

Disbursements by UNDP-DPRK on behalf of itself and on behalf of Other UN Agencies - Actual (1999–2007)	\$23.8 million
Disbursements made on behalf of UNDP-DPRK by UNDP Country Offices and other UN Agencies: ATLAS (2004–2007): <sup>147</sup>	\$7.4 million
<b>Subtotal</b>	<b>\$31.2 million</b>
Disbursements made on behalf of UNDP-DPRK by UNDP Country Offices and other UN Agencies: WINFOAS - Possible Range (1999–2003):	\$2.1 - \$17.3 million
<b>Total</b>	<b>\$33.3 - \$48.5 million</b>

The Panel has noted that significant uncertainty remains in connection with the exact amount of payments made on behalf of UNDP-DPRK by various UNDP Country Offices and other UN Agencies during the Winfoas accounting period, and thus a range of \$2.1 to \$17.3 million is stated. UNDP acknowledges that some level of transaction duplication exists between the four data sets provided; however, due to time constraints, the Panel cannot determine the exact level of this duplication. Therefore, the range represents the minimum and maximum amounts based on potential transaction duplication.

The Panel does note again though, that UNDP states that the amount in this category, “Disbursements made on behalf of UNDP-DPRK by UNDP Country Offices and other UN Agencies,” is \$7.2 million from the Winfoas period and did provide an analysis.<sup>148</sup>

---

<sup>147</sup> Transaction level detail and supporting documentation are not available at UNDP for most of the transactions in this category and would need to be requested and obtained from the respective Country Offices and/or UN Agencies. As such, the data analyses described in this report are based on \$23.8 million of disbursements by UNDP-DPRK on behalf of itself and on behalf of other UN Agencies, unless otherwise stated.

<sup>148</sup> Overview of DPRK payments for the years 1999-2003 provided by UNDP (May 10, 2008 and May 20, 2008).