



**Chief Executives Board
for Coordination**CEB/2012/HLCM/FB/15
5 September 2012

MEETING OF CEB FINANCE AND BUDGET NETWORKUN Headquarters
12-13 September 2012**AFTER SERVICE HEALTH INSURANCE (ASHI)****2012 Survey Results****Introduction**

1. In response to requests from member organizations, the CEB Secretariat started the ASHI survey in 2008 to consolidate information on ASHI liability, funding and disclosure status across the UN system organizations. Additional questions were surveyed in order to identify, assess and monitor the implementation of various practices in the ASHI area. Consecutively comparable data have been collected for the last few years. The current survey features updated statistical ASHI information for 2012 as well as the way ASHI funding is arranged in relation to IPSAS 25 requirements.

Survey Results

2. The following agencies participated in the survey:

- | | |
|-----------|------------|
| 1. UN | 12. IFAD |
| 2. ILO | 13. UNIDO |
| 3. FAO | 14. UNWTO |
| 4. UNESCO | 15. IAEA |
| 5. ICAO | 16. UNFPA |
| 6. WHO | 17. UNHCR |
| 7. UPU | 18. WFP |
| 8. ITU | 19. UNOPS |
| 9. WMO | 20. UNAIDS |
| 10. IMO | 21. UNDP |
| 11. WIPO | |

3. The 2012 ASHI survey addressed a total of 18 questions to the organizations. A comparative analysis of the ASHI liability for UN system organizations is in Annex I.

**AFTER SERVICE HEALTH INSURANCE (ASHI)
2012 Survey Report**

Org.	Total ASHI liability as at 31.12.2011	Total Funding available to cover ASHI liab. as at 31.12.2011	Total ASHI liability recorded on balance sheet as at 31.12.2011	Liability not yet recorded on balance sheet as at 31.12.2011	Date of latest actuarial valuation	Do you apply pay-as-you-go approach for current retirees	If funding was provided to cover ASHI liability, is funding maintained in a "legally separate entity" allowing funds to qualify as plan assets in accord. with IPSAS 25.	If YES to (7) what is the structure and legal status of "legally separate entity"	Interested in joining common "separate legal entity" with another UN org. or group of orgs (qualify funds as plan assets in accord. with IPSAS 25)	Source of funding if available to cover ASHI liabilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	\$'million	\$'million	\$'million	\$'million						
UN	3,654.426	None	3,654.426 ⁽⁴⁾	0	31.12.2011	YES	NO	Not applicable	Maybe if funding for the liability can be established	Budget allocations by the General Assembly and contributions from retirees. These funds are used to cover current period requirements only.
ILO	738.049	48.500	738.049	0	31.12.2011	YES	NO	N/A	Would be willing to discuss	Accumulated reserves of the Health Fund
FAO	979	228.6	775.9	203.1	31.12.2011	No - Pay-as-you-go plus an additional contribution towards partial funding.	NO	N/a	NO.	Contributions from Member Nations

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	\$'million	\$'million	\$'million	\$'million						
UNESCO	749.796	0	749.796	0	31.12.2011	YES	-	-	YES	-
ICAO	62.7 CAD	1.4 CAD	62.7 CAD	0	31.12.2011	YES, when charging individual Funds for payments made. However, the liability, expense and disbursements are recorded in a separate Fund.	NO	N/A	YES, depending on the proposed arrangements	No additional funding available
WHO ⁽²⁾	1,236	444	US \$528 million (as reported under UNSAS)	264	31.12.2011	WHO adopts a blend of pay as you go, supplemented by reserves	Under IPSAS WHO intends to define the fund as an irrevocable trust which we do not believe will require creation of a fully separate Swiss (or other) legal entity.		WHO would be interested to explore this idea further but on condition that there would be no diminution in benefit levels and/or increase in costs to WHO or to its plan beneficiaries, and provided that WHO accumulated ASHI reserves remain for the benefit of WHO future liabilities only.	Budgetary allocation
UPU	40.313	0	36.794	3.520	31.12.2011	YES	-	-	-	-
ITU	302.589	6.898	302.589	0	2012	YES	Funding is partially provided through assets in a "separate legal entity"	Assets are held by another organisation	Willing be discuss	Payroll charge included in staff costs and accumulated reserves of Staff Health Insurance Fund
WMO	40.498	23.903	40.498	0	31.12.2011	YES	NO	N/A	NO	Actuarial gain, following application of IPSAS 25, paras 105 to 109
IMO	24.254 GBP	0	24.254 GBP	0	Dec-11	Yes	N/A	N/A	N/A	N/A

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	\$'million	\$'million	\$'million	\$'million						
WIPO	CHF 113.438	0	CHF 103.364	CHF 10,074,082 (unrecognized actuarial loss, application of corridor method to financial statements under IPSAS)	31.12.2011	YES	N/A	N/A	Do not know - this would depend on the detail of the proposed arrangements	N/A
IFAD	51.8	65.7	51.8	nil	31.12.2011	NO	YES . It should be noted that IFAD accounting is kept under IFRS and we are fully compliant to IAS19	TRUST FUND	NO	Payroll charge included in staff costs, budgetary allocations, transfers from IFAD resources
UNIDO	144.2	0.0	144.2	0.0	31.12.2011	YES	n/a	n/a	n/a	n/a
UNWTO	3.669	1.224	1.224	2.445	31/12/2007	YES	NO	n/a	Don't know	Up to now, source of funding comes from budgetary allocation
IAEA	111.2 EUR	0	111.2 EUR	0	31.12.2011	YES	Funding not provided.	Not applicable.	We do not yet have approval from our governing bodies to create a reserve to fund these accruals.	Not applicable.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	\$'million	\$'million	\$'million	\$'million						
UNFPA	163.289	114.602	163.289		31.12.2011	NO	UNFPA is in the process of seeking external services to jointly manage (with UNDP, UNICEF and UNOPS) the ASHI funds legally separate from the operational funds (i.e. as Plan Assets as defined by IPSAS.	N/A	YES UNFPA is in the process of seeking external services to jointly manage (with UNDP, UNICEF and UNOPS) the ASHI funds legally separate from the operational funds (i.e. as Plan Assets as defined by IPSAS.	(a) Transfers from Fund Balances otherwise available for programming; (b) Payroll charge included in staff costs (curr. 4%); and (c) interest earned on the already funded portion of ASHI liability.
UNHCR	350.773	0	350.773	-	31.12.2011	YES	n/a	n/a	Could consider	Effective 1 January 2012, funding mechanism as follows: (a) UNSMIS - XB portion - monthly charge to the UNHCR Voluntary Fund equivalent of 3 per cent of payroll ; (b) UNSMIS - UN-RB portion - to be covered by the UN (mechanism not yet decided); (c) MIP transfer of reserve surplus.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	\$'million	\$'million	\$'million	\$'million						
WFP	230.6	145.3	230.6	NA	31.12.2011	NO	NO	NA	NO	Funds set aside in the form of long-term investments (corporate bonds/equities). Unfunded portion is approved to be funded over an agreed period of time (15 year plan) through charging incremental annual amount to standard positions costs rates
UNOPS	39.9	18.3	18.3	21.6	31.12.2011	YES	UNOPS along with UNDP, UNICEF and UNFPA is in the process of seeking external services to jointly manage the ASHI funds legally separate from the operational funds (i.e. as "Plan Assets" as defined by IPSAS).	-	depends on the outcome of the exercise mentioned in '7' and the proposed arrangements with regard to the 'separate legal entity'	through Payroll charges
UNAIDS	63.2	29.2	none, US\$ 29.2 is reflected in WHO's balance sheet ⁽³⁾	34.0 ⁽³⁾	31.12.2011	UNAIDS adopts a blend of pay as you go, supplemented by reserves	Under IPSAS WHO ⁽³⁾ intends to define the fund as an irrevocable trust which we do not believe will require creation of a fully separate Swiss (or other) legal entity.		UNAIDS would be interested to explore this idea further but on condition that there would be no diminution in benefit levels and/or increase in costs to UNAIDS or to its plan beneficiaries, and provided that UNAIDS accumulated ASHI reserves remain for the benefit of UNAIDS future liabilities only.	Budget allocation and Fund balance
UNDP	829.9	453.2	453.2 ⁽⁴⁾	376.7	31.12.2011	YES ⁽⁵⁾	No. Discussions are under way but no decisions have been taken to establish a legally separate entity	NA	Yes	Regular Resources Non-core Resources

**AFTER SERVICE HEALTH INSURANCE (ASHI)
2012 Survey Report**

Org.	How is ASHI provided	Current contribution ratio between organization and retiree	Revising those ratios, what changes are being considered	Existing measures to reduce costs related to health care plans	Considering any changes to existing measures to contain costs or ASHI liability	Guidelines on amount of reserves maintained for each plan	Maintain different levels of reserves to meet different risks	Different levels maintained for active staff and retirees
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
UN	Self-insured but administered by a third party administrator	The General Assembly mandates an overall ratio of 2/3 (Org) and 1/3 (staff) for health insurance in the US, and 50:50 for health insurance outside the US. However, on average, retirees' contributions is about half what the active staff contribute.	There are no plans to revise the ratios at the moment	Requirement for retirees based in the US to enrol in Medicare Part B, where Medicare becomes primary insurer and the UN plan is secondary.	This is still under consideration.	Rule of thumb is 3-4 months for US-based plans, and 6-7 months for plans outside the US.	YES. The level of reserve for plans outside the US is higher to account for exchange rate risk.	NO
ILO	Self-insured and self-administered, administrative costs being shared by ILO and ITU	2:1	NO	Pricing agreements with major in-patient healthcare providers, mainly in the Geneva area where some 65.0 per cent of healthcare costs are incurred. (Agreement terms and conditions negotiated in partnership with other international organizations.) Use of third-party administrator's services in the US for re-pricing of healthcare providers' invoices.	Pricing agreements with in-patient healthcare providers in other countries. Selective use of external claims adjuster with re-pricing capability in high-cost countries.	Guarantee Fund equal to not less than one-sixth nor more than one-half of the expenditure of the Fund during the last three financial years. (Expenditure equals amount paid for medical claims on pay as you go basis).	NO	NO
FAO	Insured and administered by an health insurance company	76% Organization and 24% Retirees	None.	Preventive care, pharmacy agreements, increased social caps on premium, Reasonable and Customary Cuts, SLA's that put penalties/bonuses on claims handler to contain medical inflation, anti-fraud campaign and zero tolerance approach to fraud, 10 year minimum participation, 20% co-pay, segregation of USD and EUR scheme to limit xrate fluctuations.	Not for the moment, but it is a matter of time before these are revised	As it is an insured plan we do not need to have reserves from a legal aspect. We however have a staff fiduciary fund (where all profit share is paid into) which is used to subsidize strong premium increases and possibly catastrophic risks. However FAO's plan has a USD 1 million limit per individual and luckily this limit has never been breached. The profit share fund is not differentiated for active or retirees as it is a group plan.	See question 16	See question 16

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	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
UNESCO		50:50	45:55 (This was not approved by our Governing Bodies) - An automatic trigger mechanism exist which ensures that contributions are increased to meet projected expenditure.	- Cost cutting measures e.g elimination of nursing home benefits - non-coverage of secondary dependants	New cost-containment measures are being considered by a working group set up by the Medical Benefits Fund. The Organization is also looking into the possibility of budgeting for ASHI current service cost as a first step towards the funding of ASHI.	-	-	NO
ICAO	Self-insured, but administered by an insurance company	50-50	None, at this point	The health care costs in Canada are already very low because of Medicare that is provided to retirees by the State.	Introducing annual ceilings on benefits payable under the plan	None	None	NO
WHO ⁽²⁾	Self insured and self administered	Two-thirds by WHO and one-third by the participants	No change	The use of cost containment companies particularly in the US	Plan to have more agreements in major locations	A decision to be fully funded - current plan is to be fully funded by 2043	NO	NO
UPU	Private insurance company	50%	-	-	-	-	-	-
ITU	Through the ILO/ITU Staff Health Insurance Fund a self-insured and self-administered plan	Org 3: Ret 1	N/A	Pricing agreements with service providers in the Geneva area where over 70% of cost are incurred; Third party agreement in US. Other agreements in other duty stations being developed.	Stricter application of regulations and rules in addition to cost containment measures.	Guarantee Fund maintained at a maximum level of 1/2 of claims over last 3 years and a minimum level of 1/6 of claims over last 3 years		
WMO	No separate provision, but liability covered by the organization's total assets. In fact the org had net assets of USD 93.8 million at 31 Dec 2011	two-thirds (org) to one-third (retiree)	None	None	NO	None	No such guidelines	NO
IMO	ASHI is provided to staff and family taking early/retirement from IMO having contributed to the Vanbreda medical plan for minimum of 10 years.	80% organization 20% retiree	N/A	Medical check- up for active staff reduced to age 40 and arrangements are in place to implement medical check-ups for retirees in the Vanbreda plan. Healthy living campaign introduced.	See column 14	N/A	N/A	N/A

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	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
WIPO	Provided through insurance company	Retiree contribution 35% WIPO contribution 65%	N/A	N/A	N/A	N/A	WIPO has an explicit Policy on Reserves in place, but this does not refer specifically to ASHI liabilities	N/A
IFAD	Through an insurance company	IFAD: 68% RETIREE:32%		We work together FAO and WFP on this topic	We work together FAO and WFP on this topic	not applicable	not applicable	not applicable
UNIDO	directly insured 90%; reimbursements 10%	75% UNIDO : 25% Retiree	NO	Health Provider bidding & selection accomplished in 2012	NO	n/a	n/a	n/a
UNWTO	Insurance company	1/3 by the retiree & 2/3 by UNWTO	NO	Agreement with local providers, through existing medical plan, for a trial period of one year	Extension of the mentioned agreement	-	-	-
IAEA	Pay-as-you-go basis	IAEA's percentage share of the contribution is dependent on the net monthly emoluments of the retiree during the last completed month of service. IAEA's share varies from 40% (for retirees with net monthly emoluments > €8,025 in the last completed month of service) to 85% (for retirees with net monthly emoluments < €3,210 during the last completed month of service) with an overall organization subsidy of 50%.	Not applicable.	There is a health insurance premium cost smoothing mechanism. In years that the premium costs are lower, premium rates are kept static, and the over-charge is kept as a reserve to partially offset premium increases in future years. The Insurer also continues to negotiate reduced/preferential rates with medical providers in order to reduce costs.	Not applicable.	No reserve maintained.	No reserve maintained.	No reserve maintained.

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	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
UNFPA	Self insured but administered by Insurance company.	In aggregate, the portion of UN health insurance plan costs paid by active and retired staff is 25% of the Medicare Insurance Plan (MIP), 50% of the other non-U.S. plans and 33.3% of the U.S. plans. In practice, active staff pay higher percentages and retired staff pay lower percentages of the plan costs in order to maintain these cost-sharing arrangements in aggregate.		<p>Eligibility of participation requirements have been amended for staff members upon end of service and the following apply:</p> <p>(i) 10 years of participation in a UNFPA health plan for those recruited after July 1, 2007; and</p> <p>(ii) 5 years for those who were recruited prior to this date.</p> <p>- employees are provided with multiple health plan options at various cost levels</p> <p>- some portion of the plan costs are shifted to the members through copayments</p>	Currently not applicable.	Amounts allocated to the ASHI reserve are decided upon at the senior management level. A formal funding plan has been developed for the end of service liabilities to fully fund these liabilities by 2015	See response in 16.	
UNHCR	UNSMIS: claims are processed by UNOG, MIP: claims processed locally	<p>For UNSMIS: the ratio for a retiree with at least 10-year participation is 1/3 for the retiree and 2/3 for the Organization.</p> <p>Under the MIP, for former employees recruited prior to 1 July 2007 with at least 10 years contributions, the costs of ASHI are based on a percentage of remuneration identical to those established for in-service coverage, calculated against 50 per cent of the applicable net salary corresponding to the grade and step of the staff member at the date of his or her separation. For those with at least 5 years but less than 10 years participation, the Organization share is paid by the retiree until the 10-year participation has been reached.</p> <p>The buy-in option is not available for staff members recruited on or after 1 July 2007.</p>	NO	<p>At Geneva Headquarters - practice (though limited) of walk-in clinic service:</p> <ul style="list-style-type: none"> - Yearly immunization campaign against flu at UNOG, - one hemotological and chemistry blood test and - one Prostatic Specific Antigen (PSA). <p>Special agreements with selected health providers.</p>	Extension of network of preferred health providers	UNSMIS: as per its statutes, managed by UNOG, and reserve is also under UNOG's custody. For MIP - as per its statutes	YES	NO

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(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
WFP	Provided through insurance company	Currently reviewed assumption - 71%WFP and 29% retiree	Revising the assumption considers actual trend of the split between WFP and inactive participants	Based on FAO Social Security report acting as a policy holder for 3 Rome based agencies: 1) extension of preventive care network and coverage; 2)case management through claim centres to meet pre - defined criteria; 3) Reasonable and customary (R&C) tariffs; 4) switch of Northern American Health Network provider (favourable tariffs); 5) setting up direct payment agreements with pharmacies.	Information NA	NO	NO	NO
UNOPS	through insurance company	-	-	-	-	-	-	-
UNAIDS	Self insured and self administered ⁽¹⁾	One third by participants and two-thirds by UNAIDS	No change	The use of cost containment companies particularly in US	Plan to have more agreements with health service providers in major locations	UNAIDS' Programme Coordinating Board during its 30th meeting in June 2012 endorsed the Executive Director's recommendation to fully fund the organizational staff-related liabilities (including ASHI) from the fund balance and approve the funding of an initial amount of US\$ 20 million and to cover the remaining unfunded liabilities over a period of five years. This means by end of 2017 ASHI will be fully funded along with the other staff liabilities (i.e. annual leave and termination benefits).	NO	NO
UNDP	- Pay-as-you-go contributions from current retirees; - Board-approved special reserve vs. general resources; - Payroll surcharge (5% of net salary currently) - Interest on reserve balances	For locally recruited staff: ORG: 74% to79% RET: 21% to 26% For NY based locally recruited staff/international professionals: See the response from the UN	TBD	TBD	TBD	Work-in-progress	No	No

Notes

- UN: Because the peacekeeping account has a different fiscal period (July to June) than the regular budget and extrabudgetary accounts (January to December), there are no financial statements prepared for peacekeeping as at 31 December 2011. This amount includes the liabilities for peacekeeping of \$738,121,000 had financial statements as at 31 December 2011 been prepared.
- (1) UN: Because the peacekeeping account has a different fiscal period (July to June) than the regular budget and extrabudgetary accounts (January to December), there are no financial statements prepared for peacekeeping as at 31 December 2011. This amount includes the liabilities for peacekeeping of \$738,121,000 had financial statements as at 31 December 2011 been prepared.
 - (2) WHO only - excludes the liabilities for ICC, UNITAID, UNAIDS, APOC, IARC.
 - (3) The accounts of UNAIDS are maintained in accordance with the Financial Regulations and Financial Rules of WHO, which provides administration in support of UNAIDS as per ECOSOC resolution 1994/24, and Article XI of the Memorandum of Understanding among Cosponsors establishing UNAIDS. Therefore, UNAIDS staff are covered by WHO's staff health insurance.
 - (4) UNDP: The 2012 IPSAS compliant financial statements will reflect US\$829.9 million as opening balance.
 - (5) UNDP: Till 2011, Pay-as-you-go approach has been utilized. Under IPSAS the approach may get revised. No firm decision has yet been made.

Annex 1 - Comparative analysis of ASHI liability for UN-System organizations

Organization	Total Liability (US\$ million)			Funding Available (US\$ million)			Liability recorded on the Balance Sheet (US\$ million)			Liability not yet recorded on the Balance Sheet (US\$ million)		Date of latest actuarial valuation if different than 31 Dec 2010	Pay-as-you-go current retirees [Yes/No]
	31-Dec-09**	31-Dec-10	31-Dec-11	31-Dec-09**	31-Dec-10	31-Dec-11	31-Dec-09**	31-Dec-10	31-Dec-11	31-Dec-10	31-Dec-11		
	UN	2,302.5	2,472.6	3,654.4	-	-	-	2,302.5	2,472.6	3,654.4	-		
ILO	509.5	564.0	738.0	36.2	40.0	48.5	509.5	564.0	738.0	-	-	31-Dec-11	Yes
FAO	934.5	982.6	979.0	186.7	218.6	228.6	653.6	714.5	775.9	268.1	203.1	31-Dec-11	No
UNESCO	649.0	735.6	749.8	27.2	-	-	-	735.6	749.8	-	-	31-Dec-11	Yes
ICAO	54.2	65.8	62.7	-	1.4	1.4	-	65.8	62.7	-	-	31-Dec-11	Yes
WHO	1,000.0	1,365.0	1,236.0	450.0	478.0	444.0	450.0	478.0	528.0	887.0	264.0	31-Dec-11	Yes (e)
UPU (a)	5.6	21.0	40.3	-	-	-	-	-	36.8	21.0	3.0	31-Dec-10	Yes
ITU	188.0	-	302.5	-	-	6.9	-	-	302.5	-	-	2012	Yes
WMO	59.5	65.2	40.5	1.7	-	23.9	-	65.2	40.5	-	-	31-Dec-11	Yes
IMO	26.7	27.2	24.2	3.3	-	-	-	27.2	24.2	-	-	31-Dec-11	Yes (f)
IFAD	61.3	56.2	51.8	60.0	66.8	65.7	61.3	56.2	51.8	-	-	31-Dec-11	No
WIPO	98.9	112.0	113.4	-	-	-	45.5	101.0	103.4	11.0	103.4	31-Dec-11	Yes
UNIDO	100.5	124.0	144.2	-	-	-	-	124.0	144.2	-	-	31-Dec-11	Yes
IAEA	244.0	244.0	111.2	-	-	-	-	145.0	111.2	99.0	-	31-Dec-11	Yes
UNWTO	3.8	3.8	3.6	-	1.1	1.2	-	1.1	1.2	2.7	2.4	31-Dec-07	Yes (g)
UNICEF	464.0	507.0	-	210.0	240.0	-	-	-	-	507.0	-	31-Dec-09	Yes (h)
UNFPA	87.5	87.5	163.3	79.0	84.5	114.6	87.5	87.5	163.3	-	-	31-Dec-11	No
UNHCR (b)	347.4	286.5	350.7	-	-	-	347.4	286.5	350.7	-	-	31-Dec-11	Yes
UNDP (c)	430.3	-	829.9	373.3	-	453.2	373.3	-	453.2	-	376.7	31-Dec-11	Yes
UNCDF (c)	10.6	-	-	-	-	-	-	-	-	-	-	31-Dec-09	Yes
UN WOMEN (c)	20.2	-	-	-	-	-	-	-	-	-	-	31-Dec-09	Yes
UNRWA (d)	-	-	-	-	-	-	-	-	-	-	-	N.A.	-
WFP	181.8	203.7	230.6	107.4	112.8	145.3	181.8	203.7	230.6	-	-	31-Dec-11	No
UNOPS	-	-	39.9	-	-	18.3	-	-	18.3	-	21.6	31-Dec-11	Yes
UNAIDS	-	-	63.2	-	-	29.2	-	-	-	-	34.0	31-Dec-11	Yes (e)
PAHO	202.6	257.7	-	22.3	24.6	-	-	186.5	-	71.2	-	31-Dec-10	No
ITC	37.1	39.3	-	-	-	-	37.1	39.3	-	-	-	31-Dec-09	Yes

(a) UPU: ASHI liability was recorded as of 01-Jan-11 as an opening balance for IPSAS compliant accounts

(b) UNHCR: ASHI liability was reduced by \$60.9 million compared with 2009 due to change in discount rate from 6.15% to 5.55%

(c) UNDP: Starting 2009, UNDP has separated the liability for UNCDF and UN WOMEN (UNIFEM in the past)

(d) UNRWA: No information has been provided as of 31-Dec-10 as UNRWA staff and relevant ASHI is paid by UNHQ Office

(e) WHO and UNAIDS adopt a blend of pay as you go, supplemented by reserves.

(f) IMO: The IMO Assembly in November 2011 will consider, as a part of its discussion of the budget for the 2012-13 biennium, a proposal to begin funding the ASHI liability

(g) UNWTO: Starting 2010 it is charged to the Provision for ASHI

(h) UNICEF: MIP for retirees is managed by UNICEF and is pay-as-you-go; non-MIP is managed by UN Insurance Unit

* IAEA - in Euros; ICAO - in Canadian dollars; WIPO - in Swiss Francs.