgate specific guidance defining the roles and responsibilities of trust fund focal points and disseminate this guidance to staff responsible for administering trust funds.

12. *DFS accepted recommendation 1 and stated that the standard operating procedures on the use of trust funds in peacekeeping operations will be updated to include the terms of reference for the focal point for trust funds in the FBFD. Recommendation 1 remains open pending receipt of the revised standard operating procedures.*

Responsibilities of desk officers in trust fund administration

13. FBFD desk officers are generally responsible for providing policy guidance to ensure consistency of the application of trust fund guidelines, including reporting requirements. According to the standard operating procedure (SOP) on trust fund administration used by DFS, one of the specific duties of desk officers is a review of the fund's annual report before it is submitted to the Controller. During interviews with FBFD staff, we noted that most desk officers could not provide copies of the annual reports for the trust funds they administered. Only two of the eight annual reports prepared were provided to OIOS.

14. New staff members serving as desk officers were not always aware of their responsibilities and roles in support of programme managers in the missions. In OIOS' opinion, all desk officers, especially newly appointed staff, need to have a better understanding of their responsibilities.

Recommendation 2

(2) The Department of Field Support should provide desk officers with adequate guidance on their roles and responsibilities to ensure they adequately support trust fund activities/reporting.

15. *DFS did not accept recommendation 2 and clarified that programme managers in the missions were responsible for ensuring that trust funds were used for their intended purpose, and that field certifying officers ensured that expenditures were incurred in accordance with applicable financial and staff regulations. Programme managers of trust funds were responsible for submitting activity reports to the donors directly with copies to FBFD and the Office of Programme Planning, Budget and Accounts (OPPBA). DFS further stated that donor reporting rests with field programme managers and not with FBFD's desk officers. Cost plans are submitted to OPPBA to facilitate issuance of allotment advices. Notwithstanding, DFS agreed to review all Memoranda of Understanding (MOUs) stressing the importance of timely submission of annual activity reports to those missions that did not comply with donor reporting requirements. Recommendation 2 remains open pending receipt of guidance on*

the supporting roles of DFS' desk officers. In this regard, OIOS clarifies that, based on interviews with desk officers, it was determined that not all of them were aware of their responsibilities concerning trust fund administration.

DPA focal point for monitoring trust funds

16. In December 2007, DPA appointed a professional staff member and an assistant to administer trust funds. Previously, this responsibility was divided among a number of staff in DPA's Executive Office.

17. OIOS reviewed the annual report for each of the nine trust funds administered by DPA. The presentation of the reports was not consistent and OIOS could not reconcile the total expenditure data in the reports with the amounts reported by the OPBBA in the Schedule of Individual Trust Funds. In OIOS' opinion, better reporting accuracy could have been achieved by DPA if donor reports were consolidated in a database.

18. DPA planned to develop a comprehensive trust fund database to better organize records of disbursements and donations, and to improve monitoring. This initiative requires further support, including either IT staff resources or consultancy services. However, according to DPA, additional resources were not available.

Recommendation 3

(3) The Department of Political Affairs should prioritize the development of a comprehensive database to better organize records of disbursements and donations and to improve the trust fund monitoring.

19. *DPA accepted recommendation 3 stating that at present DPA does not have resources for this purpose in either regular budget or trust funds. DPA has identified the requirements and will include them in the DPA extrabudgetary resource appeal to donors. DPA will proceed with implementation of the recommendation once the funding for this purpose is received. Recommendation 3 remains open pending the development of a comprehensive database for trust fund administration.*

B. Guidance on trust fund administration

Policies and procedures

20. The establishment and management of trust funds are governed by the Financial Regulations and Rules. Overall guidance for administering general trust funds is promulgated in Secretary-General's Bulletin ST/SGB/188 dated 1 March 1982 and Administrative Instructions ST/AI/284 and ST/AI/286 dated 1 March 1982 and 3 March 1982 respectively. Furthermore, ST/SGB/1997/1 explains the scope of administration policies. Although more than 25 years old, these directives constitute the main guidance for trust fund administration.

21. The current DPKO/DFS SOP, "Use of Trust Funds in Peacekeeping Operations", was issued in April 2003. The SOP is now outdated and does not adequately cover important functions in trust fund administration such as: (a) responsibility and accountability of trust fund managers in the missions and at Headquarters; (b) clear differentiation between desk officers and trust fund managers in terms of duties and responsibilities; (c) DFS' monitoring role; (d) samples and templates of essential documents including the cost plan, substantive reports and annual reports; (e) flowcharts of specific procedures and internal controls; and (f) planning of donor conferences to seek voluntary funding.

22. DPA's administrative guidance covers the basics of trust fund administration. While this is a step in the right direction, more detailed guidance on administration of trust funds is necessary. In this regard, DPA could benefit from working with DFS in developing more detailed guidance consistent with the current policy and relevant Secretary-General's Bulletins and Administrative Instructions.

Recommendation 4

(4) The Department of Field Support should update its standard operating procedure on trust fund administration in order to provide improved guidance to staff by identifying specific roles and responsibilities and flowcharting key processes/controls.

23. *DFS accepted recommendation 4 and stated that the SOP will be updated to include samples and templates of essential documents including the cost plan, substantive reports and annual reports.* Recommendation 4 remains open pending receipt of the revised SOP.

C. Trust fund reporting

Reporting to donors

24. As indicated in ST/AI/284, reporting to trust fund donors should occur annually or more frequently as requested, and substantive progress reports on implementation of trust fund projects are to be prepared for each trust fund by the implementing office. The time spent on donor reporting depends largely on the size and activity of the fund. Donors may also contact substantive offices directly to obtain additional up-to-date information.

25. To ensure consistency in reporting, standard formats and minimum reporting requirements are needed for all funds administered by DFS and DPA, including timelines for report preparation, review and final issuance. In OIOS' view, a fund report should be prepared even if there was no financial activity in a given year. Furthermore, due to a high staff turnover in the field and at DFS, there is a need to include detailed instructions on donor reporting in the trust fund SOP, including annual report templates, for consistency in reporting to donors.

Recommendation 5

(5) The Department of Field Support, in cooperation with the Department of Political Affairs, should develop detailed instructions, including standard formats and templates and timelines, for preparing reports to donors on trust fund activities.

26. *DFS accepted recommendation 5 stating that, in collaboration with DPA, it will develop standard formats and templates for donor reporting on trust fund activities.* Recommendation 5 remains open pending receipt of standard formats and templates.

D. Availability of donated funds

DPA trust fund donations

27. During interviews with DPA's staff involved in trust fund administration, OIOS was informed that, in some cases, funds received from donors did not have specific funding reference and thus delayed the acknowledgement of receiving funds by OPPBA. In OIOS' opinion, this may cause delays in funding availability for DPA. To avoid the risk of project implementation delays due to this situation, DPA should ensure that donors are provided with clear instructions for bank transfers.

Recommendation 6

(6) The Department of Political Affairs, in coordination with the Office of Programme Planning, Budget and Accounts/DM, in order to facilitate the quick availability of donated funds, should encourage donors when transferring donations to the UN Accounts Division/DM to separately earmark funds for a specific trust fund/project.

28. *DPA accepted recommendation 6 and stated that DPA is following the established procedures in accepting voluntary contributions, i.e., all contributions must be accepted by the Controller through a letter of acceptance or a formal agreement. Instruction is given in the relevant letters and agreements on how the bank transfer should be identified.* Based on the action taken by the Department of Political Affairs, recommendation 6 has been closed.

Pledges and trust fund donations

29. ST/SGB/188 allows programme managers to discuss with prospective donors the possibility of contributing to trust funds. OIOS was informed that the United Nations Stabilization Mission in Haiti (MINUSTAH) had an established trust fund, but no voluntary funding was available. The Mission sought to arrange a donor conference to request voluntary funding pledges from interested parties. However, there was no guidance available at the mission level in respect of resource mobilization of funds from donors.

30. Guidance and lessons learned from DPKO and DFS past experience in conducting donor conferences and resource mobilization efforts would assist mission administrators in arranging such conferences. DFS also suggested that information on resource mobilization experiences of other United Nations entities such as the United Nations Development Programme and the World Bank would assist mission senior leadership in accessing varied sources of funding.

Recommendation 7

(7) The Department of Field Support, in cooperation with the Department of Peacekeeping Operations, should facilitate the sharing of information with field missions on best practices and lessons learned in trust fund resource mobilization.

31. *DFS accepted recommendation 7 and stated that the Best Practices Section has, within its existing capacity, been able to provide basic information to missions on varied sources of funding to facilitate resource mobilization activities. These efforts can be strengthened in the future, but would require additional resources.* Recommendation 7 remains open pending evidence of additional funding to improve the provision of information to missions on best practices and lessons learned by the Best Practices Section.

E. Project implementation

DFS' Trust Fund for Iraq/Kuwait Border Issues

32. The Trust Fund for Iraq/Kuwait Border Issues is managed and coordinated by UN staff whose posts are financed from the fund. A detailed audit of expenditures of this trust fund, which is administered at Headquarters, showed that trust fund project activities had been carried out satisfactorily. Donor reporting, especially the 2006 report on the Iraq-Kuwait field mission, which included a breakdown of expected cost estimates to complete the project, was informative and comprehensive.

33. While donor funding shortfalls and delays in field missions attributed to political issues had been experienced during the implementation period, the project was expected to progress in 2008 according to the plan. OIOS noted, however, that there instances and a potential risk that cartographic work unrelated to the trust fund may be performed by personnel financed by the trust fund. This was offset by the substantial assistance provided by other DFS personnel during periods of high trust fund activity. In OIOS' opinion, records should detail work performed by the staff funded from the trust fund, as well as all work performed by other DPKO/DFS staff in support of projects under this trust fund as a means to document activity and to ensure greater transparency.

Recommendation 8

(8) The Department of Field Support should ensure that weekly reports of staff activities are prepared showing project activities performed by the staff employed under the Trust Fund for Iraq/Kuwait Border Issues and work in support of the projects performed by other DPKO/DFS staff.

34. *DFS did not accept recommendation 8 and stated that the potential risk involved was negligible and that the Cartographic Section did not use the staff funded by the trust fund for any projects other than the IKBM project. All expenditures incurred were in accordance with existing financial and staff rules and procedures for the purposes intended and certified accordingly. DFS also noted that the cost of mitigating the highlighted risk in the manner recommended would exceed the cost of the potential risk.* Due to the high profile nature of this trust fund, in OIOS' opinion, a reputation risk exists that work unrelated to the trust fund project may be done by the employees funded from the Trust Fund for Iraq/Kuwait Border Issues. In order to ensure that if this type of work occurs, it should be offset by DFS support and documented by activity reports. Recommendation 8 remains open pending DFS' confirmation that if work unrelated to the trust fund is performed, it is offset by DFS and is documented through activity reports.

V. ACKNOWLEDGEMENT

35. We wish to express our appreciation to the Management and staff of DFS, DPKO and DPA for the assistance and cooperation extended to the auditors during this assignment.

STATUS OF AUDIT RECOMMENDATIONS

Recomm. No.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	The Department of Field Support should develop and promulgate specific guidance defining the roles and responsibilities of trust fund focal points and disseminate this guidance to staff responsible for administering trust funds.	Operational	Medium	O	Receipt of the revised standard operating procedures.	1st Quarter 2009
2	The Department of Field Support should provide desk officers with adequate guidance on their roles and responsibilities to ensure they adequately support trust fund activities/reporting.	Operational	Medium	O	Submission of guidance on the supporting roles of DFS' desk officers.	1st Quarter 2009
3	The Department of Political Affairs should prioritize the development of a comprehensive database to better organize records of disbursements and donations and to improve the trust fund monitoring.	Information resources	Medium	O	The development of a comprehensive database for trust fund administration.	Not indicated
4	The Department of Field Support should update its standard operating procedure on trust fund administration in order to provide improved guidance to staff by identifying specific roles and responsibilities and flowcharting key processes/controls.	Operational	Medium	O	Receipt of the revised SOP.	1 st Quarter 2009
5	The Department of Field Support, in cooperation with the Department of Political Affairs, should develop detailed instructions, including standard formats and templates and timelines, for preparing reports to donors on trust fund activities.	Operational	Medium	O	Receipt of standard formats and templates	1 st Quarter 2009
6	The Department of Political Affairs in coordination with the Office of	Finance	Medium	C		Implemented

Recomm. No.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
	Programme Planning, Budget and Accounts/DM, in order to facilitate the quick availability of donated funds, should encourage donors when transferring donations to the UN Accounts Division/DM to separately earmark funds for a specific trust fund/project.					
7	The Department of Field Support, in coordination with the Department of Peacekeeping Operations, should facilitate the sharing of information with field missions on best practices and lessons learned in trust fund resource mobilization.	Operational	Medium	O	Request and subsequent approval of additional funding to improve the provision of information to missions on best practices and lessons learned by the Best Practices Section.	Not indicated
8	The Department of Field Support should ensure that weekly reports of staff activities are prepared showing project activities performed by the staff employed under the Trust Fund for Iraq/Kuwait Border Issues and work in support of the projects performed by other DPKO/DFS staff.	Compliance	Medium	O	Confirmation that if work unrelated to the trust fund is performed, it is offset by DFS and is documented through activity reports.	Not indicated

1. C = closed, O = open

2. Date provided by the Department of Peacekeeping Operations, the Department of Field Support and the Department of Political Affairs in response to recommendations.

ANNEX 2

DPA and DPKO/DFS active trust funds

	Reserves & fund balances in US\$		Contributions in US\$		Total expenditures in US\$	
	31.12.2005	31.12.2006	2005	2006	2005	2006
DPA						
active trust funds						
Trust Fund to Support the Distinct Entity Created to Provide Security for the United Nations and Peacemaking	15 724,694	18 877,571	10 325,300	3 393,268	4 340,519	1 101,864
Trust Fund for Preventive Action	3 072,212	3 636,820	9 000	0	3 229,461	239,019
United Nations Trust Fund for Electoral Assistance	969,733	666,498	845,304	0	2 447,342	131,726
Trust Fund for Peacebuilding in Somalia	4 408,816	3 101,128	2 891,450	0	87,435	1 516,223
Trust Fund in Support of the Activities of the Secretary General's Special Representative to the Great Lakes Region of Central Africa	1 282,972	1 008,814	49,960	0	274,906	369,650
Trust Fund for Negotiations to Find a Comprehensive Settlement of the Georgian/Abkhaz	752,615	724,962	0	63,765	109,856	131,948
Trust Fund for Updating the Repertoire of the Practice of the Security Council	174,898	261,228	15,000	197,728	67,863	139,244
Trust Fund in Support of the Activities of the UN Peacebuilding Support office in Guinea Bissau	113,047	192,582	0	0	158,410	0
Total	39,505,951	32,077,146	27,191,220	3,654,761	18,625,673	13,504,347
DPKO/DFS						
active trust funds						
Trust Fund to Support the UN Interim Administration in Kosovo	1 449,331	810,494	2 923,856	716,856	1 995,920	1 217,835
Trust Fund in Support of the Delineation and Demarcation of the Ethiopia/Eritrea Border	5 644,935	5 590,680	729,681	50,000	1 065,674	376,228
Trust Fund to Support the Peace Process in Ethiopia and Eritrea	408,911	1 155,778	325,941	485,476	456,801	0
Trust Fund for Iraq-Kuwait Border issues (Used to be under DPA, now DPKO)	1 528,498	3 898,657	530,000	2 719,000	146,012	460,812
Trust Fund in Support of the Implementation of the Agreement on a Cease-fire and Separation of Forces signed in Moscow on 14 May 1994 (Georgia)	416,355	1 463,184	917,879	1 278,075	840,814	290,159
Trust Fund to Support Programmes on HIV/AIDS and Peacekeeping	250,732	193,622	294,047	0	335,744	175,973
Trust Fund to Support the Peace Process in the Democratic Republic of the Congo	508,709	1 267,306	55	723,446	318,869	23,629
Trust Fund for the Cameroon-Nigeria Mixed Commission	7 378,552	8 306,582	0	606,313	191,118	74,441
Trust Fund in Support of the Political Transition in Haiti	0	0	0	0	0	0
Trust Fund to Support the Peace Process in Sudan	0	26,640	0	26,540	0	0
Trust Fund for the African Union-United Nations Joint Mediation Support Team for Darfur	0	0	0	0	0	0
Total	17,586,023	22,712,943	5,721,459	6,605,706	5,350,952	2,619,077

Source: DFS and DPA listings of active trust funds; Schedule of Individual Trust Funds 2005; Schedule of Individual Trust Funds 2006.