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大 会

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第五十五届会议

1999年12月31日终了的两年期的财务报告和审定财务报表和审计委员会的报告*

* 本文件是报告的预发本，最后报告将作为《大会正式文件，第五十五届会议，补编第5号A号》（A/55/5/Add.1）印发。

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简称

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阿拉伯经社基金	阿拉伯经济和社会基金
亚银	亚洲开发银行
欧共体委员会	欧洲共同体委员会
非洲经委会	非洲经济委员会
欧洲经委会	欧洲经济委员会
拉加经委会	拉丁美洲和加勒比经济委员会
欧经共同体	欧洲经济共同体
管理资料系统	行政资料管理系统
亚太经社会	亚洲及太平洋经济社会委员会
西亚经社会	西亚经济社会委员会
粮农组织	联合国粮食及农业组织
原子能机构	国际原子能机构
采购处	机构间采购事务处
复兴开发银行	国际复兴开发银行
民航组织	国际民用航空组织
开发协会	国际开发协会
农发基金	国际农业发展基金
金融公司	国际金融公司
劳工组织	国际劳工组织
货币基金组织	国际货币基金组织
管理系统	综合管理资料系统
海事组织	国际海事组织
移徙组织	国际移徙组织
贸易中心	国际贸易中心
电信联盟	国际电信联盟

经合组织	经济合作与发展组织
监督厅	内部监督事务厅
援巴方案	援助巴勒斯坦人民方案
资发基金	联合国资本发展基金
生境中心	联合国人类住区中心
贸发会议	联合国贸易和发展会议
开发计划署	联合国开发计划署
环境规划署	联合国环境规划署
教科文组织	联合国教育、科学及文化组织
人口基金	联合国人口基金
科技促进发展基金	联合国科学和技术促进发展基金
难民专员办事处	联合国难民事务高级专员办事处
儿童基金会	联合国儿童基金会
工发组织	联合国工业发展组织
妇发基金	联合国妇女发展基金
训研所	联合国训练研究所
项目厅	联合国项目事务厅
自然资源基金	联合国自然资源勘探循环基金
萨赫勒办事处	防治荒漠化和干旱办事处
联柬权力机构	柬埔寨过渡时期联合国权力机构
志愿人员	联合国志愿人员
万国邮联	万国邮政联盟
美援署	美国国际开发署
粮食计划署	世界粮食计划署
卫生组织	世界卫生组织
知识产权组织	世界知识产权组织
气象组织	世界气象组织
旅游组织	世界旅游组织

送文函和证明函

纽约

联合国

审计委员会主席

阁下：

谨按照财务条例第 26.01 条规定，送上经我们核可的 1999 年 12 月 31 日截止的两年期联合国开发计划署财务报表。

财务报表副本已递送行政和预算问题咨询委员会。

我们签署人确认：

管理部门负责本财务报表所载财务资料的完整性和客观性；

财务报表是根据《联合国系统会计标准》编制的，其中某些数额是根据管理部门的最佳估计和判断提出的；

会计程序和有关的内部控制制度提供了合理保证：资产有安全保障，帐册和记录正确反映所有进出款，以及总的方面是以适当的分责方式执行各项政策和程序的。开发计划署内部审计员继续不断审查这些会计和控制制度；

具体领域的工作正进一步改进；

管理部门向联合国审计委员会和开发计划署内部审计员提供了完全的自由查阅所有会计和财务记录的便利；

管理部门审查了联合国审计委员会和开发计划署内部审计员的建议。

根据这些建议，已酌情修订了或正在修订有关的控制程序。

我们每个人证明，根据我们掌握的情况、信息和我们的信念，所有实际进出帐都已适当记入会计记录，并适当载入所附财务报表。

顺致最崇高的敬意。

联合国开发计划署署长

马克·克洛赫·布朗（签名）

联合国开发署财务和行政局助理署长

扬·马特松(签名)

2000 年 7 月 5 日

纽约

联合国大会主席

阁下：

谨随函附上联合国开发计划署署长提交的联合国开发计划署1999年12月31日终了的 1998－1999 两年期财务报表。这些报表已经审查并编入审计委员会的审计意见。

此外，我也谨提交审计委员会关于上述帐目的报告。

顺致最崇高的敬意。

大不列颠及北爱尔兰联合王审计员和审计长兼
联合国审计委员会
主席

约翰·布恩爵士（签名）

2000年7月28日

第一章

1999 年 12 月 31 日终了的两年期财务报告

1. 署长谨提送其 1999 年 12 月 31 日终了的两年期财务报告，连同联合国开发计划署（开发计划署）1999 年 12 月 31 日终了的两年期经审计的财务报表，以及审计委员会的报告。上述各件是按照联合国开发计划署《财务条例》提交的。财务报表包含各种报表和附表，附有构成这些财务报表一部分的说明，还包括由署长设立的所有信托基金，以及由大会设立和开发计划署管理的所有基金。

2. 开发计划署财务报表列有各执行机构所提供的支出数据。数据尽可能取自各机构的经审计的报表，如果在开发计划署会计帐目年终结算时尚无上述报表，则取自各机构提交审计的报表，或其未经审核的报表。

3. 至编制本财务报表之日止，各执行机构提供资料的情况如下：

(a) 下列执行机构提供了审定的报表：

国际货币基金组织（货币基金组织）

世界气象组织（气象组织）

世界旅游组织（旅游组织）

(b) 下列执行机构提出了供审计的报表或未审核的报表：

非洲开发银行（非洲开发银行）

亚洲开发银行（亚银）

经济和社会事务部

亚洲及太平洋经济社会委员会（亚太经社会）

西亚经济社会委员会（西亚经社会）

非洲经济委员会（非洲经委会）

拉丁美洲和加勒比经济委员会（拉加经委会）

欧洲经济委员会（欧洲经委会）

国际原子能机构（原子能机构）

国际复兴开发银行（复兴开发银行）

国际民用航空组织（民航组织）

国际金融公司（金融公司）

国际劳工组织（劳工组织）

国际海事组织（海事组织）

国际移徙组织（移徙组织）

国际电信联盟（电信联盟）

国际贸易中心（贸发会议/世贸组织）（贸易中心）

联合国人类住区（生境）中心（生境中心）

联合国贸易和发展会议（贸发会议）

联合国教育、科学及文化组织（教科文组织）

联合国工业发展组织（工发组织）

联合国训练研究所（训研所）

万国邮政联盟（万国邮联）

世界卫生组织（卫生组织）

世界知识产权组织（知识产权组织）

两年期会计实务和政策方面的一些改变

会计政策

4. 财务报表说明 2 内载有关于编制财务报表所适用的重要会计政策的内容摘要。总的政策与 1997 年 12 月 31 日财务报表中所适用的会计政策相同。上述说明 2 将适当披露会计政策的改变，如果有的话。

帐目编列方式

5. 根据行政协调委员会关于组织间共同会计标准以及财务报表的统一编列方式的建议，开发计划署现完全采纳了所建议的 1999 年 12 月 31 日终了的两年期的格式。

6. 此外，执行局在其第 97/6 号决定中，统一了开发计划署、儿童基金会和人口基金的预算编列格式。新的统一编列格式区分了开发计划署的经常资源与它的其他资源（分摊费用、政府现金对应部分捐款、开发计划署设立的信托基金、可偿还支助服务活动以及其他杂项活动），并区分了该经常资源与由大会设立和开发计划署管理的各类基金（联合国资本发展基金（资发基金）、联合国志愿人员（志愿人员）、联合国妇女发展基金（妇发基金）、联合国自然资源勘探循环基金（自然资源基金）和联合国科学和技术促进发展基金（科技促进发展基金））的活动。开发计划署已在 1996-1997 两年期初采纳了这项决定。

表 1

12 月 31 日终了的两年期合并收支

	（百万美元）							
	经常资源		其他资源		基金		共计[a]	
收入	1999	1997	1999	1997	1999	1997	1999	1997
捐款净额	1 427.1	1 608.9	3 410.0	2 675.0	148.5	143.2	4 985.6	4 427.1
利息收入	68.3	87.1	127.1	95.1	20.8	19.5	216.2	201.7
其他收入净额	9.0	2.2	84.2	61.2	17.3	25.6	110.5	89.0
总收入	1 504.4	1 698.2	3 621.3	2 831.3	186.6	188.3	5 312.3	4 717.8
支出								
方案	1 077.8	1 191.4	3 275.1	2 303.3	159.8	133.7	4 512.7	3 628.4
方案支助-执行机构	89.9	113.0	57.5	46.3	6.2	5.1	153.6	164.4
两年支助预算	493.1	485.6	169.6	131.9	28.7	34.4	691.4	651.9
支助驻地协调专员	21.0	6.7	0.7	4.2	-	-	21.7	10.9
开发计划署部门支助	0.5	11.1	-	-	-	-	0.5	11.1
其他支出	10.0	47.4	3.3	15.0	0.6	0.7	13.9	63.1
总支出	1 692.3	1 855.2	3 506.2	2 500.7	195.3	173.9	5 393.8	4 529.8
收入减支出后的结余（亏损）	(187.9)	(157.0)	115.1	330.6	(8.7)	14.4	(81.5)	188.0
收入减支出后的净结余（亏损）	(187.9)	(157.0)	115.1	330.6	(8.7)	14.4	(81.5)	188.0
未动用资源：								
期初余额	285.0	438,9	1 199.1	886.7	130.8	124.7	1 614.9	1 450.3
转帐、退款和储蓄	9.9	3.1	(63.2)	(18.2)	(4.4)	(8.3)	(57.7)	(23.4)
期终余额	107.0	285.0	1 251.0	1 199.1	117.7	130.8	1 475.7	1 614.9

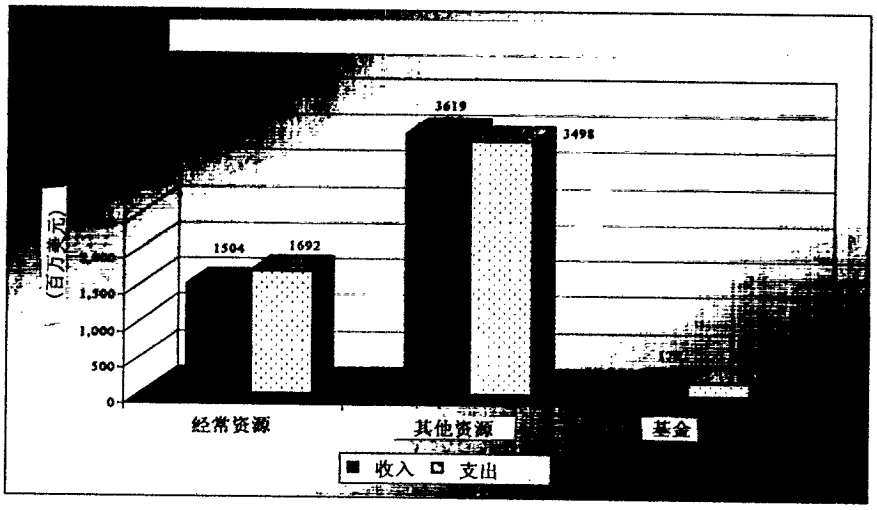
[a] 只合计总数，不进行合并。

7. 开发计划署完成 1998-1999 两年期时全部捐款调动额达 50 亿美元，其中 28.6%属于经常资源活动，42.9%属于分摊费用活动，12.5%属于特别信托基金活动，6.7%属于可偿还支助服务和杂项活动，而且 3%的捐款是通过由大会设立和开发计划署管理的基金筹集的。

8. 支出总额为 54 亿美元，其中 83.7%(45 亿美元)用于方案/项目活动，2.9%(1.536 亿美元)用于支付其他联合国机构的支助费用，0.6%用于杂项费用，12.8%(6.914 亿美元)用于两年支助预算。

图 1

1999 年 12 月 31 日截止的两年期收支简表
(百万美元)



经常资源

收入

9. 同前一个两年期相比，自愿捐款下降 11.3%（1.82 亿美元）。

10. 利息收入平均盈利率约为 5%。其他收入主要包括兑换损益。

图 2

12 月 31 日终了的 12 个月的经常资源活动捐款
（百万美元）

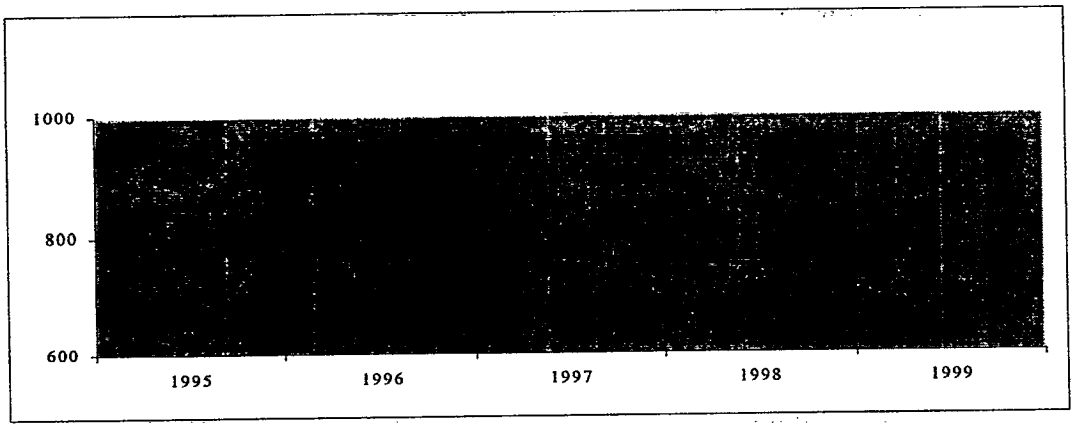
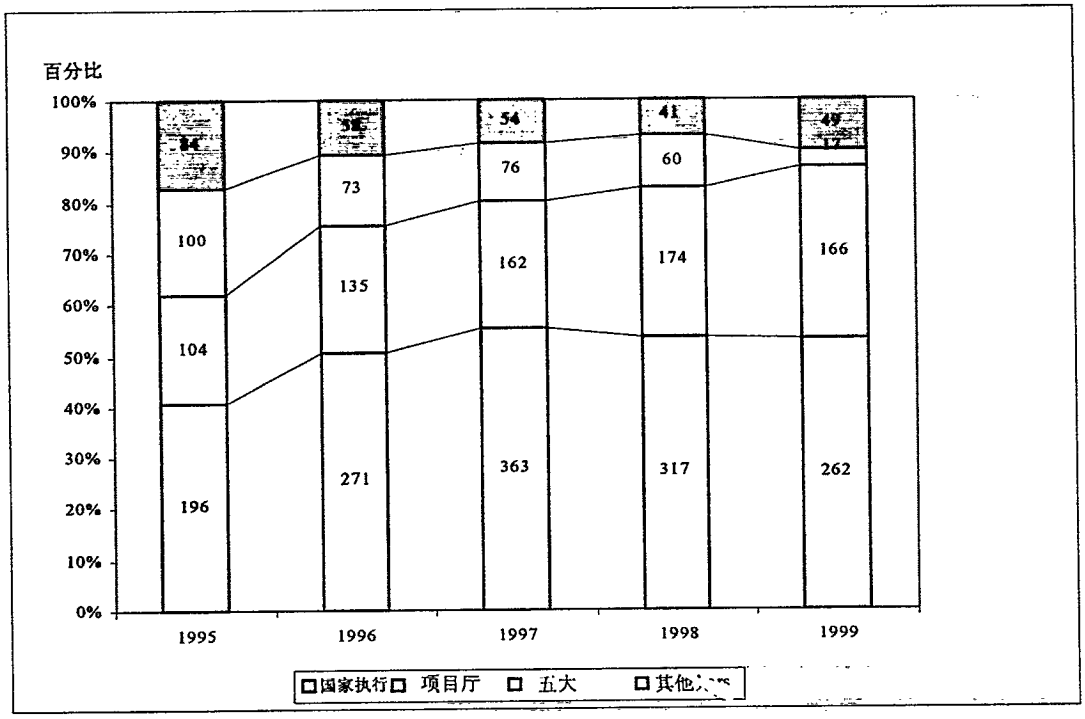


图 3

12 月 31 日终了的 12 个月的各执行模式支出
（百万美元）



支出

11. 方案支出(包括方案支助)减少了一亿美元，从 1996-1997 年的 13 亿美元下降到 1998-1999 年的 12 亿美元。这和经常资源捐款全面降低的情况相符。根据开发计划署的政策，国家执行模式仍然是项目执行的主要模式。1998-1999 年受援国执行了 5.793 亿美元，或经常资源方案开支的 53.8%。而 1996-1997 年两年期，受援国执行了 6.34 亿美元，或经常资源方案开支的 53.2%。

12. 联合国系统在方案支出中的份额下降了 36%，从 1996-1997 年的 2.603 亿美元降至 1998-1999 年的 1.665 亿美元。“五大”(联合国秘书处、工发组织、粮农组织、教科文组织和劳工组织)执行的项目份额显著下降的主要原因是由于开发计划署根据联合国石油换粮食方案执行其部分活动，将开支从经常资源转至其他资源之下的指定信托基金。

13. 1999 年的支助预算开支高于 1998 年的支助预算开支，很大程度上表明两年期的第二年开支较高的正常趋势。在审查 1998-1999 年两年期时，支助预算开支毛额 5.445 亿美元表明比 1996-1997 年 5.298 亿美元开支增加了近 2.8%。1998-1999 两年期支助预算开支净额为 4.931 亿美元，比核准的 1998-1999 年净预算额少 25 万美元。这笔数字相当于 5%的节余总额。根据拨款分类，55%(1996-1997 年为 57%)用于方案支助活动，23%用于管理和行政(1996-1997 年为 21%)，22%用于支助联合国系统的业务活动(1996-1997 年为 22%)。总计 66%的开支用于国家办事处，剩余 34%用于包括联合国志愿人员和机构间采购事务处的总部地点。

未用资源

14. 自愿捐款的减少和执行方案/项目的少量减少，导致未动用经常资源的减少，截至 1999 年 12 月 31 日，这类资源为 1.07 亿美元，约为总支出 1 个半月的数额。而前两年期这类资源为 2.85 亿美元，约为 4 个月的开支。

其他资源活动

图 4

1999 年 12 月 31 日终了的两年期其他资源活动收入

(百万美元)

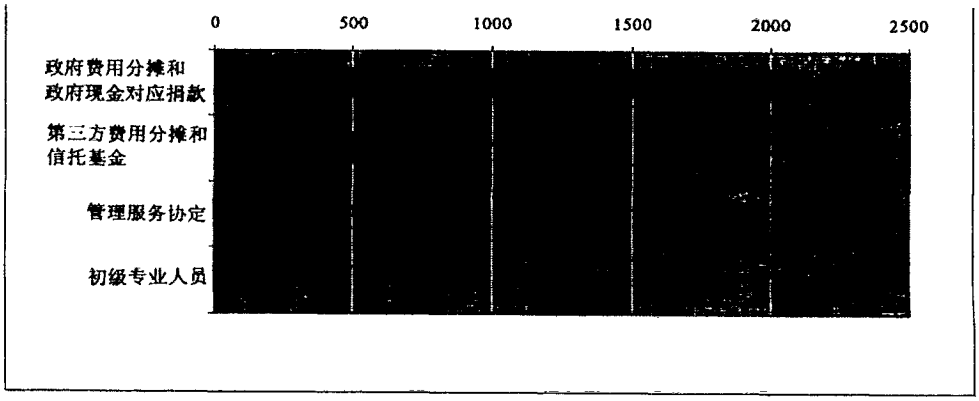


表 2

12 月 31 日终了的两年期其他资源活动

（百万美元）

	开发计划署费用分摊		政府现金对应捐款		开发计划署设立的信托基金		管理服务协定书		初级专业人员		外地住房准备金		可偿还支助服务		特别活动		销帐		共计	
	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997	1999-1998	1996-1997
收入																				
捐款	2 452	1 742	11	18	604	541	283	315	53	54	–	–	–	–	8	4	–	–	3 411	2 674
利息收入	49	33	–	–	50	44	17	13	–	–	–	–	11	6	–	–	–	–	127	96
其他收入	–	–	–	–	–	1	–	–	–	–	6	8	164	132	–	–	(87)	(80)	83	61
收入合计	2 501	1 775	11	18	654	586	300	328	53	54	6	8	175	138	8	4	(87)	(80)	3 621	2 831
支出																				
方案	2 270	1 517	7	13	642	406	306	320	50	47	–	–	–	–	–	–	–	–	3 275	2 303
方案支助 – 执行机构	27	21	–	–	23	20	–	–	6	6	–	–	–	–	–	–	–	–	56	47
方案支助驻地协调专员	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	4	–	–	1	4
两年支助预算净额	77	71	–	–	33	29	–	–	–	–	3	4	134	106	9	2	(87)	(80)	169	132
其他开支	–	–	–	–	3	–	–	–	–	–	–	15	–	–	–	–	–	–	3	15
支出合计	2 374	1 609	7	13	701	455	306	320	56	53	3	19	134	106	10	6	(87)	(80)	3 504	2 501
收入减支出后的结余（亏损）	127	166	4	5	(47)	131	(6)	8	(3)	1	3	(11)	41	32	(2)	(2)	–	–	117	330
上一个两年期债务节余	–	–	–	–	–	–		–	–	–	–	–	1	1	–	–	–	–	1	1
储备金转帐	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	
对捐助国的还款以及其他基金汇转净额	–	–	–	–	(5)	(21)	(4)	(1)	–	–	(3)	–	(54)	–	–	3	–	–	(66)	(19)
1998 年 1 月 1 日基金余额	573	407	16	11	444	334	82	75	8	7	(6)	5	81	48	1	–	–	–	1 199	887
基金余额，1999 年 12 月 31 日	700	573	20	16	392	444	72	82	5	8	(6)	(6)	69	81	(1)	1	–	–	1 251	1 199

15. 费用分摊在其他资源活动中增加最为明显。在两年期内增加 41%，达 25 亿美元。信托基金收入增加 4.6%，达 6.54 亿美元。

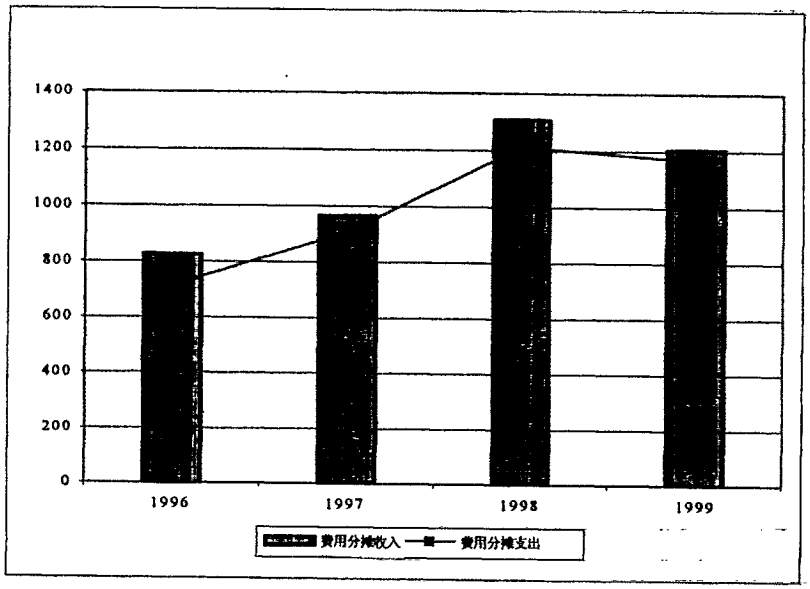
费用分摊

16. 这种筹资模式越来越重要，而且捐款总额比 1996-1997 两年期增加了 7.099 亿美元（40.8%）。在 1998-1999 年收到的 24.517 亿美元总额中，3.264 美元是由于第三方分摊的费用（1996-1997 年为 1.87 亿美元），21.253 亿美元由于受援国政府（1996-1997 年为 14.64 亿美元）。

17. 1998-1999 年两年期内，方案支出以及支付联合国和其他执行机构的支助费用均有增加。总额为 22.978 亿美元，比 1996-1997 两年期总额 15.374 亿美元增加了 7.61 亿美元。两年期的支助预算 7 660 万美元包括开发计划署提供费用分摊活动的服务费用。

图 5

12 月 31 日终了的 12 个月费用分摊收支简表
（百万美元）

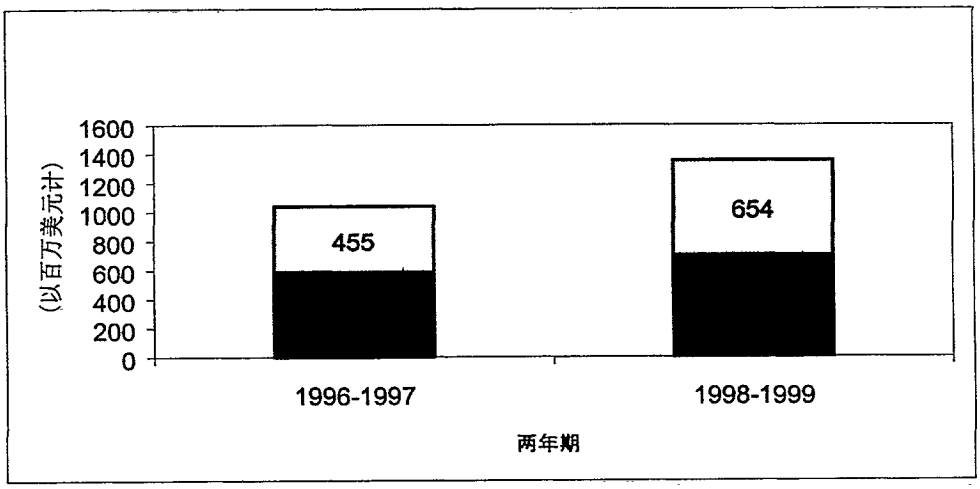


开发计划署设立的信托基金

18. 信托基金财务结果详情载于附表 5 至 5.3 中。1998-1999 年两年期中，共设立了 72 个信托基金和 70 个次级信托基金，并结束了 7 个信托基金和 1 个次级信托基金。环境部门取得了信托基金资源调动的大部分。1998-1999 年，全球环境融资信托基金、执行《蒙特利尔议定书》多边基金、“21 世纪能力”信托基金以及防治荒漠化和抗旱信托基金（萨赫勒办事处）取得了 2.288 亿美元的捐款，占信托基金捐款总额的 37.9%。信托基金的总额是 6.038 亿美元。处于特殊情况的国家/领土，如卢旺达、安哥拉和巴勒斯坦等，在信托基金的活动中属于第二个最重要的部分。

图 6

12 月 31 日终了的两年期信托基金收支简表
（百万美元）



防治荒漠化和抗旱信托基金（萨赫勒办事处）

19. 在该两年期，萨赫勒办事处继续向非洲、拉丁美洲和加勒比、亚洲、独立国家联合体成员国以及阿拉伯国家提供了技术支助和催化资金，协助其努力制订国家行动方案，并向非洲、拉丁美洲和加勒比以及亚洲 22 个国家提供了此类支助和资金，协助其在执行联合国关于在发生严重干旱和/或荒漠化的国家特别是在非洲《防治荒漠化的公约》的范围内，设立国家防治荒漠化基金。萨赫勒办事处还与萨赫勒地区国家间抗旱常设委员会（萨赫勒抗旱常委会）、南部非洲发展共同体、政府间发展管理局(发展局)、阿拉伯马格里布联盟、大查科、中美洲和高原地区合作，共同制订了其地区内的分区域行动方案。萨赫勒办事处还继续支持实施一系列下游项目，包括与防治荒漠化和干旱有关的各种活动。

20. 方案总支出从 1996-1997 年的 1 070 万美元降至 1998-1999 年的 990 万美元。所调动的资源下降了 68.1%，从 1 380 万美元降至 440 万美元。

全球环境融资信托基金

21. 1998-1999 年期间，全球环境融资理事会举行了四次正式会议。此外，全球环境融资理事会举行了四次非正式闭会期间会议。其间，它审查并核可了 1999-2000 财政年度全球环境融资共同公司企业计划、共同公司行政预算以及开发计划署/全球环境融资各项工作方案拨款目标。1998 和 1999 年，全球环境融资秘书处还就它所资助的全部项目，开展了一次单独的项目执行情况审查活动。

22. 在 1998-1999 两年期间，所核可的全球环境融资工作方案和行政预算总金额为 3.62 亿美元，比 1996-1997 年工作方案的金额（2.265 亿美元）多 50%。同 1996-1997 年的 1.066 亿美元相比，1998-1999 年的支出总额为 1.349 亿美元（增加了 26.6%）。

23. 1998-1999 年从世界银行全球环境融资托管人收到的补充收入达 1.3 亿美元（1996-1997 年为 1.1 亿美元）。此外，全球环境融资收到费用分摊和次级信托基金项目及其他捐款 990 万美元（1996-1997 年为 170 万美元）。

执行《蒙特利尔议定书》多边基金

24. 执行《蒙特利尔议定书》多边基金设立于 1991 年，其任务是执行旨在逐步消除氯氟烃、聚四氟乙烯和其他臭氧层消耗物质的国家方案。指定了四个执行机构执行此方案：开发计划署、联合国环境规划署（环境规划署）、工发组织和世界银行。

25. 开发计划署为实现这一目标开展的活动包括：

(a) 制订《蒙特利尔议定书》国家方案；

(b) 进行技术培训和示范项目；

(c) 加强体制/国家能力建设；

(d) 实施技术转让投资项目。

26. 所收到的 1998-1999 年捐款达 7 750 万美元(1996-1997 年为 6 720 万美元)。1998-1999 年方案支出总额为 7 020 万美元，(1996-1997 年为 6 120 万美元)。

“21 世纪能力”信托基金

27. “21 世纪能力”现已进入第七个活动年头，它在世界所有地区的发展中国家都实施了方案，并开始从事如下任务，即监测进展情况，吸收各种成果和经验教训，并创造大量对其他国家具有实际益处的知识。1998-1999 年调动的资源总额为 690 万美元，比 1996-1997 年下降了 63.3%（1996-1997 年为 1 880 美元)。在这两年期内方案支出总额达到 1 610 万美元（1996-1997 年为 1 490 万美元)，增加了 8%。

能源帐户

28. 完全由预算外资源提供资金的能源帐户的活动重点是为面向小型能源用户提供的能源筹资服务(能源筹资服务)。能源筹资服务支持政策对话、机构加强、管理框架和能力发展，以便向住区、商业、工业能源用户提供技术和经济上可行的再生能源和节能服务。这些活动旨在为信贷部门向小型能源用户提供贷出资本创造条件和机制。能源筹资服务符合开发计划署的可持续能源倡议。该倡议的根据是，传统的能源做法将使能源成为社会经济发展的障碍，并且是不能持续的。目前正和世界银行一起有选择地在亚洲一些国家开展能源筹资服务活动。非洲南共体区域的活动已经结束，不久将和非洲开发银行一起开展后续活动。1998-1999 年能源帐户收到的捐款是 180 万美元(1996-1997 年是 220 万美元)，支出总额是 220 万美元(1996-1997 年是 450 万美元)。

向巴勒斯坦人民提供援助方案基金

29. 开发计划署向巴勒斯坦人民提供援助方案基金的方案编制战略基于以下两项目标：

(a) 以催化方式利用基金有限的核心资源，以实施高度优先的能力建设方案，并随后通过双边捐助者的自愿捐款，使之得以保持和进一步扩大；

(b) 利用联合执行结构，确保能力建设方案的可持续性，以确保巴勒斯坦对口单位能够长期发挥效用，及地方责任制。

30. 1998-1999 年收到的总收入达 6 880 万美元，与 1996-1997 两年期 8 310 万美元相比，减少了 17.2%。这些资源是通过向主要信托基金提供捐款和设立新的次级基金筹集的。1998-1999 年方案支出达 6 640 万美元（1996-1997 年为 7 260 万美元)，从而使开发计划署成为被占巴勒斯坦领土捐助者资助项目三大执行机

构之一。根据方案框架（1996-1998 年）确定的战略和倡议，在上述两年期，该基金继续更加侧重发挥宣传作用，促进实现人的可持续发展专题，如消除贫困、可持续生计、发展和环境管理中的性别问题，及若干基础设施活动。

31. 1998-1999 年，该基金继续开展前两年期发起的，旨在加强巴勒斯坦权力机构在地方、市和中央各级管理的活动，同时充分利用了该地区现有的大量地方专门知识。

卢旺达信托基金

32. 开发计划署卢旺达信托基金设立于 1995 年 4 月，目的是加强开发计划署的方案活动，以支助卢旺达政府实施的民族和解及社会经济复兴方案。

33. 1997 年 2 月，开发计划署获准逐项直接执行卢旺达信托基金项目。授权开发计划署卢旺达国别办事处从事此项活动的依据是，该办事处向国际社会和卢旺达政府做出了如下承诺，即设立一个能对危机迅速而有效地做出反应的开发计划署管理系统。

34. 开发计划署在卢旺达直接执行的项目包括对该国至关重要的一些部门，如返回者的重新融入和重新安置、管理、司法和社会发展等。大多数项目都属于短期项目，并能收到立竿见影的效果。

35. 截至 1999 年 12 月 31 日，开发计划署直接执行了 13 个项目，3 900 万美元的项目核定预算总额约占核定预算总额的 36%。16%的核定预算项目是由联合国系统的专门机构执行的，48%是由国家执行的。所有 10 个直接执行项目均分包给了执行伙伴（国际和地方非政府组织）。

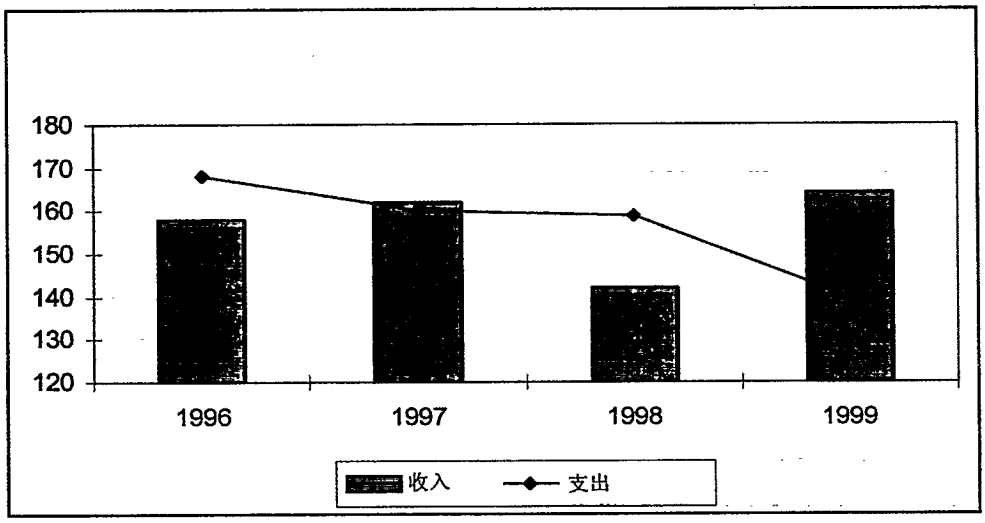
36. 1998-1999 年，开发计划署卢旺达信托基金调动了 3 220 万美元的捐款而 1996-1997 两年期调动了 5 540 万美元。1998-1999 年所引起的方案支出达 4 710 万美元。而 1996-1997 年两年期是 2 920 万美元。时至 1999 年 12 月 31 日未动用资源总额达 2 890 万美元，其中 2 610 万美元已专门用于项目活动。

管理服务协定

37. 开发计划署与各捐助国签署的管理服务协定（详情见附表 6.1）是由联合国项目事务厅代表开发计划署签署的。在审查中的两年期，执行了 26 项新的协定，财务上完成了 12 项协定，业务上完成了 32 项协定。同 1996-1997 两年期 3.275 亿美元相比，1998-1999 年的收入总额减少了 8.5%降至 2.996 亿美元，而 1998-1999 年的支出总额则比 1996-1997 年下降了 12%，从 1996-1997 年的 3.198 亿美元降至 1998-1999 年的 3.06 亿美元。

图 7

12 月 31 日终了的 12 个月管理财务协定收支简表
（百万美元）



初级专业人员方案

38. 目前，开发计划署在由 19 个国家出资的本方案下聘有初级专业人员 337 名。

39. 1998-1999 两年期开发计划署收到的初级专业人员方案捐款是 5 300 万美元，而 1996-1997 两年期只收到 5 450 万美元。总开支从 1996-1997 年的 5 310 万美元增加到 1998-1999 年的 5 650 万美元。

外地住房准备金

40. 在执行局的支持下，开发计划署正着手处理掉其在外地拥有的房产和办公室，并已在过去酌情设立了资产减记专款。

41. 1998-1999 两年期，外地住房活动储备金几乎全部来自租赁收入，收入总额达 550 万美元，比 1996-1997 两年期帐面总额 830 万美元少 280 万美元。1998-1999 年外地住房活动储备金帐面总盈余是 250 万美元，而 1996-1997 年亏损 1 070 万美元。

由大会设立和由联合国开发计划署管理的基金

42. 由大会设立的基金包括：资发基金、志愿人员、妇发基金、自然资源基金和科技促进发展基金。附表 7 至 7.3 详细载列了财务结果。资发基金、志愿人员和妇发基金依然是最活跃的基金。在 1998-1999 和 1996-1997 两个两年期，这些基金执行方案的活动占全部基金活动的 99%，三项基金的总收入约占审查中的两年期的所有收入的 98.7%，为 1996-1997 年的 98.8%。

联合国资本发展基金（资发基金）

43. 资发基金的主要目的是通过地方发展方案和微型融资帮助减贫。基金把它采取的具体做法说成是向穷人投资。 这个做法的目的是通过提高贫穷社区获得基本的地方基础设施和服务，加强贫穷社区对其生活和生计直接相关的经济和社会投资的影响，从而建设贫穷社区的生产能力和自力更生能力。

44. 资发基金 1998-1999 两年期的首要任务是完成深入审查其文书和做法的工作，宣传它关于地方施政和微型融资新政策。在这两年期内，基金捐助者对基金作了评估。1999 年 9 月执行局认可了评估的积极结论。资发基金还按照其新政策重新调整了方案和项目，重点放在减少行政开支，并强调通过吸引其他捐助者和政府，扩大试验项目，达到举一反三的重要性。

45. 核心捐款为 5 790 万美元，1998 年是 3 050 万美元，1999 年是 2 740 万美元。1998 年有所下降是因为汇率不利和一个捐助者撤回提供核心捐款。不过，捐助者数量从 1998 年 13 个增至 1999 年的 17 个。1998 年为 11 个项目核准了 3 630 万美元，1999 年为 13 个项目核准了 5 630 万美元。尽管 1998 年的目标由于一些基金方案国家的紧急状况而没有达到，但由于核准把 1998 项目带入 1999 年，因而 1999 年超过了该年所定的目标。项目开支(包括方案支助费用)1998 年和 1999 年分别是 4 370 万美元和 4 410 万美元。两年的项目开支非常接近目标。

联合国志愿人员

46. 在 1998-1999 两年期方案中，联合国志愿人员人数激增。1998 年 4 047 项任务有 3 643 人担任志愿人员，1999 年任务增加至 4 755 项，担任志愿人员的人数增至 4 383 名。

47. 志愿人员人数大增是因为在东帝汶民众磋商前后和进行期间，及在印度尼西亚选举期间，联合国志愿人员大规模参与所致。非洲仍然是开展方案最活跃的区域，也是大多数志愿人员执行其任务的区域。

48. 志愿人员工作的作用多种多样，如：联合国志愿国际专业人员、本国志愿人员、联合国志愿外勤工作人员、联合国国际短期咨询资源的短期商业和工业顾问。在这两年期内，这些志愿人员包括了 141 个国家的国民，在 148 个国家内工作。

这表明了联合国志愿人员方案的普遍性，包括世界所有地区，为在区域之间和在区域之内进行适当的技术交流提供了一个渠道。

49. 除了传统的资金来源，如，志愿捐助、费用分摊和次信托基金之外，1998-1999两年期的收入栏里首次出现了全额资助安排和联合国共同事业。全额资助安排是由支持开发计划署项目之内和在联合国系统内的联合国志愿人员方案活动的捐助国直接提供资金的自愿任务。联合国共同事业是参加联合国和平行动的联合国志愿人员。

50. 1998-1999年两年期值得注意的事情是费用分摊、全额资助和联合国共同事业模式的资金有所增加，但自愿活动和次信托基金的直接捐款略有下降。自愿活动捐款下降的主要原因是汇率走势不利所致。1998-1999年的总收入是5 560万美元，比前一个两年期6 250万美元减少690万美元。

51. 与前一个两年期相比，除了次信托基金稍有增加之外，1998-1999两年期的所有种类的方案开支都明显增加了。1998-1999年两年期方案开支帐面总额是4 370万美元，比1996-1997两年期帐面总额3 260万美元增加了1 110万美元(34%)。方案开支全面增加表明管理部门认真努力地安排了可利用的资源。

联合国妇女发展基金

52. 妇发基金战略和业务计划涵盖的时期为1997-1999三年。计划的目的是扩大基金的捐助者基础和提高流向妇发基金的捐款数额。在本两年期，妇发基金继续把重点放在其三项 主题领域和完善注重成效管理的原则。

53. 1996-1997两年期妇发基金的捐款总额是3 460万美元，与此相比，1998-1999两年期妇发基金的捐款总额增加了990万美元，或增加了28.6%，达4 450万美元。按帐面记录，自愿捐款和次信托基金都有所增加(自愿捐款730万美元；次信托基金500万美元)，但费用分摊部分则有所减少(240万美元)。费用分摊资金减少是因为一些捐助者没有兑现早先的认捐。

54. 1998-1999年两年期方案支出从1996-1997两年期方案支出的2 130万美元增至2 850万美元，增加了720万美元(33.7%)。经常资源开支从1996-1997年的1 430万美元上升至1998-1999年的2 030万美元，增加了600美元或42.3%。1996-1997的次信托基金开支是70万美元，1998-1999期间次信托基金开支增加26万美元，达430万美元，激增了75%。与此相反，1998-1999年费用分摊开支比1996-1997年540万美元减少150万美元，降至390万美元。

55. 截至1999年12月31日的未用资源是1 910万美元，比1997年12月31日的1 230万美元增加了680万美元。根据1997年12月31日执行局第97/4号决定，审查了业务储备金的水平，至1999年12月31日时，储备金增加至670万美元(1997年12月31日时是350万美元)。

联合国自然资源勘探循环基金

56. 1998-1999 年对自然资源基金的自愿捐款增加了 20 万美元，达 170 万美元(1996-1997 年为 150 万美元)。总开支从 1996-1997 年 180 万美元增加 40 万美元至 220 万美元。截至 1999 年 2 月 31 日时未用资源是 310 万美元。

57. 如 1999 年 9 月基金第三次常会(DP/1999/42)指出的那样，执行局核准了这项计划，以便在 2000 年底逐渐结束自然资源基金的活动。这些计划将确保负责地完成所有现有项目和合同承诺。

联合国科学和技术促进发展基金

58. 截至 1999 年 12 月 31 日时，科技发基金未用资源总额是 74 万美元，其中 67 万美元已拨给各项目。开发计划署已委任一名临时基金管理员，监督基金的结尾工作。

59. 若有剩余资金，开发计划署将酌情通知捐助者，以征得他们的同意，将余额作为信息技术/发展有关活动的费用的分摊捐款，转至发展政策局方案。

第二章

审计委员会的报告

摘要

审计委员会审查了联合国开发计划署(开发计划署)的业务活动。委员会审计了 1999 年 12 月 31 日终了的两年期财务报表，并进行了管理审计，内容涉及改革管理、采购、绿色办公室政策、国别办事处的项目管理和审计和业绩审查处的内部审计职责。

委员会的主要调查结论如下：

财务问题

(a) 开发计划署报告 1998-1999 两年期的国家执行项目开支为 26.53 亿美元，比前一个两年期的相应数字增加了 27%。此外，开发计划署报告，用于由开发计划署设立的信托基金和其他基金资助的项目的国家执行支出为 2.26 亿美元。委员会对约 7.23 亿美元的这笔支出没有充分的审计保证。因此，委员会只提出了有限的审计意见；

(b) 1998-1999 年收入总额为 15.04 亿美元，经常资源的支出总额为 16.92 亿美元，支出超过收入 1.88 亿美元。1998-1999 年其他资源的收入总额为 36.21 亿美元，支出总额为 35.06 亿美元，收入超过支出 1.15 亿美元；

(c) 尽管开发计划署计划综合管理信息系统于 1999 年 1 月 1 日开始运作，但该系统拖延至 1999 年 4 月 1 日才开始运作。开发计划署要等到 1999 年 9 月才能开始把其大部分支出数据输入该系统。这种拖延削弱了 1999 年期间的财务控制。

(d) 截至 2000 年 7 月 20 日，开发计划署尚未完成对其主要的捐款银行帐户的核对。未调整的项目包括计入会计记录，但未计入银行报表的 5,269,711 美元的支出额和计入银行报表，但未计入会计记录的 5,828,766 美元的支出额。因此，委员会只能就此方面提出有限的审计意见。

改革管理

(e) 委员会无法确定 2001 年开发计划署倡议的全部开支。尽管五百万美元的非核心开支可直接归于 2001 年开发计划署倡议的活动，但开发计划署没有记录用于这些倡议活动的核心开支价值。

采购

(f) 开发计划署总部没有建立可能供应商的数据库未帮助它签发货物和服务合同。此外，开发计划署没有系统地评估承包人的履约情况。

(g) 在总额超过 470 万美元的 12 项总部主要合同中，从发出招标书或要求承包之日起到签署合同之日止，开发计划署平均要耗时 195 天；

绿色办公室政策

(h) 开发计划署尚未为其内部业务活动确定一项环境管理战略；

国别办事处的项目管理

(i) 在国别办事处，审查的许多项目并没有在项目文件原先规定的时间框架内执行。十个项目(39%)都推迟启动，拖延的时间不等，一般是一至九个月，但一个项目拖延了四年。

(j) 至于由其他资源资助的项目，开发计划署通常的做法是在收到资金之前不予支出。但是，由一个主要捐款者提供资金的项目，捐款者的做法是在项目一旦执行之后支付拖欠的一部分资金。这些做法是相互矛盾的，开发计划署接受这样的资金，即实际上接受了捐助者的财政机制；

(k) 国别办事处对项目的监督和评估的深度和及时性各不相同。许多项目没有数量化业绩指标或目标，因而国别办事处无法开展有效的监督。

内部审计

(l) 在 1998-1999 年期间，审计和业绩审查厅的费用总额约 600 万美元，不包括国际工作人员费用。这笔费用包括支付给在三个区域进行审计工作的承包人的 230 万美元，110 万美元差旅费和 120 万美元的顾问和短期助理人员的费用。

(m) 该厅没有该组织控制系统的标准数据。审查处认为，在开发计划署目前在其中运作的日新月异的环境中，这样的标准资料可能在短时间内就会过时。再则，该厅没有一份涵盖一切阐明内部审计员协会建议的内部审计标准的审计手册；并且

(n) 该厅把非洲、亚洲及太平洋、阿拉伯国家和拉丁美洲及加勒比地区的国别办事处的审计工作发包给 4 个私营审计公司。尽管审查处要求审计承包人彻底审查其本身的工作文件，并协调和控制其服务质量，但委员会注意到承包人的审计工作有时质量低下。

委员会建议加强问责制、改进主要项目的费用监督和管理、改进采购程序、加强实施绿色办公室的政策、进一步培训内部审计工作人员、制定更好的内部审计文件和准则。

本报告第 10 段内载有委员会主要建议清单。

A. 导言

1. 审计委员会审计了联合国开发计划署(开发计划署)1998 年 1 月 1 日至 1999 年 12 月 31 日期间的财务报表。此项审计是根据联合国《财务条例》第十二条及其附件的规定，根据联合国、各专门机构和国际原子能机构外聘审计团所采取的共同审计标准进行的。这些标准要求审计委员会计划并进行这项审计工作，以获得合理的保证，说明这些财务报表没有重大的错报。

2. 进行审计主要是为了使审计委员会能够对以下问题提出意见，即 1998 年 1 月 1 日至 1999 年 12 月 31 日财务报表中记录的支出是否由于管理机构核可的目的而引起；对收支是否按财务条例和细则进行了适当的分类和记录；以及开发计划署的财务报表是否适当地阐述了 1999 年 12 月 31 日的财务状况。审计包括，在委员会认为对开发计划署的财务报表形成意见有必要的范围内，对财务制度和内部控制情况进行全面审查，并对会计记录和其他支助证据进行测试检查。

3. 除对帐目和财务交易进行的审计外，委员会还根据《联合国财务条例》第 12.5 条进行了审查，主要涉及财务程序、内部财务控制以及开发计划署一般行政和管理的效率。在 1998-1999 两年期间，委员会审查了开发计划署的项目管理、采购、改革管理和办公室环境管理。

4. 委员会继续其一贯的做法在管理函件中报告具体的审计结果，向管理当局提出详细的意见和建议。

5. 委员会认为本报告涉及的事项应当提请大会注意。本报告载有委员会对所有事项的意见。这些意见已经转达开发计划署。开发计划署确认了委员会意见和结论所依据的事实。并对委员会的质疑作了解释和答复。

6. 委员会的建议提要载于下文第 10 段。详细的调查结论载于第 12 至 206 段。

7. 大会在 1998 年 3 月 31 日第 52/212B 号决议中接受审计委员会关于改进其得到大会核准的各项建议的执行情况的建议，但需符合该决议的规定。委员会的建议已在秘书长的一份说明(A/52/753, 附件)中转交大会，其中包括下列主要内容：

(a) 应该为执行各项建议制定具体时间表；

(b) 公布应担负责任的干事；

(c) 建立有效的机制，加强监督各项审计建议的执行工作。这种机制的形式可以是一个由高级官员组成的特别委员会，或者是一个审计和监督事务协调中心。

委员会注意到开发计划署基本上遵守了这些要求。

1. 未得到充分执行的以前的建议

8. 根据大会 1997 年 4 月 3 日第 51/225 号决议 A 节第 7 段，委员会审查了开发计划署为执行委员会 1995 年 12 月 31 日终了的两年期及以前的报告中提出的建议而采取的行动，并证实已没有任何未决事项。

9. 委员会根据大会 1993 年 12 月 23 日第 48/216B 号决议还审查了开发计划署为执行委员会 1997 年 12 月 31 日终了的两年期报告中提出的建议而采取的措施。本报告附件一载有所采取的行动详情和委员会的评论。

2. 本报告的主要建议

10. 委员会建议开发计划署：

(a) 确保定期追查所有未收到的审计报告，把精力集中于国家执行水平最高的国家(第 22 段)；

(b) 完成对主要捐款帐户的调节，对其财务记录进行必要的调整(第 37 段)；

(c) 在诸如 2001 年开发计划署倡议等项目内，列出活动的优先次序，制订可以衡量的指标和里程碑，以便有系统地监测进展情况(第 55 段)；

(d) 在今后诸如 2001 年开发计划署倡议的项目的规划阶段，计算所有提议的活动的费用，并估计倡议的全部费用(第 59 段)；

(e) 在今后诸如 2001 年开发计划署倡议的项目中，要求项目管理员收集和报告所有现有的费用，中央方案管理人把此类资料纳入定期状况报告之内(第 61 段)；

(f) 为完成 2001 年开发计划署的倡议未完成任务，制订一份明确的时间表(第 70 段)；

(g) 请所有国别办事处调查是否可能与其他联合国组织商定共同服务合同，作为节省现金和加强行政效率的可能方法(第 75 段)；

(h) 提醒有关单位需及时证实收到了货物和服务 (第 88 段)；

(i) 设立一个可能的供应商数据库(第 92 段)；

(j) 对供应商的履约情况制订更正式的监测系统(第 94 段)；

(k) 进行成本效益分析，评估因发展绿色采购政策可能节省的资金(第 123 段)；

(l) 贯彻执行 1998 年关于 FF 大楼和 DC 1 大楼的能源使用和环境影响的报告中提出的建议(第 128 段)；

(m) 改进各司对纸张使用的监督，并制订减少用纸的指标；规定打印机和复印机的使用标准，例如确保所有机器预设为双面打印(第 135 段)；

(n) 国别办事处确保执行机构提交项目季度进度报告，一旦项目进度落后立即采取行动予以纠正(第 140 段)。

(o) 采用财务信息管理假定预算系统，以便实施更现实的规划制度，控制项目交付时间(第 143 段)；

(p) 确保所有的项目文件和项目修正文件载有按小标题分列和按项目周期分阶段分列的通盘项目预算资料，和按目标和次目标分列的通盘项目预算资料(第 145 段)；

(q) 仅根据已承诺的资金来制订项目计划(第 147 段)；

(r) 确保所有项目包含数量化和可衡量的业绩指标或目标，并且根据这些标准衡量项目的进度，并确保国别办事处还根据开发计划署的准则定期进行监测和评估(第 153 段)；

(s) 要求审计和业绩审查厅确保每一名工作人员得到充分培训，以确保本组织保持其技术能力(第 166 段)；

(t) 要求审计和业绩审查厅对管理自我评估讲习班报告采取后续行动，并酌情利用这一资料提出其风险评估和审计规划(第 178 段)；

(u) 要求审计和业绩审查处记录各种关键系统和控制，并将资料存入永久档案中，以便利日后的审计工作(第 189 段)；和

(v) 要求审计和业绩审查厅制订一本内部审计手册，为其日后的业务提供一个框架 (第 191 段)。

11. 委员会的其他建议载于第 41、42、64、67、72、79、97、102、106、117、118、125、131、149、162、171、174、177、181、184、186、194、199 和 203 段。

B. 财务问题

1. 联合国会计标准

12. 委员会评估了开发计划署 1999 年 12 月 31 日截止的两年期财务报表与《联合国会计标准》相一致的程度。审查表明，财务报表的编制格式一般符合标准。

2. 政府和执行机构引起的方案支出

13. 开发计划署财务报表包括执行机构和政府代表该组织引起的支出细目。此财务资料是根据每年经核证并向开发计划署提交的年度支出报表编写的。就各项国

家执行项目而言，开发计划署编写一份合并执行情况报告，说明了在本年所引起的全部支出。该报告送交各自的政府由其独立审计员进行核证，这些审计员的审计报告则送交开发计划署。

14. 联合国机构必须就其代表开发计划署进行的每个项目各提供一份财务报表。这些报表由机构自己的外部审计员提供的审计报告或信赖函加以证明。审计报告和信赖函旨在证实，开发计划署的资金已准确上报，而且使用适当。

15. 正如审计报告和信赖函所证实的，委员会依靠其他外部审计员的工作，来充分保证预支给执行机构和政府并列入开发计划署财务报表的资金已适当地用于开发计划署和开发计划署信托基金的项目。1998-1999 年，联合国执行机构和各国政府在这些安排下支用了 30.568 亿美元。

执行机构提交的审计报告

16. 开发计划署报告，1998-1999 年期间联合国执行机构代表开发计划署引起的支出是 6.68 亿美元。委员会注意到各机构汇报的支出和开发计划署财务报表显示的数额之间有差别。

17. 在 1998 年期间和 1998 年之前，开发计划署向执行机构提供了业务资金季度报表。因实施综管信息系统（综管信息系统）引起的汇报问题，开发计划署在 1999 年期间没有向各个机构提供报表，并且未能够在 2000 年 2 月 24 日之前提供年终报表。这些报表是不完整的，因为太迟向综管信息系统输入数据，开发计划署一直到 2000 年 4 月 12 日才发布完整和准确的报表。要求三十个机构向开发计划署提供按其审计员报告的资金状况对报表进行核对的资料。

18. 由于延迟发表业务资金报表，至 2000 年 7 月 7 日时，有十个执行机构未能够向开发计划署提供约 2000 万美元的核对资料。结果，委员会因没有足够的审计证据而无法对这些支出发表任何意见。就收到的二十份核对报告而言，各机构针对 2000 年 2 月 24 日发出的不完整的业务资金报表进行了核对。结果，委员会注意到执行机构报告的数额和开发计划署记录的数额相差 6400 万美元。 开发计划署没有对这些差别进行彻底的分析。

政府提交的审计报告

19. 1998-1999 年期间，开发计划署国别办事处与政府协调当局磋商，负责拟定年度审计计划，以确保在每个国家内都能进行足够的审计工作。审计和业绩审查处负责协调和支持各个国别办事处的审计计划和审查审计的结果。

20. 在财务报表附表 2 中，开发计划署报告，用于 1998-1999 两年期国家执行项目支出为 26.53 亿美元。比前一个两年期的相应数字增加 27%。此外，开发计划署报告，用于由开发计划署设立的信托基金及其他基金资助的项目的国家执行支出为 2.16 亿美元。

21. 至2000年6月26日时，开发计划署收到1278份1998年的审计报告和901份1999年的审计报告。在审查了审计报告之后，委员会有足够保证证明该两年期国家执行支出额为21.56亿美元。至于约7.23亿美元的其他款项，开发计划署没有收到任何审计报告，因此委员会没有充分的审计保证，不能对这笔支出提出任何审计意见。尽管这笔支出的绝对数额与1996-1997相比增加了2.03亿美元，但当委员会报告开发计划署未收到有关5.2亿美元的国家执行支出的审计报告时，委员会注意到审计报告提到的国家执行支出比率从1996-1997的73%上升至1998-1999的75%。

22. 委员会注意到1998-1999年期间，开发计划署没有收到在63个国家内执行的项目的任何审计报告，其中5个国家在1998-1999两年期用于国家执行项目的支出总额达2.61亿美元。**委员会建议开发计划署确保定期追查未收到的审计报告，把精力集中于国家执行水平最高的国家。**

23. 关于1996-1997期间开发计划署没有收到任何审计报告的5.20亿美元的国家执行支出，委员会对开发计划署以后收到这些审计报告的程度作了估计。委员会发现开发计划署之后又收到有关1亿美元的国家执行支出的审计报告。

3. 财政状况

经常资源

24. 如概况报表所示，开发计划署1998-1999年经常资源的支出总额为16.92亿美元，总收入是15.04亿美元，支出总额超出总收入1.88亿美元。支出超过收入，加上其他调整和转帐，开发计划署的资金结余减少了1.78亿美元，从2.85亿美元减至1.07亿美元。1996-1997年，开发计划署的经常资源支出超过其收入1.57亿美元。

25. 尽管的支出从1996-1997年的18.55亿美元减少到1998-1999年的16.92亿美元，出现这些亏损的主要原因是因为一些成员国政府继续减少经常资源的自愿捐款。捐款从1996-1997年的16.09亿美元降至1998-1999年的14.27亿美元。各国政府越来越乐意通过向信托基金或费用分摊提供捐款的方式支持开发计划署的各项活动。开发计划署已经把必须提高经常资源当作今后的一项重要挑战，并认为开发计划署日益强调宣传和示范其工作成果的做法应可提高对经常资源自愿捐款的数量。

26. 委员会注意到时至1999年12月31日基金的经常资源结余为1.07亿美元，仅够勉强支付一个半月的开支总额。委员会关注的是，如果开发计划署的支出继续以1998-1999年的水平超过收入，基金的结余将不能维持目前的支出水平。

27. 委员会相信开发计划署将继续监督其财政状况，以确保为经常资源保持一笔相当大的基金结余。

其他资源

28. 如概况报表所示，1998-1999 开发计划署其他资源的收入总额为 36.21 亿美元，总支出为 35.06 亿美元，总收入超过总支出 1.15 亿美元。收入超过支出，加上其他调整和转帐，基金结余增加 5200 万美元，从 11.99 亿美元增加至 12.51 亿美元。1996-1997 年， 开发计划署的其他资源收入超过其支出 3310 万美元。

29. 1998-1999 年期间，各国政府继续提高对费用分摊安排和信托基金的捐款。费用分摊捐款增加 7.10 亿美元，达 24.52 亿美元，信托基金的捐款增加 6300 万美元，达 6.04 亿美元。

30. 由于捐款增加，其他资源支出总额也增加了。但是，尽管与前一个两年期相比，1998-1999 年其他资源收入总额增加 28%，但支出总额增加 40%。开发计划署用收入超出支出的溢额 5400 万美元设立了一个业务储备金，以减少开发计划署出现短期现金流动问题的可能性。

31. 委员会高兴地注意到开发计划署提高了其他资源收入的水平，使其能够进一步增加方案的支出。

4. 综合管理信息系统

32. 从 1999 年 1 月 1 日起，开发计划署用综管信息系统取代其非 Y2K 就绪的会计系统。委员会在 1998 年 11 月 30 日致开发计划署的信函中，对实施新系统带来的风险表示关注，建议开发计划署力求在一定时间内并行运转综管信息系统和现有系统，尽量减少这类风险。但是，开发计划署由于缺乏资源而未能这样做。开发计划署在采用综管信息系统中面临许多困难，这些问题削弱了开发计划署在 1999 年间有效管理和控制其业务的能力。特别是，委员会注意到：

(a) 在综管信息系统和各次级系统之间建立联系有许多困难。结果，开发计划署无法把财务数据输入综管信息系统，造成了信息积压，特别使有关部门间列帐凭证和从各国收到的支出报告的信息造成积压。尽管开发计划署计划综管信息系统计划于 1999 年 1 月 1 日启动，但该系统一直拖延至 1999 年 4 月才开始运作。开发计划署直到 1999 年 9 月才能够把其大部分支出数据输入综管信息系统；

(b) 在整个 1999 年内，开发计划署无法定期和及时地进行银行核对或审查其暂记帐户。这类核对和审查是基本的财务控制，不进行核对和审查会增加开发计划署财务损失的风险；

(c) 信息积压和设计一整套询问材料方面的问题使开发计划署无法及时或准确地为内部管理、筹资机构及其他联合国组织编撰报告；

(d) 同样，这些问题使开发计划署无法按照《财务条例》的要求在 2000 年 4 月 30 日之前向委员会提交 1998-1999 年两年期的财务报表。尽管开发计划署从

2000 年 6 月 26 日起提供草案形式的预发件，但事实上，开发计划署到 2000 年 7 月 14 日才向委员会正式转交完整的财务报表。这些问题大大地拖延了委员会对开发计划署的财务报表的审计。

33. 这些问题在 1999 年削弱了开发计划署的财务控制系统和汇报能力。委员会承认其中许多问题与采用综管信息系统有关。事实上，委员会注意到，与以前的会计制度相比，综管信息系统在收集，介绍和报告财务信息方面为开发计划署提供了许多潜在优势。

34. 委员会认为，开发计划署在实施综管信息系统方面的困难使开发计划署对今后采用新的信息技术系统有了清醒的认识。

5. 财务报表的编制

35. 上面提到的实施综管信息系统的问题在财务报表附表二.1 中造成了一个错误。 该报表揭示联合国人口基金拥有的结余为 33 872 000 美元， 多报了 1500 万美元，同时相应地少报了开发计划署掌握的现金。

36. 如说明 2(一)所示，在 1998-1999 两年期间，开发计划署的会计政策也有若干改动，这些改动导致重报了一些类似的数字。

6. 银行往来调节

37. 在签署财务报表时，开发计划署尚未完成对其主要捐款的银行帐户的往来调节。时至 2000 年 7 月 20 日，尚有 2 763 项开发计划署需要调节的未清账项。这些项目包括：开发计划署会计记录显示的，但银行报表未表明的付款总额 5 269 711 美元；和银行报表显示的，但开发计划署的会计记录未显示的付款总额 5 828 766 美元。委员会关注的是，在两年期终了后七个月，这些数额还没有入帐。由于这些未调节数额的不肯定性，委员会只能提出有限的审计意见。**委员会建议开发计划署完成对主要捐款帐户的调节，对其财务记录进行必要的调整。**

7. 非消耗性财产

38. 《联合国会计标准》第 49 段要求联合国系统各组织在财务报表的一项说明中说明非消耗性设备、家俱、和汽车的库存价值和估值方法。开发计划署的第 124.01 条财务细则要求本组织保持财产记录、进行实地清点盘存，确保对这类财产，实施适当的管制。

39. 自 1993 年以来，开发计划署施行了国别办事处盘存系统，并在 1995 年使用了计算机化的总部盘存系统。据财务报表说明 2(g)披露，时至 1999 年 12 月 31 日开发计划署总部的非消耗性财产盘存价值为 1830 万美元， 各国别办事处的非消耗性财产价值是 7 380 万美元。说明 2(g)特别说明这一数值是按全部成本计算的。

40. 委员会认为开发计划署并非总是按照准确或完整的资料计算这些价值的。例如，开发计划署未能向委员会提供按国别办事处准确分列的 7 380 万美元的国别办事处非消耗性财产的资料。开发计划署采用标准成本对两年期的实地清点盘存结果进行计算，得出总部非消耗性设备估值为 1 830 万美元。这些标准成本并不表示资产的实际成本或价值。委员会还注意到，尽管因 1996-1997 两年期的审计，开发计划署向委员会保证更换总部的盘存系统，但它并没有这么做。

41. **委员会建议开发计划署请驻地代表核实国别办事处年度盘存报表的准确性和监督各项报表，以确保收到了所有的报表。委员会还建议开发计划署审查总部的盘存，确保对所有的设备进行实事求是的估价。委员会还建议开发计划署加紧努力，发展一个适宜的盘存控制系统。**

8. 不活动项目

42. 在其关于开发计划署 1996-1997 两年期财务报表的报告[1]中，委员会对向各国政府提供的预付款中有一年以上未偿还的金额(约 1 160 万美元)表示关注。1998-1999 年期间，开发计划署审查了其中许多预付款，并注销了 410 万美元的预付款。开发计划署还认明需要对另外一笔价值 470 万美元的预付款进行进一步调查。**委员会建议开发计划署在 2000 年完成这项审查工作，并注销所有必要的数额。**

9. 外地住房储备金

43. 在其关于开发计划署 1994-1995 年[2]和 1996-1997 年[2]财务报表的报告中，委员会对外地住房储备金的管理情况表示关注。1996 年，开发计划署查明了资产负债表上的若干余额，这些余额或者没有充分的有形资产为其代表，或就贷款和修复费而言，亦不可能收回。因此，开发计划署为这类潜在损失设立了一项 1 410 万美元的准备金。开发计划署在 1996-1997 年从这笔准备金中注销了 260 万美元的费用。

44. 1998-1999 年开发计划署又从这笔准备金中注销了 309 000 美元。这笔款项是前工作人员根据家用器具租赁计划欠开发计划署的长期未付金额。根据家用器具租赁计划，开发计划署向在外地的工作人员提供家用设备，工作人员则向该组织支付租金。时至 1999 年 12 月 31 日，剩余的准备金为 1120 万美元。

10. 未确定的收款

45. 开发计划署报告，时至 1999 年 12 月 31 日未确定的收款金额达 1 960 万美元。1994-1995 年和 1996-1997 年的相应数额分别为是 710 万美元和 1 340 万美

[1] 《大会正式记录，第五十三届会议，补编第 5A 号》(A/53/5/Add. 1)，第二章。

[2] 《同上，第五十一届会议，补编第 5A 号》(A/51/5/Add.1)，第二章。

元。这些收款是开发计划署银行帐号收到，但未认明资金来源或属何种款项的捐款和其他金额。委员会对这些未确定的收款增多表示关注，并对未及时地把这些数额用于捐助者意愿的目的表示关注。

11. 现金、应收款项和财产的注销

46. 在 1998-1999 两年期间，开发计划署通知委员会它注销了价值 4 737 564 美元的现金和应收款项。其中 4 118 581 美元是各国政府应缴，但长期未付的帐款。开发计划署认为这些款项已不可能收回。另一笔价值 309 485 美元的款项涉及委员会在本报告中提到的家用器具租赁计划。其余十笔金额价值近 309 498 美元，是各国别办事处的注销款项。

47. 开发计划署还告诉委员会，它在 1998-1999 两年期间注销了按买价后估算总值共 3 513 174 美元的国别办事处非消耗性财产。它在 1998 年还注销了价值总额为 526 386 美元的总部非消耗性财产，但由于制度方面的问题，开发计划署没有通知委员会 1999 年总部非消耗性财产的注销价值。

12. 惠给金

48. 据开发计划署报告，1998-1999 年的两笔惠给金共为 5 640 美元。

C. 管理问题

1. 改革管理

背景

49. 2001 年改革管理进程的主要目的是调整开发计划署的内部能力，如实施执行局 1994 年制订的以下四个优先领域：消灭贫穷、创造就业机会和可持续的生计、提高妇女地位和使环境再生。1997 年，开发计划署在外部环境改变，主要是各国政府向该组织提供的核心资源减少的背景下，推动了改革管理倡议。开发计划署于 1997 年 5 月制订了一项《改革管理执行计划》，并于 1997 年 9 月对它作了增补。1998 和 1999 年，开发计划署进一步精研和增订了关于执行改革管理的办法，作为其年度战略规划进程的一部分。开发计划署的目标是在 1999 年 12 月以前执行改革管理倡议。

50. 1999 年 7 月署长换人，导致开发计划署正式结束 2001 年开发计划署倡议，并设立了一个过渡小组，负责评估如何使改革获得进一步进展。作为结束程序的一部分，开发计划署对 2001 年开发计划署倡议作了一次独立评估，于 19999 年 10 月完成。

51. 委员会检查了改革管理规划进程，作为其关于 1996-1997 两年期执行的一部分，并在总部和国别办事处就执行问题采取了后续行动，作为其目前审查的一部分。

改革管理的执行情形

执行文件

52. 1997 年 5 月和 9 月的执行文件皆有以下三大目标：

(a) 赋予国别办事处权力，使其得以就发展方面的工作提供迅速因应的服务；

(b) 加强方案和服务的质量和影响；

(c) 创立一个更一贯、负责任和符合成本效益的组织。

1998 年 4 月，进一步将它们发展成为以下六大目标：支助国别办事处；组织的学习；重建和重组；调动资源；问责制和支助联合国改革。

53. 各项计划都开列了与广泛目标有关的活动，但没有一项计划表明了不同活动的相对重要性，或各项目的任何优先次序。因此，这些计划未对开发计划署为成功完成倡议而必须进行的关键活动同性质上较具辅助性质的那些活动加以区分。

54. 在执行文件中所列活动中，五十项活动没有一个可以衡量的指标，而在三项活动中，关于活动本身的叙述过份模糊，因此无法进行适当衡量。例如，5 月文件内记录的第一项活动是“分三个阶段将工作人员调往外地”。其中未指出将调到多少工作人员、何时将进行这三个阶段、与工作人员调动有关的费用、或将使用何种可以衡量的指标来监测这项活动。

55. 委员会建议，在诸如 2001 年开发计划署倡议等项目内，开发计划署应列出活动的优先次序，并制订可以衡量的指标和里程碑，以便有系统地监测进展情形。

费用和资源

56. 1997 年 5 月执行计划只列入了开发计划署无法由其两年期经常预算资助的那些活动的费用。它把增列费用分为两类：可由一个捐助国政府支助的信托基金支付的那些费用，共计 250 万美元；和需要筹措资金的那些费用，共计 660 万美元。估计改革管理倡议的增列费用总数达 910 万美元。

57. 在 9 月增订计划中，开发计划署提供了在前一计划中未计算费用的七项活动的费用概数。开发计划署也估计了执行 2001 年开发计划署倡议的费用为 1 810 万美元，比 1997 年 5 月提出的估计数增加 900 万美元。数额增加主要是由于职业过渡计划增列的 400 万美元，其目的是让工作人员自愿离职，以及设立分区域资源中心另须 330 万美元。增订的计划确认了可为 2001 年开发计划署倡议筹资的各项可能来源，包括两年期核心预算、非核心信托基金、以及尚未调动的资金。

58. 1997 年 5 月执行计划未查明开发计划署为执行改革方案而从核心资源编列的预算数额。不过，1997 年 9 月执行计划估计了将由两年期核心预算资助的一些

活动费用，共计 980 万美元（附件 1A）。同一计划查明了另六项需要费用的活动，但未估计所涉数额。这意味着，向工作管理员指派了许多任务，但未提出具体的执行预算。

59. 委员会建议，在今后诸如 2001 年开发计划署倡议的项目的规划阶段，开发计划署应计算所有提议的活动的费用，并估计倡议的全部费用。

60. 委员会审查了十项 2001 开发计划署倡议改革活动，发现一般而言负责的管理员拥有关于其改革管理任务的费用的资料，但他们在将此项资料转交中央方案管理员方面却没有固定一致的方式。负责 2001 年开发计划署倡议的中央方案管理员并未进行系统公分析，以评估整个倡议使用资源的情形。

61. 委员会建议，在今后诸如 2001 年开发计划署倡议的项目中，项目管理员收集和执行所有现有的费用，中央方案管理员把此类资料纳入定期状况报告内。

62. 在 1995 至 1999 年之间，一个国家政府高开发计划署提供了共计 860 万美元，以改善内部行政程序管理方法。开发计划署最初拨出这笔钱中的 180 万美元用于资助 2001 年开发计划署倡议下的 18 项活动（附件二）。到 1999 年 11 月，该信托基金已向 2001 年开发计划署倡议资助了 250 万美元。

63. 为协助取得更多资金，开发计划署于 1998 年 10 月特别为 2001 年开发计划署倡议各项活动设立了另一个信托基金。截至 1999 年 12 月，该基金的指标已从 1997 年 5 月的 660 万美元增至 1 010 万美元。这笔费用旨在支付下列五项改革管理活动的费用：

(a) 加强国别办事处能力。这项活动的预算是 4 000 万美元，未用于两份执行文件内任何一份的任何特定数额的支出。到 1999 年 12 月时，该基金已为此项活动筹得 66 万美元，仍在寻求更多资金；

(b) 加强开发计划署对发生危机的国家作出反应的能力。这项活动的预算是 180 万美元。1997 年 9 月执行计划的最初估计数是 60 万美元。1997 年 5 月计划内未计算该活动的费用。截至 1999 年 12 月为止，该基金已筹资 33 万美元以支助此一项目；

(c) 行政和财务方面的效率。这项活动的预算是 100 万美元，未用于 5 月或 9 月执行计划内任何特定数额的支出，1999 年 12 月时，开发计划署未为此项活动筹措任何资金；

(d) 国别办事处管理。这项活动的预算是 190 万美元，该基金为此筹得 150 万美元。这笔预算未用于 5 月或 9 月计划内任何特定数额的支出；

(e) 执行发展。这项活动的预算是 140 万美元。这笔戏剧片用于执行计划内为数 400 万美元的概数支出。截至 1999 年 12 月止，该基金未为项活动调动任何资金。

上述（c）和(d)项活动并未被列入无原始费用概数。到 1999 年 12 月时，该基金已筹得大约 250 万美元，尚未有 760 万美元待筹。五个项目中的两项完全未筹得资金。

64. 委员会建议开发计划署澄清正在进行的 2001 年开发计划署倡议活动的现况，因为开发计划署已正式结束 2001 年开发计划署倡议，并着情编制完成这些活动所需的详细预算。

65. 委员会无法确定 2001 年开发计划署倡议的全部费用。虽然可将 500 万美元非核心支出直接归诸 2001 年开发计划署倡议活动，开发计划署未记录用于该倡议的核心费用价值。由于 2001 年开发计划署信托基金仍须筹措 760 万美元，整个倡议所需非核心资源估计总数达 1 260 万美元。委员会认为，这笔数额低估了该方案的实际费用，因为开发计划署尚未查明用于支助和发展该方案的核心预算数额。

问责制和监测

66. 虽然执行计划将每项活动交由一个股负责，开发计划署并未指派个别干事对具体活动负责。在 28 个事例中，计划确定了有两个或三个单位对同一活动负责。委员会认为这样做会导致责任不明的情况。

67. 开发计划署向执行局提交了关于 2001 年开发计划署倡议的进度报告，并编制了关于该方案的六个月现况报告。这些报告详述了按照 1998 年 4 月所使用的六大目标分类的 53 项活动的进展情形。这些报告中没有关于 2001 年开发计划署活动费用的资料，而且在总共 53 项活动中只包括 19 项的可以衡量指标。例如，一项活动旨在将各国别办事处内行政工作相对于方案工作的 60：40 比例倒转过来，而另一项活动则制定了在收到总部提出的询问后于五天内作出回应的时限。但开发计划署并未系化地根据这些指标来衡量绩效，以作为监测进程的一部分。1999 年 8 月开发计划署编制了这类报告中的最后一份。**委员会建议，在诸如 2001 年开发计划署倡议的项目内，开发计划署确认个别人士负责执行工作，和定期监测各项指标，以便尽早认明问题，并采取任何必要的补救行动。**

68. 委员会注意到在它检查的一个领域内有良好的监测和报告作法——设立分区域资源中心和全球联络中心。框架文件明订了设立该分区域资源中心所需员额和预算，列出了该组织可筹措资源和监测支出的基准。管理部门每六个月提出一次关于资源使用情形的报告，并分析了各组成部分的费用，例如人事费及旅费和生活津贴。它们还制订了该项目在五个领域内的内部指标，以监测该分区域资源中心系统的发展情形。委员会欢迎这些良好作法例子。

2001 年开发计划署倡议下取得的成果

69. 委员会审查了 1997 年 5 月和 9 月执行计划内所列的数项活动。委员会特别比照 5 月计划内详述的五项关键里程碑审查了该倡议。调查结果详述如下：

(a) 在政策局内设立最多 17 个分区域资源中心和一个全球联络中心到 1999 年 12 月时，开发计划署完整地设立了 6 个分区域资源中心和部分设立了另外 3 个中心。开发计划署也设立了全球联络中心。开发计划署认为，现在最理想的分区域资源中心数目是在 10 与 12 个之间。为分区域资源中心的执行者编列了大约 650 万美元预算（90%来自核心预算）；

(b) 制订权限说明，包括各股的任务规定、职责和职务说明截至 1999 年 12 月止，开发计划署已完成了关于驻地代表、副驻地代表和业务管理员的职权界定，但这项工作未延伸至任何其他国别办事处工作人员或总部员额。开发计划署未为这项活动编列预算或提出任何开支报告；

(c) 简化方案和财务手册开发计划署增编了《方案手册》，并于 1999 年 3 月正式印发。2000 年 1 月，开发计划署向执行局提出了一套新的《财务条例和细则》，从 2000 年 4 月开始生效。2000 年 6 月 15 日印行了新的《财务手册》；

(d) 制订和执行管理方案绩效指标，并改善区域局的监督工作截至 1999 年 12 月止，开发计划署仍在审查国别办事处绩效指标草案，但已准备就绪，在核可该指标后即发布新的均衡的成绩卡系统；

(e) 完成将工作人员调往国别办事处和分区域资源中心的工作虽然 1997 年 5 月和 9 月执行文件未具体说明，但开发计划署制订了将 25%的所有工作人员/员额从总部调往外地的指标。这项指标尚未达到，2000 年 1 月新任署长内执行局重新提出，作为 2000 至 2003 年业务计划的一项持续目标。2000 年 3 月，开发计划署拟订计划，详述总部工作人员减少 26%的情形，并分析了各单位将作出的改变。

70. 委员会建议，开发计划署制订一份关于完成 2001 年开发计划署倡议未完成任务的明确时间表。

国别办事处内的改革管理

与联合国其他组织的互动

71. 改革管理进程的一个主要目的是鼓励联合国系统内在战略和业务两个级别上进行更密切合作。2001 年开发计划署倡议提出了以下构想，即联合国各组织在个别国家内制订共同国家评析和联合国发展援助框架、以及设法协调它们的方案周期。这些倡议旨在协调联合国各机构、有关国家政府和其他机构之间的活动。在战略一级上，委员会发现，国别办事处一般都会作出努力，与联合国其他组织

和在整个国家内发展良好的关系。表 1 简列委员会访问的十一个国别办事处所取得的进展。

表 1

与联合国组织互动的进展情形

共同国家评析	十一个国别办事处中有九个正在完成共同国家评析。只有两个尚未开始工作。
联合国发展援助框架	十一个国别办事处中有五个正在完成联合国发展援助框架，六个尚未开始工作。
协调方案周期	一个国家业已实现方案协调，另六个国家已制订完成协调的日期。在其余国家中，战争情况或缺乏方案资源使得协调较难实现。

72. 委员会发现，在编制为完成共同国家评析或联合国发展援助框架今后必须采取的行动的时间表和提供使这些计划可行的资源方面有力所未逮之处。委员会建议，而且国别办事处也同意，各国别办事处应改善制订时间表的安排。

73. 委员会发现，十一个国别办事处中有八个与在该国作业的联合国一些其他机构共用房舍。另一个国别办事处正计划搬入共用的房舍，而另一国别办事处也正在讨论类似的提案。只有一个国别办事处与联合国其他机构没有实质或实际上的联系。业已与联合国一些机构共用房舍的两个办事处还在着手活动，创设一个电脑化的虚拟办公室，以期与其他机构建立更密切的联系。

74. 三个国别办事处已加入联合国其他机构，制订共同服务合同，诸如旅行和安全合同等，使它们得以利用规模经济和行政效率的优点。特别是一个国别办事处为制订共同事务合同发展了一项精密的方案（方框 1）。另外四个办事处已开始确认可能的共同事务领域。

方框 1:

发展共同事务

1997 年 7 月，一个国别办事处制订了一个联合国改革项目，以推动改革管理进程。该项目最初集中注意行政结构。设立了一个机构间业务组，并最后确定了包括旅行、旅馆和活动、保险和医务在内的各领域上的共同事务协议。该项目将它可以立刻采取的行动的事务列显优先事项，并通过了一项领导机构原则，指定由具有最佳知识和经验的机构来进行有关的业务活动。该项目以百分比列出与现有合同相比的节余数，不过该国别办事处未接着监测实际取得的财务节余。

75. 委员会注意到，开发计划署通过联合国发展组，正在制订关于共同事务协议的指导和标准。**委员会建议，所有国别办事处皆调查是否可能与联合国其他组织商定共同事务合同，作为节省现金和提高行政效率的可能方法。**

办公室安排和员额编制事务

76. 委员会注意到，在所访问的十一个办事处中有五个已着手进行了一些响应改革管理倡议的重组工作。各办事处的改革深度和不相同，从微小规模的重组到全面的、以小组为基础的矩阵办法。现将一个国别办事处内引进的最激进的这类改革叙述如下（方框 2）。

方框 2:

以矩阵为基础的办公室改组

国别办事处从一种传统的开发计划署方案/业务等级办法改行以小组为基础的工作办法。该办事处设立了七个关键主题领域的小组，诸如行政改革和权力下放、生产性就业、以及支助联合国系统等。各小组由业务和方案两种工作人员组成，个别人士在数个小组服务。每组选出一名组长，任何人不得担任一个以上小组的组长。重组的目的是尽量分享技术和经验，并在办事处内建立统一的目的。业务工作人员继续对话如预算监督及定期财务和行政交易的控制系统等关键领域提供支助。

77. 委员会所访问的国别办事处一致认为改革管理方案提高了总部指派给它们的责任和权力。它们都认为赋予工作人员权力是改革管理进程的一个重要方面。所有办事处都作出了工作人员与高级管理部门定期开会的安排，至少有四个办事处每周举行这类会议。八个办事处也使用年度静修的办法来促使工作人员参与制订办公室政策。多数办事处已在减少对国际工作人员的依赖，并设法赋予本国干事更大的责任。

78. 所有办事处都表示承诺区域改革管理的指标将 5%的时间用于工作人员培训。不过，除一个办事处以外，一般未监测达成该指标的情形。多数办事年仍处于草拟所有员额的职务说明、制订有关工作人员的权限和确认从此一程序产生的培训需要等的初期阶段。各办事处一般皆已备妥工作人员培训计划，不过在两个办事处内仍待充分制订。

79. 委员会建议，所有国别办事处完成关于所有员额的职务说明和权限说明，并利用它们来为工作人员制订适当的培训计划。

与外界的联络

80. 开发计划署设法使用改革管理办法使其本身成为一个更加以顾客为中心和以服务为重点的组织。开发计划署强调放眼外界，与诸如受援国政府、捐助者、其他国际组织、民间社会和媒体等外界各方建立强固的关系。开发计划署还强调倡导工作的作用和重要性。

81. 个别国别办事年除了通过共同国家评析和联合国发展援助框架外，还设法以各式各样的方式与外界联系，以影响其所驻的社区。委员会注意到的特殊良好作法例子包括：

(a) 一个国别办事处强调迅速、有效提法服务的重要性，定的方法是精简行政和业务程序，并将实质性决策权力下放给项目工作人员；

(b) 一个国别办事处利用从项目管理赚得的资金，聘请首届一指的国际经济和体制发展专家至该国，主持有国家政治和学术人士参与的讨论会、辩论和讲习班；

(c) 三个国别办事处为国家执行的项目与其对应政府部会共同制定了详细的特定国家指导。

委员会欢迎这些良好做法的例子。

2. 采购

82. 开发计划署内采购事宜已将权力下放至有关单位和国别办事处，不过机构间采购事务处（采购处）仍为开发计划署和联合国其他机关提供采购某些项目，特别是车辆的专门服务。采购处还为开发计划署提供采购方面的专门知识和咨询意见。委员会审查了总部、采购处和它所访问的国别办事处的采购情形。

83. 委员会审查的主要领域如下：

(a) 遵守开发计划署的规则和条例；

(b) 合同签发程序的及时性和效率；

(c) 采购咨询委员会的作用。

84. 1999 年 7 月，开发计划授权的限制制订了一项订正采购框架，并入了旨在加强问责制的措施。2000 年 1 月，执行局核可了经订正的《开发计划署财务条例和细则》，于 2000 年 4 月开始实施，其中包括采购程序的改革。

总部采购

85. 纽约开放计划署总部进行的行政采购活动的价值 1998 年为 1 050 万美元，1999 年为 1 170 万美元。表 2 开列支出细数。在实行时，虽然已将采购权力下放，

总部两个单位——行政事务司和技术事务司——在谈判最主要的合同时仍担任主角。

表 2

总部的采购支出

	1998 年	1999 年
	（百万美元）	
各项服务	8. 1	8. 3
办公室用品	0. 9	0. 9
家具和设备	1. 5	2. 5
共计	10. 5	11. 7

遵守开发计划署规则和条例

86. 在总部，委员会审查了提供诸如清洁、档案和计算机硬件等物品和服务的十份大规模总括合同。委员会也审查了二十份总部各单位申办的小规模定购单。委员会发现，开发计划署一般皆遵守其采购条例内的关键要求。

87. 不过，在其检查小规模定购单时，委员会无法证实所有的物品和服务是否都是及时提交的。在六个事例中，记录中没有交货票据，而在另两个事例中，未记录交货日期。这使开发计划署无法适当监测供应商的业绩，以确定他们是在合同商定的截止日期内交货的。委员会在其审查 1992-1993 两年期的采购情形时注意到类似的缺陷。

88. 委员会建议开发计划署提醒有关单位，需及时证实收到了物品和服务。

89. 委员会也审查了一份关于提供办公室用品的合同，三年期间估计总价值约为 360 万美元。它是作为纽约联合国数个机构间的一份合同事务合同。而由联合国秘书处采购司主持的。这项进程是对涉及的联合国五个机关（开发计划署、联合国秘书处、联合国项目事务厅、儿童基金会和人口基金）的一项挑战。各机构编制了全面的征求报价文件，并拟订了评价程序，其中考虑到所有有关各方的需要，并举例说明联合国的最佳采购做法。不过，签发过程不断出现耽搁。开发计划署原来期望该合同于 1998 年 5 月生效，然后延至 1998 年 12 月、1999 年 1 月和 1999 年 2 月。该合同直至 1999 年 11 月才最后签署，不过开发计划署已于 1999 年 7 月初向该公司购买办公室用品。

签发合同的及时性和效率

90. 委员会审查了供应商的确定和评价情况和完成合同签发过程所用的时间，以此来审议签订合同过程的及时性和效率。

查明和评价供应商

91. 开发计划署总部未设立一个数据库，列入可能协助其签发关于物品和服务合同的供应商。采购人员与现有的合同商和联合国驻纽约的其他机构商讨拟订投标人名单，但是委员会注意到有时开发计划署难以引起足够数目的供应商产生兴趣。在委员会检查的十个主要总括合同中，有两个未得到足够数目的合格投标，结果采购咨询委员会拒绝了原来建议挑选的供应商，下令进行第二次招标。委员会在其 1992-1993 年的审查中注意到类似的缺乏供应商名单的情况。

92. 委员会建议，开发计划署设立一个可能的供应商数据库。

93. 委员会发现，开发计划署未对合同商的履约情况进行有系统的评估。委员会审查的十份总括合同中只有两份列入了有关交货或回应时间方面最起码的服务指标，而即使在这两个事例中也未定期审查其履约情况。开发计划署未对诸如合同商是否遵守价格协议、是否及时送货、送货的精确性和可靠性、或收到抱怨的数目等方面的表现进行任何全面监测或记录。

94. 委员会建议，开发计划署对供应商的履约情况制订更正式的监测系统。

95. 委员会注意到了开发计划署监测履约情况方面的良好做法的几个例子。例如，关于一份合同，开发计划署与合同商每二至三周会面一次，审查各项事务和解决任何问题。开发计划署也要求一些供应商提供关于其履约水平的资料，方法是定期提交报告以供审查，这些报告中包括诸如组织和部门的使用情况、送货的及时性等事项。委员会欢迎这些良好做法例子。

合同签发

96. 委员会发现，总部涉及总数在 470 万美元以上的 12 个主要合同中，开发计划署在发出招标书或征求报价信的日期与签订合同的日期之间平均需 195 日。花去最多的时间是 341 日，最少的是 29 日。委员会的分析未包括进行诸如查明可能的供应商或草拟职权范围等初步工作所花去的时间，因为没有关于这些过程的确切时间。

97. 委员会建议，开发计划署确定它花在签发合同的时间方面的业绩基准，制订采购过程各组成部分的时间表，以及按照这些基准和时间表来监测工作成绩。

98. 委员会发现，在开发计划署接受投标截止日期与开启投标书或开始评估它们的日期之间出现了耽搁。在这个事例中，开发计划署直至提交日期之后至少一个月后才开启投标书，在三个这些事例中，耽搁时间超过两个月。在七个事例中，

开发计划署花去一个月以上的时间才开始投标评估作业，而在四个这些事例中，耽搁超过两个月。开发计划署开启和评估投标书平均花去的时间是 53 日。耽搁主要是由于开发计划署为使十三个没有正式合同的主要服务提供者符合规定，必须进行大量采购工作。

99. 在最初评估投标书与采购咨询委员会提出最后建议之间，时间差异极大，从 4 日到 209 日。委员会拒绝了两份合同，把合同退回，以待重新投标，这一过程分别用去 136 日和 127 日。在第三个事例中。采购工作人员在向该委员会提出建议以前又回去请投标人提出进一步澄清。

100. 委员会发现，长时间耽搁的主因是：

(a) 在征求报价文件中未明白界定原始职权范围；

(b) 未吸引足够数目的供应商参加投标；

(c) 未进行一项全面技术评估程序；

101. 有助于合同顺利交付的因素为：制订明白的职权范围，并由与该服务有关领域内的专家提出投入；使用一份估价单，以便直接比较合同主要组成部分的费用。

102. 委员会建议，开发计划署集结良好做法的例子，并确保招标时使用明确的职权范围，如有可能，使用标准估价单，以协助评估各项投标。

采购咨询委员会的作用

103. 采购咨询委员会的主要作用是向采购主任提供关于采购事务的咨询意见。在 1998-1999 两年期，其工作大部分涉及就价格超过 10 万美元的合同，以及就价格超过 3 万美元的合同要求免于竞标的申请提供咨询意见。按照 1999 年 7 月底印发的新准则，这些限值已予订正，可视特定司或国别办事处进行的采购量而定提高限值，并得以将所有办事处免于正式竞标的价值限制从 3 万美元提高至 10 万美元。

104. 所有国别办事处和总部单位皆须向该委员会提出采购申请，如它们超出了其授权限制外，在 1998-1999 两年期，该委员会收到从 53 个不同国别办事处提出的 122 份申请书。

105. 委员会注意到，提出申请的分布颇均衡，例如，八个办事处占国别办事处提出申请的 38%。委员会在其访问一个国别办事处期间发现，大约自 1993 年以来该办事处便一直没有向该委员会提交有关的采购申请，尽管该国别办事处管理许多项目，涉及大笔采购。1998 年，其当地合同委员会处理了 181 件价值超过 10 万美元的提案，1999 年 1 月至 9 月期间又处理了 67 件。该办事处是因考虑到，如果它向总部提出这些采购行动，其执行率将低得多。在审计当时，该办事处正

在与总部谈判，按照新的采购准则，制定较高的授权权限以反映其采购活动的数量。

106. 委员会建议，开发计划署确保各国别办事处将超过其授权权限的所有采购行动向采购咨询委员会提出申请。

国别办事处采购

107. 委员会在其所访问的每一个国别办事处和在采购处都抽样对一个采购行动进行了审查。委员会共审查了 70 项采购行动，其中 24 项是有关办事处本身使用的行政物品的，46 项是有关为项目采购的物品或服务的。委员会审查的采购价值总数约达 3 270 万美元。在一个国别办事处审查的采购行动就占此一总数中的 2 500 万美元。

108. 委员会发现，虽然最共同的弱点是未争取到足够的投标人数目，但遵守开发计划署本身的良好作法规则和标准的程度一般都很高。在五个办事处内，所有样本物品都完全符合预期的作法。委员会注意到一个办事处特别良好的作法，它使用电脑化的价目表以加速定购工作，并制订预计文件，供诸如收集行情和通知所收到物品等过程使用。

机构间采购事务处的采购

109. 关于采购处的采购行动，委员会关注到，车库交货车辆的定购数量有所增加，这类车辆的费用比工厂交货价格高 20%。1997-1998 年之间，采购处处理的整个联合国系统全部车库交货的定购从 11.4%增至 13.8%。虽然同一期间为开发计划署处理的车库交货定购从 12%减至 8%，这并不包括国别办事处使用采购处的目录资料直接向经销商提出的车库交换定购单。委员会关注到，有一种风险，即国别办事处采用了较昂贵的车库交货办法，而未事先对采购需要进行充分规划。委员会欣慰地注意到，其后采购处已征得核可，将车库交货车辆备选办法从外地汽车目录中删除。

110. 委员会注意到，虽然采购处的车辆目录在联合国全系统广泛使用，但仍有达到更多效率节省的余地，即是进一步合并谈判点和向主要制造商定购。在审计当时，采购处已接近与人口基金和儿童基金会签订安排，为它们采购车辆事宜并拟寻求与代表联合国秘书处和维持和平行动部购买车辆的联合国司进一步合作。委员会欢迎开发计划署努力探索在哪些方面可以尽量提高采购效率。

3. 绿色办公室政策

111. 委员会检查了开发计划署总部和国别办事处的绿色办公室问题，以评估开发计划署制定实行绿色办公室政策或环境管理战略的程度。委员会还审查了总部和国别办事处开展的各种本地绿色倡议。委员会在审查环境问题时利用了支持企业可持续发展的国际标准（ISO 14001）。

112. 开发计划署 1997 年 6 月发起绿色办公室倡议。该倡议把重点放在总部，开发计划署在总部成立了绿化开发计划署工作队来制定并实施在本机构工作中支持和保护环境的实际措施。

开发计划署对环境和可持续发展问题的考虑

113. 开发计划署在其《任务说明》中确认了关于环境问题的承诺，而且开发计划署执行局也在其一系列决定中赞同了保护环境和可持续发展的做法。它将环境和自然资源管理作为国家能力建设的一个方面，并将开发计划署的任务归纳为 4 个主题，环境便是其中之一。

114. 委员会发现开发计划署尚未对其内部业务制订一个环境管理战略，未在机构中下达综合性的指导方针，也未提出正式的本机构环境政策交由其执行局批准。在绿色办公室倡议下采取了一些环保方面的措施，但开发计划署尚未系统地规定环保策略，也未对全机构的环境危险作出全面评估。此外，开发计划署没有系统的目标、指标或业绩指示数来衡量其内部业务的环境影响。它也没有对工作人员进行环境问题培训的方案，尚未有系统地计划对那些可能影响环境的活动进行评估。

115. 1999 年 4 月，开发计划署开始通过一个国际发展机构支助的项目制订其环境管理战略。该项目旨在设计和实施一个影响开发计划署全部政策、程序和做法（包括日常机构管理和业务方案）的环境管理战略。开发计划署期望在 2000 年 9 月以前能够确定其环境管理战略的方针。

116. 委员会注意到，从该项目工作范围看，使开发计划署内部活动绿色化的工作只占一小部分。大部分项目工作是为了确保开发计划署的方案和项目活动中对环境问题给予应有的考虑。“绿化开发计划署和联合国系统”在执行阶段的 20 个目标中只排在第 14 位。委员会担心这一项目对开发计划署的内部业务重视不够。

117. 委员会欢迎开发计划署着手制订环境管理战略，但建议开发计划署更加重视内部环境问题。委员会还建议开发计划署在制订环境管理战略时吸收 ISO 14001 中介绍的最佳做法的主要内容，特别是：

(a) 由执行局一级批准环境管理战略；

(b) 完成环境危险评估；

(c) 对环境方面措施作出记录；

(d) 制订环境目标及可衡量的业绩指标以评估工作进展；

(e) 定期向执行局汇报进展；

(f) 确定工作人员的环保培训需要，提供必要的资源满足这种需要；

(g) 建立内部审查或评估程序，对所有可能影响环境的活动进行检查。

委员会高兴地看到开发计划署准备在制订环境管理战略的过程中考虑委员会的建议。

总部和国别办事处的绿色办公室倡议

118. 采购处和委员会访问的任何国别办事处在审计访问时都还没有正式成文的政策，只有一个办事处在这方面做了大量的工作并且建立了一个协调中心。委员会曾建议每个办事处制订正式的绿色政策并建立协调中心来推动这方面的工作。委员会高兴地看到十一个办事处对此建议作出了积极反应，开始制订绿色办公室政策和建立协调中心。其他办事处也支持这一建议，并承诺在资源允许的条件下采取行动。

119. 委员会检查了绿色办公室倡议涉及的三个主要方面：绿色采购、节能和大楼管理、回收。

绿色采购

120. 1995 年 9 月开发计划署迈出了制订绿色采购政策的第一步，当时采购处印发了一个小册子，对采购普通办公室设备时应考虑的环境因素作出指导说明。小册子要求各国别办事处和总部各单位对内部采购工作进行详细审查，开发计划署则将制订策略来执行审查中提出的建议。

121. 委员会发现采购处本身就没有使用这个小册子，访问的十一个国别办事处中只有四个在回答关于绿色采购政策的问题时提到了它，只有一个国别办事处在积极使用它。各办事处既未制订书面指导方针，也未使用任何检查表来保证以系统的方式处理环境问题。

122. 开发计划署作过制订全机构通行的绿色采购政策的努力。1998 年中期，某国政府表示愿意资助在 1999 年 9 月召开绿色采购会议。开发计划署最初积极支持这一方案，但 1999 年 2 月又决定应等到开发计划署制订了自己的绿色采购政策之后再召开此会。开发计划署请原来受聘做会议组织工作的一位顾问来制订政策。1999 年 7 月该顾问提出一份纲要文件，列出了绿色采购的可选方案，并强调指出需进一步采取行动的方面。委员会注意到，自 1999 年 7 月以来，开发计划署并未按顾问的建议进一步制订绿色采购政策。绿化开发计划署工作队打算在 2000 年 4 月审查这些建议，开发计划署计划开展一项可行性研究，以确定绿色采购程序和办法的指导方针需详细到什么程度，预计此项研究将于 2000 年 9 月完成。

123. 委员会认为开发计划署应制订高水平的绿色采购政策。委员会建议开发计划署通过成本效益分析来评估实行绿色采购政策可能节省的资金。

124. 1999 年中期，开发计划署任命了两名有环保和绿色采购方面背景的工作人员为采购问题咨询委员会成员。然而委员会注意到，采购行动提交咨询委员会审议时，申购人已经完成了招标和甄选的程序。在国别办事处一级，开发计划署打算在 2000 年 12 月以前编制一些工具和资料，包括指导方针、模板和/或模块，以帮助工作人员将绿色问题纳入到招标和甄选的程序中。

125. 委员会建议开发计划署编制适当的工具和资料，以帮助工作人员在采购程序的早期阶段考虑绿色问题。

节能和大楼管理

126. 绿化开发计划署工作队把节能和大楼管理政策作为工作重点，认为这些政策很有可能节省资金和对环境产生积极影响。工作队安排对总部建筑的耗能情况作了两次检查，发现可节省大量能源。1996 年 10 月的第一次检查重点放在东 45 街 304 号的办公楼（FF 大楼），发现如果换下低效的照明和冷却装置，每年可节省能量费用约 7.2 万美元。审查估计更换设备所需投资约为 19.4 万美元，投资偿还期为 2.7 年。

127. 1998 年 5 月，第二支检查组对 FF 大楼和联合国广场 1 号（DC1 大楼）的能量使用和总体环境影响作了更细致的调查。两座大楼的建筑结构和维修情况都很差，被评为接近最低等。FF 大楼在使用管理方面也处于最低等，DC1 大楼处于倒数第二等。报告中为开发计划署提出了提高大楼使用管理等级的 14 项措施，以及提高建筑结构和维修情况等级的 11 项措施。在审计期间，开发计划署尚未完全实施这些建议。尽管它积极调查需要改造的范围，但对关于管理措施和最佳利用现有基础设施的建议却没有采取什么行动。

128. 委员会建议开发计划署贯彻执行 1998 年关于 FF 大楼和 DC1 大楼的能源使用和环境影响的报告中提出的建议。

129. 开发计划署 1998 年为筹资改造 FF 大楼进行了一些协商，1999 年 12 月订立协议为 FF 大楼改造工程制订详细的工作范围，2000 年 3 月发出招标信。开发计划署预期改造工程将于 2000 年底动工。委员会欢迎开发计划署对 FF 大楼进行改造，因为这有利于节省能源和资金。

130. 委员会发现国别办事处没有采取什么行动来执行节能和大楼管理政策。只有一个办事处在这方面作了详细研究并试图制定政策和节能指标。其他办事处都说它们鼓励工作人员在不用时关掉电灯和其他设备，但均没有书面政策或任何指标。没有一个国别办事处与房舍管理方面商定最佳利用能源的协议。委员会注意到开发计划署准备在 2000 年底之前向国家办事处下达节能指导方针，以保证行动一致。

131. 委员会建议各国别办事处在制订绿色办公室政策时考虑节能问题。

回收

132. 开发计划署在总部和大多数国别办事处实行了回收措施。绿化开发计划署工作队在总部发起了一些倡议，特别是回收旧计算机和废纸。计算机回收方案尤为成功。开发计划署的环境协调员与一家公司签订了协议，由该公司将旧计算机改装之后捐给合适的人士。开发计划署以这种方式处理掉约 700 台计算机，在纽约的其他联合国组织也开始加入这一方案，又回收了 1800 台计算机。

133. 开发计划署 1997 年试验性地发起纸张回收，1998 年 11 月扩大到纽约总部的所有部门。开发计划署为促进这一方案而在工作人员的办公桌上配置了回收废物的容器，为每层楼指定了绿色协调人，并且在不同地区组织了清扫日活动。总部各部门仅 1997 年 11 月就收集了 750 包废纸。

134. 开发计划署没有监测回收的纸张数量，因为没有那么多资源来建立测量制度。但是有一个大致估测的办法，即监测各部门购买新纸的数量。开发计划署可以其从其管理信息系统中得到这方面报告，但还没有系统地来做。不过，1998 年底开发计划署依据手头记录和供应商提供的资料计算了纸张使用量，得出每年用纸 218 吨（4350 万张），但未列出各部门的数字。

135. 委员会建议开发计划署改进各司对纸张使用的监督，并制订减少用纸的指标。委员会还建议开发计划署规定打印机和复印机的使用标准，例如保证所有机器预设为双面打印。委员会高兴地看到绿化开发计划署工作队打算在 2000 年 6 月前处理这些问题，在 2000 年 9 月前执行落实这些建议的行动计划。

136. 大多数国别办事处都有减少用纸或废纸回收的措施。委员会访问 11 个国别办事处和采购处时了解到的情况摘要如下：

(a) 减少用纸

(一) 使用电子邮件。所有办事处都提到使用电子邮件的好处；

(二) 收集废纸，利用纸的背面。两个办事处有很完善的措施；六个办事处有不很完善的措施；四个办事处措施很少或根本没有措施；

(三) 电子存档。三个办事处至少对某些文件有电子存档措施，其中一个办事处正计划扩大电子存档系统；两个办事处正在考虑采用电子存档的范围；七个办事处措施很少或根本没有措施；

(四) 双面复印或打印。一个办事处有很完善的措施；五个办事处有不很完善的措施；六个办事处措施很少或根本没有措施；

(b) 纸张回收。六个办事处有相当完善的收集和回收废纸的措施；两个办事处有不很完善的措施；四个办事处措施很少或根本没有措施；

(c) 其他形式的回收。两个办事处在回收玻璃、罐头和塑料；一个办事处用瓷杯代替纸杯；两个办事处在回收墨粉盒；一个办事处在回收有机废物用作肥料。

137. 委员会鼓励开发计划署所有国家办事处继续努力通过上述行动减少用纸，增加回收利用。

4. 国家办事处的项目管理

背景

138. 委员会在访问的每个国别办事处抽查了少数个别项目，看是否符合开发计划署的项目管理方针。委员会共检查了 24 个项目，根据原项目文件，这些项目总金额约 3.08 亿美元，其中某国别办事处的一个大型项目占了 2.27 亿美元。委员会还检查了两个由总部提供管理投入的区域项目，在原项目文件中估定金额约 3 500 万美元。委员会检查办事处是否按预定时间和预算执行项目，为项目建立了适当的管理结构和通信线路和及时对项目进行了监测和评估。

按预定时间和预算执行项目

139. 国别办事处在项目文件中规定项目的估计期限和开始时间。委员会发现审查的许多项目没有在项目文件中规定的时间内进行。有 10 个项目（39%）开始较晚，一般晚 1 到 9 个月，但有一个项目晚了 4 年（方框 3）。委员会还发现有两个项目虽然是在预定日期左右正式开始，却迟迟不能实现项目文件规定的任何实质性目标。此外，有几个项目在同意和签署项目文件时受到耽搁。委员会发现有 6 个项目（抽查的 23%）在各方签署项目文件前耽搁了六个月以上。这通常反映了筹资或议定操作方式方面有困难。

方框 3: 发展农业旅游项目的延误
该项目旨在通过建立一个农家作客试点区来支持发展国家农业旅游。开发计划署 1994 年 4 月就签署了项目文件，但执行机构到 1998 年才开始执行这一项目。开发计划署在这 4 年期间几次修改预算，以重新划分计划支出的阶段。延误的原因之一是执行机构找不到要价可以接受的项目顾问。但主要的原因是同一期间政府也支持发起了农家作客的倡议，使得该项目失去了原有意义。因此开发计划署两次同意修改项目范围，并两度考虑终止这一项目。 该项目交付过程中的延误有许多是执行机构和政府政策变化造成的。但国别办事处也未能定期追查项目进展。

140. 委员会建议国别办事处确保执行机构提交项目季度进度报告，开发计划署在项目进度落后时立即采取行动予以纠正。

141. 开发计划署预计有 16 个项目（抽查的 62%）完成时间将晚于项目文件估计的日期。在有些情况下，开发计划署延长了项目期限来补偿开始时和执行中的延误；另一些情况下，项目的延长则反映项目目标和范围的扩大。委员会承认开发计划署有时需要延长项目以处理当地的情况或执行中的困难。但委员会担心办事处的项目时间表并不总很符合实际。

142. 委员会注意到新的《方案拟制手册》规定所有新批准的项目预算应在最初批准日期后两个月内接受审查。另外，开发计划署的财务信息管理系统提供了假定预算的方法，使国别办事处能够估计项目批准和执行中的延误带来的影响，对资源作出相应调整。

143. 委员会建议开发计划署利用财务信息管理的假定预算系统，以便实施更现实的规划制度，控制项目交付时间。

144. 委员会发现检查的所有项目都有预算文件，按合同、培训、设备、临时费等一系列小标题分列。但国别办事处通常没有按项目的目标来分析这些预算，因此看不出实现某一目标或成果的预期成本。委员会认为按目标估算成本将是提高项目可靠性的一个有效方法，也有助于比较投入与产出，使进展更容易用数量显示。委员会注意到 1999 年 3 月颁布的新《方案拟制手册》提倡采用这种做法。

145. 委员会建议开发计划署确保所有项目文件及项目修正文件中包含按小标题分列和按项目周期分阶段分列的通盘项目预算资料和按目标或次目标分列的通盘项目预算资料。

146. 开发计划署在两个项目中依据在项目开始时没有完全确定来源的资金编制了预算。一个项目的预算拟定为 3 112 万美元，而承诺的资金只有 989 万美元。另一个项目在规划阶段拟定支出 309 万美元，而承诺的预算资金只有 26.64 万美元。委员会认为按预期而不是承诺的资金来规划项目是轻率的。

147. 委员会建议开发计划署仅根据已承诺的资金来制订项目计划。

148. 在审查由某一主要捐助方资助的两个项目时，委员会关注到捐助方和开发计划署在付款和支出时间方面的一般正规做法不同而造成的问题。开发计划署的标准做法是收到资金后才支出费用，而捐助方的一般做法是将一部分资金留待项目交付后支付。这两种做法有矛盾，但是开发计划署在接受这种资助时，实际上便接受了捐助方的财务机制。委员会注意到开发计划署正在制订指导方针来说明如何处理这种资助，减轻不付款给开发计划署带来的风险。

149. 委员会建议开发计划署作为优先事项制订出关于该捐助方资助的项目的准则，向各国别办事处颁发。

管理结构和通信线路

150. 委员会抽查的 26 个项目中有 17 个按国家执行安排管理，六个由项目厅管理，两个为直接执行，还有一个由某非政府组织管理。管理安排因当地情况而异，特别是国家执行方式下地方责任的问题。有几国家的安排大体上与开发计划署的主要方针相一致，即政府部门或机构负责项目的所有日常管理，国别办事处主要负责政策工作和总体审查。另一方面，有些政府却只能对国家执行提供很有限的支持，国别办事处必须直接用项目资金雇用人员执行大部分项目活动。

151. 委员会注意到项目管理中某些方面的良好做法，特别是开发计划署能在当事各方之间充当有效的中介。在一个项目中，为支持遣散和全国和解，开发计划署建立了一个委员会框架，通过此框架在项目各个阶段与有关各方，包括政府和一系列执行机构、捐助方和有关各方进行了广泛的谈判和协商。委员会欢迎这类良好做法。

监测和评估

152. 开发计划署项目管理方针规定国别办事处工作人员应当通过年度实地访问对项目进行监测，有关各方即开发计划署、政府和执行项目的机构每年应通过三方审查在政策一级审查项目进展。开发计划署的准则还要求所有项目包含数量化的业绩指标，以便衡量进展。委员会发现国别办事处在监测和评估的深度和及时性方面差别较大，许多项目没有数量化的业绩指标或目标以供实行有效监测。例如，有五例情况国别办事处未及时进行或根本未进行三方审查或其他形式的评估而有四例情况项目根本没有或只有有限的数量化业绩指标。

153. 委员会建议开发计划署确保所有项目包含数量化和可衡量的业绩指标或目标，并根据这些标准来衡量项目进度。委员会还建议国别办事处按照开发计署本身的准则定期进行监测和评估。

154. 委员会也注意到监测和评估中的一些良好做法。开发计划署对一个由全球环境基金资助的 375 万美元的项目进行了十分有效的监测。项目主管向国别办事处提交详细的双月报告，汇报每项目标下开展的活动。由开发计划署、执行机构和项目工作人员代表参加的管理委员会每五六个月开会审查项目进展，解决出现的问题。按全球环境基金要求，项目工作人员完成了一次年度项目执行审查，试图把每项目标的完成情况数量化。委员会赞赏这种认真开展监测和评估的做法。

5. 审计和业绩审查厅的审查

导言

155. 审计各业绩审查厅向开发计划署提供内部审计职能。根据人口基金和项目厅的谅解备忘录，审计和业绩审查厅也向这些组织提供内部审计服务。审计和业

绩审查厅的职能是斟酌情况就下列方面向署长和人口基金和项目厅的执行主管提出报告：

(a) 所有财政资源的收据、保管、支出、会计和报告是否符合规则；

(b) 内部控制和会计制度的效果；

(c) 资金的使用是否符合核准的用途；

(d) 所有财政活动和交易是否符合既定条例、规则、政策、程序和行政指示；和

(e) 资源和资金是否得到了效果好、效率高的节约使用。

审查范围

156. 委员会在审查审计和业绩审查厅的资源、组织和培训时审查了该厅在开发计划署、人口基金和项目厅的业务。委员会在审查该厅的审计工作时则只集中注意开发计划署的情况。

资源

157. 在 1998-1999 年期间，该厅的费用总额约 600 万美元，不包括国际工作人员的费用。这笔费用包括支付三个区域的审计工作的承包商费用 230 万美元。旅费 110 万美元、顾问和短期工作人员费用 120 万美元、电脑设备 30 万美元和国家干事费用 20 万美元。委员会估计审计和业绩审查厅 1998-1999 年期间的国际工作人员的薪给费用约 650 万美元，使该厅的两年期费用约达 1 250 万美元。

组织和工作人员

158. 1998-1999 年，该厅订下战略，每两年对开发计划署国家干事遵守规定的情况进行审计，每七至八年对开发计划署的单位和职能的管理进行审计。为了完成工作方案，该厅的工作由本身的工作人员和私营的审计公司分担。

159. 至 1999 年 11 月时，该厅聘用 4 家私营公司对下列区域的国家办事处进行内部审计：非洲、亚洲和太平洋、阿拉伯国家以及拉丁美洲和加勒比。

160. 至 1999 年 12 月 31 日，该厅共有 45 个工作人员员额，其中 31 个在纽约，其余 14 个在马来西亚、巴拿马和津巴布韦的区域审计事务中心。这些中心并负责在业务上管理审计公司的合同。

161. 该厅在 1998 至 1999 两年期间的人员编制经常没有补足。至 1998 年 12 月时，共有 13 个空缺员额。该厅在 1999 年聘用了一些工作人员，但在 1999 年 12 月时仍有 6 个空缺，大多数为专业人员员额。该厅向委员会表示已采取行动以期在 2000 年期间征聘工作人员填补这些空缺。

162. 至 1999 年 12 月 31 日时，在审计工作人员和部门主管中，41%已有相关的专业资格或正在进修取得这种资格。八个工作人员有会计师资格，其中一人为执照信息系统审计员，另两人正进修执照内部审计员证书课程。这些工作人员中还有两位兼有执照舞弊检查员资格。虽然委员会认为该厅所有工作人员不需要都有会计或审计资格，但建议该厅给每个审计员额评估所需资格并制订战略确保符合这种资格规定。

持续专业培训

163. 委员会审查了 1998 年该厅工作人员所受的培训情况。虽然工作人员共参加了 57 个培训课程，但有 18 个工作人员没有参加任何有关审计的培训，15 个工作人员没有参加任何培训。1999 年，在计划的 103 个培训课程中，工作人员只参加了 67 个。

164. 委员会还注意到该厅在 1998 年的外部培训预算为 37 500 美元，但该厅只使用了 15 110 美元。1999 年的预算包括 48 000 美元供外部培训，该厅只使用了 22 247 美元。因此，在 1998-1999 年期间，该厅的培训支出低于总费用的 0.3%。

165. 委员会关注该厅用于培训的支出很少，该厅工作人员完成培训的水平不高。这种情况可能会使工作人员不具备最新的专业技能，从而将不能充分应付本组织的需要。不过，委员会注意到该厅已制订一个学习、培训和发展框架，根据它制订了各项工作人员培训计划。

166. 委员会建议审计和业绩审查厅确保每个工作人员得到充分的培训，以确保本组织保持其技术能力。

审计范围

167. 1998 至 1999 两年期间，该厅编制的审计报告的数目和类型载在表 4 内。

报告类型	1998 年	1999 年	1999 年 12 月 31 日编制中	共计
内部审计	94	76	7	177
控制自我评估	12	33	0	45
国家执行项目审计团	6	10	8	24
人口基金	47	28	14	89
项目厅	28	31	9	68
特别审计	14	23	33	70
共计	201	201	71	473

168. 大多数报告集中注意国别办事处的业绩和国家执行的支出。在该厅已完成或仍在进行中的关于开发计划署的 271 项审计中，只有 21 项同开发计划署总部

有关，其中两项为特别审计。该厅在 1999 年没有就开发计划署为编制财务报表提出的会计和其他数据的可靠性进行审计评价和提出报告。

169. 1999 年，在该厅的内部审计报告中，总共向开发计划署提出了 2 415 项建议，1998 年和 1997 年分别为 2 122 项和 1 255 项。组织同意的建议的比例也从 1997 年的 75%增加至 1998-1999 两年期的 90%。

170. 1999 年，开发计划署开始使用新的综合管理信息系统，但在执行时遇到许多问题。因此在报告所述期间，进行政常的管理控制方面出现了不少困难。审计和业绩审查厅提供 5 个月的人力资源协助执行该系统，但没有对该系统进行审查，也没有审查报告所述期间会计程序发生的大量变化情况。委员会认为该厅应当在 1998-1999 两年期间进行进一步关于这方面的工作。

171. 委员会建议该厅详细分析执行综管信息系统对管理信息和财务控制带来的风险，并对该系统及其接口进行适当的审查。

172. 1998-1999 两年期，该厅计划每两年视察每个国别办事处一次。在两年期间，完成了对非洲、阿拉伯国家以及亚洲和太平洋区域的所有 87 个国别办事处的审计工作。在拉丁美洲和加勒比区域，该厅在 1999 年设立了一个区域审计服务中心。在两年期间审计了 24 个国别办事处中的 13 个办事处。

173. 不过，该厅在两年期间只审计了欧洲和独立国家联合体区域的 29 个国别办事处中的三个办事处。该厅原来计划在 2000 年设立第四个区域审计服务中心，并在该区域实行承包审计，但由于开发计划署修订预算战略，该中心要延后设立。作为替代，内部审计科将以三年合约聘用审计员对每个国别办事处进行管理审计，平均每四年一次。

174. 委员会建议该厅在 2000 至 2001 两年期间增加审计欧洲和独立国家联合体，特别是因为近年来这些国别办事处的数目大增。

175. 委员会还在审查开发计划署绿色办公室政策时建议将所有可能影响环境的活动列入内部审计和评价程序的范围。

管理自我评估

176. 1996 年，开发计划署执行局通过一个新的问责制框架，并指派该厅负责执行和监督。该厅使用管理自我评估机制来展开该框架的执行和监测过程。在这个过程中，各组共事者将参加一个共同讲习班，分析其实现主要目标的能力。在讲习班结束时，主持者将编写一份报告，小组则将制订一个行动计划。开发计划署于 1998 年 10 月实行管理自我评估机制，至 1999 年 12 月，共举办了 46 个讲习班。

177. 管理自我评估是一项分析工具，目的在于查明问题和各种危险。不过，管理当局有责任利用在讲习班收集到的资料来改善情况。为了使这一过程发挥功效，管理当局应当经常采取后续行动加以贯彻。目前这只是当地管理当局的责任，

该厅没有机制对任何后续行动进行正式和独立的审查。**委员会建议该厅进行正式和独立的审查，以确定管理当局执行管理自我评估行动计划的效用。**

178. 虽然管理自我评估过程的主要目的不是审计遵守规定的情况，但这一过程可以用于查明该组织可能有危险的领域。因此它是一个有用的工具，应当可以向该厅提供资料，说明其本身的风险评估并查明对整个组织有较广泛影响的关注领域。**委员会建议该厅对管理自我评估讲习班报告采取后续行动，并酌情利用这一资料提出其风险评估和审计规划。**

审计规划

长期规划

179. 审计和业绩审查处每个审计科都制订了一个长期审计计划，详细说明它负有审计责任的可稽核实体的情况。不过，这种计划没有分析在这种可稽核实体内运作的系统和分系统，也没有分析每一个实体的风险或相对重要性。例如，内部审计科负责总部的单位，包括区域局和财务和行政局。不过，该科 1999 年 11 月 23 日的审计计划没有包括管理当局或财政系统的详细情况，也没有包括对每一个局的评估。

180. 委员会还注意到审计和业绩审查处由于集中注意每个科的本身责任，因此没有查明整个组织所用的共同制度。它认为该处不妨对这方面进行单独一次审查。

181. **委员会建议该处针对个别系统面对的风险制订一个长期计划。**

年度审计计划

182. 该处也制订了年度审计计划，并在整个组织内广泛分发。该计划详细说明该处的工作人员编制和预算以及各科的详细工作计划，并说明拨给每项审计任务的资源。

个别审计计划

183. 委员会审查了该处个别审计工作的规划情况，并注意到该处没有为每一项职能和系统管理审计工作制订详细的审计方案，不过，该处已制订了一套标准方案，供核查国别办事处时使用。这包括一个标准的定式审计报告和审计意见的标准评级。

184. **委员会建议该处为其打算进行的所有职能和系统管理审计工作制订审计方案。该处管理当局在开始进行审计工作之前应当审查这些方案，以确保提议的范围是全面和符合界定的审计目标的。**

185. 该处根据分配给一项任务的工作天数目计划和监测有关的项目和审计工作。不过，它尚要制订各种系统，使其能够确定和报告其产出的全额费用。

186. 鉴于开发计划署日益注重产出和显示出它执行任务的成本效益，委员会建议该处制订一个系统，适当查明每项产出的全额费用。

审计准则

永久档案

187. 该处没有关于本组织的管理系统的经常数据。它认为，开发计划署目前的工作环境不断在变化，这种数据可能很快会过时。

188. 不过，委员会认为，该处必须维持关于开发计划署操作的关键系统和主要内部管理机制的最新数据资料。这种资料不但能随时提供可检索的背景资料，而且该处应运用它们来通报和指导审计规划。

189. 因此，委员会建议，作为审计工作的第一步并为了报道审计规划的情况，该处记录各种关键系统和控制，并将资料存入永久档案中，以便利日后的审计工作。

审计程序

190. 该处处长发出一系列关于审计程序的强制性特定准则。现有的 10 个准则中有 8 个涉及行政、人事问题以及审计报告的编制、格式和印发。只有两个准则直接同审计问题有关（准则 2 和 6 分别是关于审计工作文件和证据标准的）。该处并为国别办事处管理审计工作制订一个标准审计方案，称为国别办事处管理审计准则。该处没有就审计过程的一些主要方面，例如审计规划和风险分析发出特定准则。此外，该处没有制订一本总括性审计手册载列内部审计员协会建议的内部审计标准。

191. 委员会建议该处制订一本内部审计手册，为其日后的业务提供一个框架。为支持该内部审计手册，它应编制一系列综合审计准则说明，为审计工作的有效进行提出详细的咨询意见。

审计质量

192. 该处处长安排独立顾问对 1998 年期间该处的所有活动的质量进行全面审查。这些顾问审查和评估了：

(a) 该处的专业标准、做法和业务准则是否充分；

(b) 该处的业务单位遵守开发计划署和该处的业务和专业政策、标准和准则的情况；和

(c) 每个业务单位的工作文件档案的样本，以便鉴定各单位遵守该处专业和业务标准和准则的情况。

193. 顾问们注意到两个区域审计服务中心和一个总部审计处所用的审查程序的弱点。虽然该处通知顾问们已审查了所有审计工作，但有时是以非正式方式进行的，而且不一定记录在工作文件中。该次审查注意到该处在订约审计合同中载入了全面彻底审查的程序。

194. 委员会认为该处必须有一个全面的质量审查制度，以确保它达到专业标准。委员会关注到该处的管理当局没有经常审查或证明审查了它本身的工作人员所编写的审计工作文件。**委员会建议该处为进行工作文件的管理审查和提出其中证据定立标准做法。**

外包审计

195. 该处将核查非洲、亚洲和太平洋、阿拉伯国家及拉丁美洲和加勒比区域的国别办事处的工作外包给 4 家私营审计公司。它要求审计的承包者彻底审查本身的工作文件和协调及控制其服务质量。

196. 委员会审查了承包者为核查开发计划署在玻利维亚、厄瓜多尔、牙买加、巴拿马和委内瑞拉的办事处所编制的工作文件。

197. 委员会注意到所有工作文件载有一些证明，显示承包者进行了一些管理审查工作，但个别工作文件没有载述任何正式审查文件或审计过程的问题。

198. 委员会详细审查了核查牙买加和厄瓜多尔国别办事处的工作文件，注意到承包者有一些审计工作的质量欠佳。在对牙买加办事处审计中有一些互相矛盾的审计结果，也缺乏佐证审计结果的工作文件。在关于厄瓜多尔办事处审计工作中，委员会也注意到审计方案和工作文件之间缺乏查帐索引。

199. 委员会高兴地注意到该处在发现这些问题后迅速采取积极行动，包括会见有关公司的审查伙伴，延迟付款和审查工作文件。委员会还注意到该处鉴于非洲区域承包者的表现不佳，已减少将该区域的审计工作外包。**因此，委员会建议该处在试验性地审查所有承包者的工作文件，以确保这些承包者有足够和可靠的有关审计证明以支持其结论。**

审计建议的后续行动

200. 该处要求被核查的单位每 6 个月提供关于任何尚未执行的建议的最新情况。每个审计科对答复进行审查并在一个中央数据基中保存这种详细资料。该处已修订这一数据基，使国别办事处能够直接提出其审计建议的最新情况。委员会认为这一系统将向该处提供宝贵的关于依据审计工作结果而采取的行动的管理资料。

审计委员会

201. 1997 年，开发计划署设立一个管理审查和监督委员会（审监委）作为其审计委员会。委员会由开发计划署四名高级官员和联合国主管内部监督事务副秘书长组成。审监委的目的是便利向署长、并通过他向执行局确保开发计划署的问责制框架的有效运作。它的主要功能是审查和评论下列方面：开发计划署活动内部审计计划；审计和审查结果摘要；监测根据审计和审查结果而采取的纠正行动的执行情况。

202. 审监委在 1999 年期间没有开会，部分原因是开发计划署内正在进行改组。由于开发计划署没有填补 1999 年 3 名成员辞职或退休而留下的空缺，情况变得更加复杂。

203. 委员会认为开发计划署必须设立一个详细检查和审查的程序，确保署长有一个有效的问责制框架。**委员会建议开发计划署填补审监委的空缺席位，以便重新设立该委员会。**

6. **舞弊和推定舞弊案**

204. 在 1998 至 1999 年期间，开发计划署查明有 22 宗舞弊或推定舞弊案。开发计划署未能确定两宗被指控的舞弊案件的财政损失，但查明了其余 20 宗案件共损失 408 000 美元。至 1999 年 12 月 31 日时，只追回 3 000 美元。在这 20 宗案件中，其中两宗造成 28 万美元的损失，涉及以伪造文件骗取开发计划署的付款。另外 8 宗共损失 8 700 美元，涉及工作人员虚报医疗费用。

D. 致谢

205. 审计委员会感谢联合国开发计划署署长和工作人员向其工作人员提供的合作与协助。

大不列颠及北爱尔兰联合王国
主计长兼审计长
约翰·伯恩爵士（签名）

加纳审计长
奥塞·图图·普伦佩*（签名）

菲律宾审计委员会主席
塞尔索·加恩加恩（签名）

2000 年 7 月 28 日

* 加纳审计长的任期已在他签署本报告之前于 2000 年 6 月 30 日届满。不过，他表示同意本报告的内容。此外，委员会核准了有关的审计方案而且它作出的一切特别指示都已执行。

附件一

为执行审计委员会关于 1997 年 12 月 31 日终了的两年期报告中所提建议采取的后续行动*

第 20 段的建议

1. 开发计划署应至少保留两个两年期所收到的有关国家执行项目支出情况的全部审计报告，以便审计委员会能够完成对上一个两年期尚未收到的报告的审计。

行政当局采取的措施

2. 审计和业绩审查厅执行了这项建议。

委员会的评论

3. 委员会欢迎这项发展。

第 36 段的建议

4. 开发计划署应划清请求、收到货物和保持盘存记录之间的责任。

行政当局采取的措施

5. 关于控制支出的订正政策明确划分了各项责任，它们载在 2000 年 4 月 1 日起生效、经过全面订正的《开发计划署财务条例和细则》内。

委员会的评论

6. 委员会欢迎就控制开支提出了订正政策并将监测这项政策的实施情况。

第 38 段的建议

7. 应修改开发计划署的财务条例，其中应要求根据《联合国会计标准》第 29 段以及按照联合国总部采用的做法，将不是从自愿捐款中产生的汇兑损失列为支出。

行政当局采取的措施

8. DP/2000/4 号文件对有关的财务条例作了订正。

委员会的评论

9. 委员会欢迎这项发展。

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* 《大会正式记录，第五十五届会议，补编第 5A 号》(A/53/5/Add.1)，第二章。

第 45 段的建议

10. 开发计划署应根据现行市场利率，对投资受益进行监测。

行政当局采取的措施

11. 投资委员会于 1998 年 10 月批准了基准。管理局和财务司负责执行这项建议。

委员会的评论

12. 委员会欢迎为监测投资受益制定了基准。

第 52 段的建议

13. 开发计划署应就其向各机构提供的预付款，确定一个“合理的预见现金需求期”，并定期审查它们所持有的余额。

行政当局采取的措施

14. 开发计划署于 1999 年 3 月 4 日会晤了审计委员会，澄清它的立场和证实开发计划署对“合理的预见现金需求期”的理解。

委员会的评论

15. 委员会高兴地注意到所采取的行动。

第 53 段的建议

16. 开发计划署应审查降低预先向个机构提供的资金额度，并在可能的情况下，改为一种偿还实际支出的制度，以此减少现金流动风险，并加强财务控制。

行政当局采取的措施

17. 1999 年 3 月 4 日与审计委员会举行了会议，以澄清立场。开发计划署认为在不预先提供资金的情况下，由各机构担任执行机构的做法是不可行的。

委员会的评论

18. 委员会注意到行政当局的意见，将继续审议此一事项。

第 67 段的建议

19. 开发计划署应保存有关其总部大楼占用程度的资料，以协助对费用进行控制和监测。

行政当局采取的措施

20. Aperture 数据库已开始收集开发计划署国别办事处和开发计划署在总部占用空间的租赁和其他数据。联合国开发集团共同房舍和事务小组和管理局和行政事务司负责执行这项建议。

委员会的评论

21. 委员会高兴地注意到，开发计划署已开始收集关于它所占用空间的数据。

第 68 段的建议

22. 开发计划署应制订并采用主要业绩指标，以评估外地办事处和总部管理其房地产的效率和成效。这些指标应当包括与地产管理战略中指明的目标直接有关的单位成本计量数。

行政当局采取的措施

23. Aperture 数据库已开始收集开发计划署国别办事处和开发计划署在总部占用空间的租赁和其他数据。开发集团共同房舍和事务小组和管理局和行政事务司负责执行这项建议。

委员会的评论

24. 委员会将在其将来的审计工作中监测这方面的发展。

建议第 71 段的

25. 开发计划署应尽快完成和颁布共同房舍和服务准则。

行政当局采取的措施

26. 方案和业务问题协商委员会批准了准则草案，并已分发给所有的驻地协调员和开发计划署驻地代表。从 136 个国别办事处收到了关于共同服务的调查报告。对数据进行了分析并分发了一份报告草稿。将在这个基础上发展出最佳的做法。于 2000 年初举办了一个讲习班。

委员会的评论

27. 委员会欢迎制订了准则草案，并期望整个开发计划署将会采用最佳做法。

第 81 段的建议

28. 开发计划署应更加努力执行其有关寻求免付租金办公住房舍的现行政策。

行政当局采取的措施

29. 在政府为当地办公室费用提供捐助的范围内，总部将要求和鼓励各办事处同各国政府合作，取得免付租金的办公室空间。最近的趋势显示，政府向开发计划

署提供免付租金的办公室空间有所增加，从 1997 年的 590 万美元增加到了 1998 年的 700 万美元。此外，开发计划署正在联合国发展集团的范围内同其他的联合国组织就此事项进行合作。1999 年春季开发计划署向联合国发展集团执行局提出的关于联合国房舍的报告阐明了它正在加强这项政策。

委员会的评论

30. 委员会注意到这些发展，包括关于联合国房舍的报告，并期望免付租金的办公室空间的水平将会提高。

第 84 段的建议

31. 开发计划署应制订一项其占用房舍的维修和改建远期计划。

行政当局采取的措施

32. 已为总部房舍制订了维修计划，预期该计划将于 2000 年初实施。正在执行联合国之家的范围内对国别办公室房舍进行分析。管理局和行政事务司负责执行这项建议。

委员会的评论

33. 委员会欢迎为总部房舍制订了维修计划，并鼓励开发计划署各国别办事处为它们本身的办公室制订类似的计划。

第 86 段的建议

34. 开发计划署应收集和分析其房舍的能源费用和消耗数据，以便于进行比较，并查明损耗和超额费用。

行政当局采取的措施

35. 在开发计划署内和在小组的范围内都进行了若干讨论。为总部制订的维修计划以节省能源和减低费用为焦点。由管理局和可持续能源和环境司联合担任主席的绿色办公室倡议正在制订节省能源措施的准则。已经制订一个能源翻新计划（照明和暖气、通风和空调），正在进行最后定案工作。预期将于 2000 年初完成。管理局和行政事务司和可持续能源和环境司负责执行这项建议。

委员会的评论

36. 委员会将在本报告中对此问题提出进一步的评论。

第 89 段的建议

37. 开发计划署应制订全组织的空间占用标准，而且这些标准应根据等级范围内的工作职能加以调整。

行政当局采取的措施

38. 通过 Aperture 数据库，已经完成了收集总部空间占用数据的工作。正在进行工作审查总部的空间标准。并鼓励对开发计划署各办公室占用的任何新空间适用联合检查组的标准。管理局和行政事务司负责执行这项建议。

委员会的评论

39. 委员会欢迎这项发展，并期待对所有新的办公室空间适用联合检查组的标准。

第 99 段的建议

40. 开发计划署应使其信息技术项目投资评估程序标准化，以充分考虑财务和非财务利益以及业务上的需要。

行政当局采取的措施

41. 管理局/首席新闻干事正在执行这项建议。

委员会的评论

42. 当标准程序颁发时，委员会将对它进行审查。

第 100 段的建议

43. 开发计划署应确保项目状况报告包括整个项目期和两年预算对比的项目支出简况。

行政当局采取的措施

44. 将为两年期预算报告编写简况说明并在项目完成时为项目档案编写简况说明。管理局和首席新闻干事负责执行此项建议。

委员会的评论

45. 委员会欢迎这一发展。

第 103 段的建议

46. 开发计划署应鼓励各国别办事处尽早开始应用财务信息管理预算模件。

行政当局采取的措施

47. 已在所有国别办事处充分实施了财务信息管理模件。

委员会的评论

48. 委员会欢迎这些发展。

第 117 段的建议

49. 开发计划署应确保今后签订的合同规定将付款与实现具体的目标联系起来。

行政当局采取的措施

50. 所有新的合同都是根据这项建议拟定的，采购咨询委员会在核准前仔细审查了每一个合同。管理局和政策和控制股负责执行这项建议。

委员会的评论

51. 委员会欢迎将付款同达成合同具体目标联系起来的做法。

第 124 段的建议

52. 开发计划署应确保对所有系统进行检测，以适合 2000 年使用，并留出足够的从设计到应用的时间以纠正任何缺陷。

行政当局采取的措施

53. 管理局和信息系统司执行了这项建议。

委员会的评论

54. 委员会注意到在 2000 年问题上开发计划署没有遇到什么干扰。

第 135 段的建议

55. 开发计划署应做出明确安排，为改革管理倡议全部费用筹措资金。

行政当局采取的措施

56. 针对署长即将于 2000 年 1 月提出的开发计划署业务计划，以及为了将作为该计划一部分继续执行剩余的 2001 年开发计划署倡议，将明确查明资金来源和（或）安排。规划和资源管理局负责执行这项建议。

委员会的评论

57. 委员会将在本报告内对此问题提出进一步评论。

第 140 段的建议

58. 开发计划署应评估改革方案预期产生的财务和非财务利益，并利用这种评估，进行全面的改革倡议投资评定。

行政当局采取的措施

59. 关于 2001 年开发计划署倡议的评估报告讨论了改革方案的利益的问题。将在新业务计划和计算有关投资的范围内对各项建议加以考虑。管理局和规划厅负责执行这项建议。

委员会的评论

60. 委员会将在本报告中对此问题提出进一步的评论。

第 150 段的建议

61. 开发计划署应制订适当的业绩指标和衡量标准，以评估具体的改革执行活动，并将这些指标与改革进程的重要目标直接联系起来。

行政当局采取的措施

62. 制订和利用适当的业绩指标已被确认为是衡量和评估改革活动的进展的重要因素。署长高度重视这一工作。目前正在制订业务计划中的体制衡量办法、战略成果框架和评分卡制度. 管理局和业务厅负责执行此项建议。

委员会的评论

63. 委员会在本报告内对此问题提出了进一步的评论。

附件二

2001 年开发计划署倡议的费用计算

	预　算	
开发计划署资助的活动	1997 年 5 月	1997 年 9 月
总部工作人员调到外地	0	+
编制培训手册	0	30
将设立的分区域资源中心	0	5 800
强制性工作人员轮调	0	+
加强驻地协调员职能	0	+
集中注意最贫穷国家	0	+
扩大审计方案	0	+
职业转变计划	0	4 000
信息管理	*	+
	0	**9 830**
需要调集的资源		
将设立的分区域资源中心	2 500	0
情况特殊的国家	0	600
事先和事后控制	150	150
圆桌会议	0	1 000
领导技能	4 000	4 000
核心能力	0	100
	6 650	5 850
将由信托基金支付的费用	2 485	2 450
已计算费用活动共计	**9 135**	**18 130**

* 未提及。

\+ 将需费用但数值不明。

附件三

将由信托基金支付的费用

	预　算	
活动	1997 年 5 月	1997 年 9 月
扩大的执行委员会	*	25
业务支助组职务说明	25	25
国别办事处更迅速取得总部基金	20	20
扩大国家干事的作用	20	20
情况特殊的国家	400	400
精简后的手册	400	400
重新界定资源调动指标	60	60
需要的核心能力	*	60
分区域资源中心和全球联络中心	720	720
改善会议	100	100
效率监察员	10	10
财政局初步工作	20	20
国别办事处资源准则	230	170
事先和事后控制	250	250
全球工作人员调查	100	(?)
统一所有工作的名称	20	0
首席新闻干事	20	*
设立规划和资源管理局	30	0
加强联合国系统支助和事务厅	30	*
建立道德文化	0	60
加强人力资源管理	*	60
业绩薪资	*	20
政策局的新职能	30	30
	2 485	**2 450**

* 未提及。

第三章

审计意见

我们审查了后面所附的联合国开发计划署 1997 年 12 月 31 日终了的两年期的各项年度财务报表，包括报表一至报表四，附表 1 至 8 和附加说明。编制财务报表是署长的责任。我们的责任是根据我们进行的审计，对这些财务报表发表意见。

我们依照联合国、各专门机构和国际原子能机构外聘审计团所采用的共同审计标准进行了审计，这些标准要求我们计划和进行此项审计，以便能获得合理的保证，说明这些财务报表是否有重大的错报，审计包括在试验的基础上，并在审计员认为必要的情况下，审查证明财务报表所列金额和事项证据。审计还包括评估署长所采用的会计原则和得出的重要估计数，并评价整个财务报表的编制格式。我们认为，我们进行的审计为提出审计意见提供了合理的依据。

除了(a) 在收到尚未提交的有关国家执行项目的审计支出报表后，或许需要做出一些必要的调整，以及(b) 如果关于现金余额我们能得到充分证据，我们可能会认为必须作出的任何调整之外，我们认为，这些财务报表在所有方面都适当地介绍了 1999 年 12 月 31 日联合国开发计划署的财务情况，以及于该时终了的时期的业务结果和现金流动，符合财务报表说明 2 所列开发计划署规定的会计政策，这些政策是在与上一个财政时期相同的基础上适用的。

我们还认为，我们作为审计的一部分所检验的开发计划署的交易在所有重要方面都符合《财务条例》和法律依据。

依照《财务条例》第十二条规定，我们还发布了对开发计划署财务报表所作审计的详细报告。

大不列颠及北爱尔兰联合王国
主计长兼审计长
约翰·伯恩爵士（签名）

加纳审计长
奥塞·图图·普伦佩*（签名）

菲律宾审计委员会主席
塞尔索·加恩加恩（签名）

2000 年 7 月 28 日

* 加纳审计长的任期已在他签署本报告之前于 2000 年 6 月 30 日届满。不过，他表示同意本报告的内容。此外，委员会核准了有关的审计方案而且它作出的一切特别指示都已执行。

第四章

1999 年 12 月 31 日终了年度两年期财务报表

UNITED NATIONS DEVELOPMENT PROGRAMME

Jul 25 2000 08:52AM

BIENNIUM 1998-1999

OVERVIEW

Income and expenditures and fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Regular Resources Activities		Other Resources Activities		Funds Administered by UNDP	
	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME						
Contributions	1,451,584	1,621,447	3,409,974	2,674,936	148,470	143,166
Less transfer to Biennial support budget	(24,466)	(12,555)	-	-	-	-
Contributions - net	1,427,118	1,608,892	3,409,974	2,674,936	148,470	143,166
Interest Income	68,288	87,120	127,081	95,186	20,837	19,533
Other Income	8,974	2,215	84,247	61,182	17,319	25,595
TOTAL INCOME	1,504,380	1,698,227	3,621,302	2,831,304	186,626	188,294
EXPENDITURE						
Programme	1,077,767	1,191,361	3,275,153	2,303,323	159,767	133,722
Programme support - Implementing agents	89,871	113,033	57,477	46,298	6,226	5,080
Programme support to Resident Coordinator	21,033	6,810	690	4,190	-	-
UNDP Sectoral support services	527	11,073	-	-	-	-
Biennial support budget - net	493,133	485,584	169,610	131,905	28,698	34,397
Other Expenditure	10,005	47,378	3,256	15,005	574	726
TOTAL EXPENDITURE	1,692,336	1,855,239	3,506,186	2,500,721	195,265	173,925
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(187,956)	(157,012)	115,116	330,583	(8,639)	14,369
Savings on prior biennium's obligations	3,846	4,756	1,087	1,073	-	97
Transfer (to) from reserves	7,700	-	(54,000)	-	(4,100)	(8,300)
Refunds to donors and transfers (to) from other funds	(1,549)	(1,653)	(10,381)	(19,318)	(312)	(38)
Fund balances, 1 January	284,975	438,884	1,199,066	886,728	130,778	124,650
FUND BALANCES, 31 DECEMBER	107,016	284,975	1,250,888	1,199,066	117,727	130,778
	statement I.1		statement I.2		schedule 7	

The accompanying notes are an integral part of the financial statements

OVERVIEW

Assets, Liabilities and Reserves and Fund balances
As of 31 December

(Thousands of United States dollars)

	Regular Resources Activities		Other Resources Activities		Funds Administered by UNDP	
	1999	1997	1999	1997	1999	1997
ASSETS						
Cash	13,626	-	3,655	2,627	494	1,492
Government letters of credit and Promissory notes	-	-	35,756	357	-	-
Investments held for						
Operational Reserves	180,000	200,000	-	-	-	45,000
Regular Resources	31,912	257,457	227,451	276,149	191,580	136,157
Cost-sharing	137,831	516,074	408,800	-	-	-
Govt Cash Counterpart contributions	19,768	16,194	-	-	-	-
Funds and Trust Funds	151,365	181,418	-	-	-	-
Reimbursable services and misc activities	238,854	244,727	39,036	-	-	-
Medical Insurance Plan	13,150	-	-	-	-	-
Sub total - investments	772,880	1,415,870	675,287	276,149	191,580	181,157
Total Cash, Letters of credit, Promissory notes and Investments	786,506	1,415,870	714,698	279,133	192,074	182,649
Advances						
Operating funds provided to Governments	49,042	48,229	154,713	128,594	389	1,858
Operating funds provided to Executing agents	87,704	63,671	89,455	26,195	606	1,240
Accounts Receivable and Deferred Charges						
Due from Core Activities	-	-	633,261	1,037,701	643	11,052
Reserves for Field Accomodation	14,346	17,491	-	-	-	-
United Nations	2,651	-	-	-	-	-
Junior Professional Officers Programme	34,231	-	-	-	-	-
Trust Funds Established by UNDP	12,840	57,509	-	-	-	-
Funds Administered by UNDP	24,678	15,342	-	-	-	-
United Nations Population Fund	33,872	20,194	-	-	-	-
Other accounts receivable and deferred charges	33,029	19,839	66,541	26,657	11,678	2,617
Accrued interest	7,889	13,212	21,880	17,853	3,508	3,854
Long-term Accounts Receivable	-	-	953	1,127	-	-
Special Capitalised Asset	1,570	1,570	-	-	-	-
Loans to Governments	-	-	1,225	1,824	2,667	5,637
Construction Costs	-	-	45,308	44,558	-	-
Capitalized Rehabilitation	-	-	1,245	4,721	-	-
Household Appliance Rental Scheme	-	-	-	309	-	-
Allowance for write-down	-	-	(11,224)	(11,534)	-	-
TOTAL ASSETS	1,088,358	1,672,927	1,718,055	1,557,138	211,565	208,907
	statement II.1		statement II.2		schedule 7	

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Assets, Liabilities and Reserves and Fund balances
As of 31 December

(Thousands of United States dollars)

	Regular Resources Activities		Other Resources Activities		Funds Administered by UNDP	
	1999	1997	1999	1997	1999	1997
LIABILITIES						
Operating funds payable to Governments	5,306	3,013	17,880	6,704	137	129
Operating funds payable to Executing agents	21,972	6,393	44,730	27,384	6,221	3,760
Unliquidated obligations	64,434	68,368	182,748	174,511	5,236	7,944
Accounts payable	45,901	45,706	74,720	44,748	4,489	2,454
Due to UNDP - regular resources by						
Reserve for Field Accomodation	-	-	14,346	17,491	-	-
Junior Professional Officers Programme	-	-	34,231	-	-	-
Trust Funds	-	-	12,840	57,509	-	-
Due to Core Activities	-	-	-	-	-	-
Funds Administered by UNDP	-	-	-	-	24,678	15,342
Due to Other Resources and Funds						
Cost sharing	137,831	516,074	-	-	-	-
Govt Cash Counterpart Contributions	19,768	16,194	-	-	-	-
Trust Funds established by UNDP	188,232	243,216	-	-	-	-
Funds Administered by UNDP	643	11,052	-	-	-	-
Reimbursable services and misc activities	287,430	262,217	-	-	-	-
Sub total - Due to Other Resources and Funds	633,904	1,048,753	-	-	-	-
Due to Special Measures Fund	-	-	-	-	-	-
United Nations	-	1,037	-	-	-	-
United Nations Office of Project services	15,955	12,978	-	-	-	-
United Nations Population Fund	-	-	-	-	-	-
Government Advances for rehabilitation costs	-	-	-	918	-	-
Agency reimbursement of construction costs	-	-	3,672	3,651	-	-
Deferred rent income	-	-	-	156	-	-
Reserve for transitional measures	1,500	134	-	-	-	-
Reserve for budgeted separations	7,000	-	-	-	-	-
Reserve for UN House initiative	3,800	-	-	-	-	-
Reserve for Medical Evacuation	-	-	-	-	1,377	-
TOTAL LIABILITIES	799,772	1,186,382	385,167	333,072	42,138	29,629
Operational reserve	180,000	200,000	54,000	-	51,700	48,500
Endowment fund (PAPP)	-	-	3,000	-	-	-
Funds balance - authorized level	-	-	25,000	25,000	-	-
Special Capital Resources	1,570	1,570	-	-	-	-
Unexpended Resources	107,016	284,975	1,250,888	1,199,066	117,727	130,778
Total Unexpended Resources and Special Capital Resources	108,586	286,545	1,250,888	1,199,066	117,727	130,778
TOTAL RESERVES AND FUND BALANCES	288,586	486,545	1,332,888	1,224,066	169,427	179,278
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	1,088,358	1,672,927	1,718,055	1,557,138	211,565	208,907
	statement II.1		statement II.2		schedule 7	

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998-1999

Jul 25 2000 11:49AM

OVERVIEW
Statement of Cash Flows for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Regular Resources Activities		Other Resources Activities		Funds Administered by UNDP	
	1999	1997	1999	1997	1999	1997
CASH FLOWS FROM OPERATING ACTIVITIES						
Excess (shortfall) of Income over expenditure	(187,956)	(157,012)	115,116	330,583	(8,639)	14,369
Items not involving movement of cash	-		-	14,181	-	-
Sub total	(187,956)	(157,012)	115,116	344,764	(8,639)	14,369
1 - Add Inflows (Less outflows)						
Increase (decrease) in accounts payable and other liabilities	196	9,401	29,972	10,762	2,035	1,695
(Increase) decrease in other accounts receivable	(13,191)	(2,027)	(39,884)	(12,562)	(9,061)	(55)
(Increase) decrease in operating funds provided to Governments - net	1,480	2,500	(14,943)	(78,076)	1,477	695
(Increase) decrease in operating fund provided to Executing agents - net	(8,454)	(10,580)	(45,914)	22,282	3,095	3,060
Increase (decrease) in Reserve for Transitional measures	1,366	(8,302)	-	-	-	-
Increase (decrease) in reserves for budgeted separations	7,000	(12,357)	-	-	-	-
Increase (decrease) in unliquidated obligations	(3,934)	39,458	8,237	(17,816)	(2,708)	(3,926)
Increase (decrease) in Reserves for UN House Initiative	3,800	-	-	-	-	-
Less interest income	68,288	87,120	127,081	95,173	20,837	19,533
Net cash from operating activities	(267,981)	(226,039)	(74,497)	174,181	(34,638)	(3,695)
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES						
2 - Add Inflows (Less outflows)						
Increase (decrease) in due to other programmes - net	(410,602)	13,800	-	-	19,745	26,612
Increase (decrease) in Due to United Nations	(3,688)	358	-	-	-	-
Increase (decrease) in Due to UNOPS	2,977	7,808	-	-	-	-
Increase (decrease) in Due to UNFPA	(13,678)	(7,416)	-	-	-	-
(Increase) decrease in accrued interest	5,323	(541)	(4,027)	(9,157)	346	(2,009)
(Increase) decrease in loans to Governments	-	-	-	-	2,970	4,557
Proceeds from sale of capitalized assets	-	-	-	1,300	-	-
Recovery of capitalized assets - net	-	-	-	(598)	-	-
Long - term receivable	-	-	-	(1,127)	-	-
(Increase) decrease in due from UNDP Regular resources - net	-	-	393,302	(40,412)	-	-
Add Interest income	68,288	87,120	127,081	95,173	20,837	19,533
Net cash from investing and financing activities	(351,380)	101,129	516,356	45,179	42,998	48,693
CASH FLOWS FROM OTHER SOURCES						
Savings on prior biennium's obligations	3,845	4,756	1,087	1,073	-	97
Refunds to donors and transfers to/from other funds - net	-	-	(61,381)	14,419	(4,412)	(8,338)
Movement in operational reserves	(20,000)	-	54,000	-	3,200	8,300
Movement in reserve for medical evacuation	-	-	-	-	1,377	-
Transfers (to) from reserves and other funds	6,152	(37,507)	-	-	-	-
Net cash from other sources	(10,003)	(32,751)	(6,294)	15,492	165	59
NET INCREASE (DECREASE) IN CASH, LETTERS OF CREDIT AND INVESTMENTS	(629,364)	(157,661)	435,565	234,852	9,425	45,057
1 - CASH, LETTERS OF CREDIT AND INVESTMENTS AS AT 1 JANUARY	1,415,870	1,573,531	279,133	44,281	182,649	137,592
2 - CASH, LETTERS OF CREDIT AND INVESTMENTS AS AT 31 DECEMBER	786,506	1,415,870	714,698	279,133	192,074	182,649
	statement II.1		statement II.2		schedule 7	

The accompanying notes are an integral part of the financial statements

a/ see statement 1.1

b/ see statement 1.2

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

OVERVIEW

Movement in resources balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run Date: Jul 25 2000 08:33AM

	Regular Resources Activities	Other Resources Activities	Funds Administered by UNDP
Balance as at 1 January 1998	284,975	1,199,066	130,778
Net excess (shortfall) of income over expenditure	(187,956)	115,116	(8,639)
Savings on prior biennium's obligations	3,846	1,087	-
Transfer (to) from reserves	7,700	(54,000)	(4,100)
Refunds to donors and transfers (to) from other funds	(1,549)	(10,381)	(312)
Balance as at 31 December 1999	107,016	1,250,888	117,727

Statement I. Income and expenditures and fund balances for the biennium ended 31 December 1999

I.1 Regular Resources Actvities

(Thousands of United States dollars)

		Core Activities		Special Measures Fund for Least Developed Countries (LDCs)		Total Regular Resources Activities	
		1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME							
Contributions		1,451,582	1,621,434	2	13	1,451,584	1,621,447
Less transfer to Biennial support budget	note 6	(24,466)	(12,555)	-	-	(24,466)	(12,555)
Contributions - net		1,427,116	1,608,879	2	13	1,427,118	1,608,892
Interest Income	note 7	68,288	87,120	-	-	68,288	87,120
Other Income	schedule 1	8,974	2,215	-	-	8,974	2,215
TOTAL INCOME		1,504,378	1,698,214	2	13	1,504,380	1,698,227
EXPENDITURE							
Programme		1,077,006	1,190,601	761	760	1,077,767	1,191,361
Programme support - Implementing agents		89,871	113,033	-	-	89,871	113,033
Programme support to Resident Coordinator		21,033	6,810	-	-	21,033	6,810
UNDP Sectoral support services		527	11,073	-	-	527	11,073
Biennial support budget - net	schedule 3	493,133	485,584	-	-	493,133	485,584
Other Expenditure	schedule 1	10,000	47,378	5	-	10,005	47,378
TOTAL EXPENDITURE		1,691,570	1,854,479	766	760	1,692,336	1,855,239
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(187,192)	(156,265)	(764)	(747)	(187,956)	(157,012)
Savings on prior biennium's obligations		3,846	4,756	-	-	3,846	4,756
Transfer (to) from reserves		7,700	-	-	-	7,700	-
Refunds to donors and transfers (to) from other funds		(1,549)	(1,653)	-	-	(1,549)	(1,653)
Fund balances, 1 January		273,023	426,185	11,952	12,699	284,975	438,884
FUND BALANCES, 31 DECEMBER		95,828	273,023	11,188	11,952	107,016	284,975

overview

UNITED NATIONS DEVELOPMENT PROGRAMME

Jul 25 2000 08:47AM

BIENNIUM 1998-1999

Statement I. Income and expenditure and fund balances for the biennium ended 31 December 1999

I.2 Other Resources Activities

(Thousands of United States dollars)

		UNDP Cost-Sharing		Government Cash Counterpart Contributions (GCCC)		Trust Funds Established by UNDP		Reimbursable Support Services and Miscellaneous Activities		Elimination (2j)		Total Other Resources Activities	
		1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME													
Contributions		2,451,735	1,741,861	10,854	18,067	603,861	541,323	343,524	373,685	-	-	3,409,974	2,674,936
Interest Income	note 7	49,486	33,102	-	-	49,688	43,915	27,907	18,169	-	-	127,081	95,186
Other Income	schedule 1	-	-	-	-	364	1,064	169,059	140,016	(85,176)	(79,898)	84,247	61,182
TOTAL INCOME		2,501,221	1,774,963	10,854	18,067	653,913	586,302	540,490	531,870	(85,176)	(79,898)	3,621,302	2,831,304
EXPENDITURE													
Programme		2,269,805	1,517,080	7,381	12,624	641,544	406,331	356,423	367,288	-	-	3,275,153	2,303,323
Programme support - Implementing agents		27,984	20,272	65	216	23,386	20,134	6,042	5,676	-	-	57,477	46,298
Programme support to Resident Coordinator		-	-	-	-	-	-	690	4,190	-	-	690	4,190
Biennial support budget - net	schedule 3	76,636	71,155	-	-	32,699	28,758	145,451	111,890	(85,176)	(79,898)	169,610	131,905
Other Expenditure	schedule 1	-	-	-	-	3,054	420	202	14,585	-	-	3,256	15,005
TOTAL EXPENDITURE		2,374,425	1,608,507	7,446	12,840	700,683	455,643	508,808	503,629	(85,176)	(79,898)	3,506,186	2,500,721
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		126,796	166,456	3,408	5,227	(46,770)	130,659	31,682	28,241	-	-	115,116	330,583
Savings on prior biennium's obligations		-	-	-		-	108	1,087	965	-	-	1,087	1,073
Transfer (to) from reserves		-	-	-		-	-	(54,000)	-	-	-	(54,000)	-
Refunds to donors and transfers (to) from other funds		81	(313)	-	-	(5,443)	(21,148)	(5,019)	2,143	-	-	(10,381)	(19,318)
Fund balances, 1 January		572,821	406,678	16,194	10,967	443,796	334,177	166,255	134,906	-	-	1,199,066	886,728
FUND BALANCES, 31 DECEMBER		699,698	572,821	19,602	16,194	391,583	443,796	140,005	166,255	-	-	1,250,888	1,199,066
						schedule 5		schedule 6				overview	

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Statement II - Assets,liabilities and Reserves & Fund balances

as at 31 December

II.1 Regular Resources Activities

(Thousands of United States dollars)

Report Run date: Jul 24 2000 08:44PM

		Core Activities		Special Measures Fund for Least Developed Countries (LDCs)		Elimination (note 2j)		Total Regular Resources Activities	
		1999	1997	1999	1997	1999	1997	1999	1997
ASSETS									
Cash	note 8	13,626	-	-	-	-	-	13,626	-
Government letters of credit and Promissory notes	note 9	-	-	-	-	-	-	-	-
Investments held for									
Operational Reserves	note 2 (h)	180,000	200,000	-	-	-	-	180,000	200,000
Regular Resources		31,912	257,457	-	-	-	-	31,912	257,457
Cost-sharing		137,831	516,074	-	-	-	-	137,831	516,074
Govt Cash Counterpart contributions		19,768	16,194	-	-	-	-	19,768	16,194
Funds and Trust Funds		151,365	181,418	-	-	-	-	151,365	181,418
Reimbursable services and misc activities		238,854	244,727	-	-	-	-	238,854	244,727
Medical Insurance Plan		13,150	-	-	-	-	-	13,150	-
Sub total - Investments		772,880	1,415,870	-	-	-	-	772,880	1,415,870
Total Cash, Letters of credit and Investments		786,506	1,415,870	-	-	-	-	786,506	1,415,870
Advances									
Operating funds provided to Governments		49,042	48,229	-	-	-	-	49,042	48,229
Operating funds provided to Executing agents		87,704	63,671	-	-	-	-	87,704	63,671
Account receivables and deferred charges									
Due from:									
Due from Core Activities		-	-	11,188	11,952	(11,188)	(11,952)	-	-
Reserves for Field Accomodation		14,346	17,491	-	-	-	-	14,346	17,491
Junior Professional Officers Programme		34,231	-	-	-	-	-	34,231	-
Trust Funds Established by UNDP		12,840	57,509	-	-	-	-	12,840	57,509
Funds Administered by UNDP		24,678	15,342	-	-	-	-	24,678	15,342
United Nations Population Fund		33,872	20,194	-	-	-	-	33,872	20,194
United Nations Office for Project Services		-	-	-	-	-	-	-	-
United Nations		2,651	-	-	-	-	-	2,651	-
Other accounts receivable and deferred charges	note 12 (a)	33,029	19,839	-	-	-	-	33,029	19,839
Accrued interest		7,889	13,212	-	-	-	-	7,889	13,212
Special Capitalised Asset	note 14	1,570	1,570	-	-	-	-	1,570	1,570
TOTAL ASSETS		1,088,358	1,672,927	11,188	11,952	(11,188)	(11,952)	1,088,358	1,672,927

II.1 Regular Resources Activities (continued)

		Core Activities		Special Measures Fund for Least Developed Countries (LDCs)		Elimination (note 2j)		Total Regular Resources Activities	
		1999	1997	1999	1997	1999	1997	1999	1997
LIABILITIES									
Operating funds payable to Governments		5,306	3,013	-	-	-	-	5,306	3,013
Operating funds payable to Executing agents		21,972	6,393	-	-	-	-	21,972	6,393
Unliquidated obligations	note 17	64,434	68,368	-	-	-	-	64,434	68,368
Accounts payable	note 12 (b)	45,901	45,706	-	-	-	-	45,901	45,706
Due to Other Resources and Funds									
Cost sharing		137,831	516,074	-	-	-	-	137,831	516,074
Govt Cash Counterpart Contributions		19,768	16,194	-	-	-	-	19,768	16,194
Due to Core Activities		-	-	-	-	-	-	-	-
Trust Funds established by UNDP		188,232	243,216	-	-	-	-	188,232	243,216
Funds Administered by UNDP		643	11,052	-	-	-	-	643	11,052
Reimbursable services and misc activities		287,430	262,217	-	-	-	-	287,430	262,217
Sub total - Due to other Resources and Funds		633,904	1,048,753	-	-	-	-	633,904	1,048,753
Due to Special Measures Fund		11,188	11,952	-	-	(11,188)	(11,952)	-	-
United Nations		-	1,037	-	-	-	-	-	1,037
United Nations Office of Project services		15,955	12,978	-	-	-	-	15,955	12,978
United Nations Population Fund		-	-	-	-	-	-	-	-
Reserve for transitional measures	note 15 (a)	1,500	134	-	-	-	-	1,500	134
Deferred rent income		-	-	-	-	-	-	-	-
Reserve for budgeted separations	note 15 (a)	7,000	-	-	-	-	-	7,000	-
Reserve for UN House initiative	note 15 (b)	3,800	-	-	-	-	-	3,800	-
TOTAL LIABILITIES		810,960	1,198,334	-	-	(11,188)	(11,952)	799,772	1,186,382
RESERVES AND FUND BALANCES									
Operational reserve	note 2 (h)	180,000	200,000	-	-	-	-	180,000	200,000
Special Capital Resources	note 14	1,570	1,570	-	-	-	-	1,570	1,570
Unexpended Resources		95,828	273,023	11,188	11,952	-	-	107,016	284,975
Total Unexpended Resources and Special Capital Resources		97,398	274,593	11,188	11,952	-	-	108,586	286,545
TOTAL RESERVES AND FUND BALANCES		277,398	474,593	11,188	11,952	-		288,586	486,545
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES		1,088,358	1,672,927	11,188	11,952	(11,188)	(11,952)	1,088,358	1,672,927

The accompanying notes are integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Statement II - Assets,liabilities and Reserves and Fund balances

as at 31 December

II.2 Other Resources Activities

(Thousands of United States dollars)

Report Run date: Jul 24 2000 08:47PM

		UNDP Cost-Sharing		Government Cash Counterpart Contributions (GCCC)		Trust Funds Established by UNDP		Reimbursable Support Services and Miscellaneous Activities		Total Other Resources Activities	
		1999	1997	1999	1997	1999	1997	1999	1997	1999	1997
ASSETS											
Cash	note 8	-	-	-	-	4	219	3,651	2,408	3,655	2,627
Government letters of credit and Promissory notes	note 9	4,506	357	-	-	31,250	-	-	-	35,756	357
Investments held for											
Regular Resources		-	-	-	-	227,451	276,149	-	-	227,451	276,149
Reimbursable services and misc activities		-	-	-	-	-	-	39,036	-	39,036	-
Cost-sharing		408,800	-	-	-	-	-	-	-	408,800	-
Sub total - Investments		408,800	-	-	-	227,451	276,149	39,036	-	675,287	276,149
Total Cash, Letters of credit,Promissory notes and Investments		413,306	357	-		258,705	276,368	42,687	2,408	714,698	279,133
Advances											
Operating funds provided to Governments		130,222	102,486	449	-	24,042	26,108	-	-	154,713	128,594
Operating funds provided to Executing agents		87,704	24,761	-		1,751	1,434	-	-	89,455	26,195
Account receivables and deferred charges											
Due from Core Activities		137,831	516,074	19,768	16,194	188,232	243,216	287,430	262,217	633,261	1,037,701
Other accounts receivable and deferred charges	note 12 (a)	52,481	18,525	-	-	5,787	7,091	8,273	1,041	66,541	26,657
Accrued interest		16,441	12,694	-	-	5,439	5,159	-	-	21,880	17,853
Long-term Accounts Receivable	note 13	-	-	-	-	-	-	953	1,127	953	1,127
Loans to Governments		-	-	-	-	-	-	1,225	1,824	1,225	1,824
Construction Costs		-	-	-	-	-	-	45,308	44,558	45,308	44,558
Capitalized Rehabilitation		-	-	-	-	-	-	1,245	4,721	1,245	4,721
Household Appliance Rental Scheme		-	-	-	-	-	-	-	309	-	309
Allowance for write-down		-	-	-	-	-	-	(11,224)	(11,534)	(11,224)	(11,534)
TOTAL ASSETS		837,985	674,897	20,217	16,194	483,956	559,376	375,897	306,671	1,718,055	1,557,138

II.2 Other Resources Activities (continued)

		UNDP Cost-Sharing		Government Cash Counterpart Contributions (GCCC)		Trust Funds Established by UNDP		Reimbursable Support Services and Miscellaneous Activities		Total Other Resources Activities	
		1999	1997	1999	1997	1999	1997	1999	1997	1999	1997
LIABILITIES											
Operating funds payable to Governments		14,093	6,400	612	-	3,175	304	-	-	17,880	6,704
Operating funds payable to Executing agents		21,617	2,486	-	-	23,113	24,898	-	-	44,730	27,384
Unliquidated obligations	note 17	50,200	59,385	-	-	42,912	32,350	89,636	82,776	182,748	174,511
Accounts payable	note 12 (b)	52,377	33,805	3	-	7,333	519	15,007	10,424	74,720	44,748
Due to UNDP - Regular Resources by											
Reserve for Field Accomodation		-	-	-	-	-	-	14,346	17,491	14,346	17,491
Junior Professional Officers Programme		-	-	-	-	-	-	34,231	-	34,231	-
Trust Funds		-	-	-	-	12,840	57,509	-	-	12,840	57,509
Government Advances for rehabilitation costs		-	-	-	-	-	-	-	918	-	918
Agency reimbursement of construction costs		-	-	-	-	-	-	3,672	3,651	3,672	3,651
Deferred rent income		-	-	-	-	-	-	-	156	-	156
TOTAL LIABILITIES		138,287	102,076	615	-	89,373	115,580	156,892	115,416	385,167	333,072
RESERVES AND FUND BALANCES											
Funds balance - authorized level		-	-	-	-	-	-	25,000	25,000	25,000	25,000
Operational reserve		-	-	-	-	-	-	54,000	-	54,000	-
Endowment fund (PAPP)		-	-	-	-	3,000	-	-	-	3,000	-
Unexpended Resources		699,698	572,821	19,602	16,194	391,583	443,796	140,005	166,255	1,250,888	1,199,066
TOTAL RESERVES AND FUND BALANCES		699,698	572,821	19,602	16,194	394,583	443,796	219,005	191,255	1,332,888	1,224,066
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES		837,985	674,897	20,217	16,194	483,956	559,376	375,897	306,671	1,718,055	1,557,138
						schedule 5		schedule 6		overview	

The accompanying notes are an integral part of the financial statements

Statement III: Statement of Cash Flows for the biennium ended 31 December 1999
III.1 Regular Resources Activities

(Thousands of United States dollars)

	Core Activities	Special Measures Fund for Least Developed Countries (LDCs)	Total Regular Resources Activities 1999	1997
CASH FLOWS FROM OPERATING ACTIVITIES				
Excess (shortfall) of Income over expenditure	(187,192)	(764)	(187,956)	(157,012)
1 - Add Inflows (Less outflows)				
Increase in accounts payable	196	-	196	9,401
(Increase) in other accounts receivable	(13,191)	-	(13,191)	(2,027)
Decrease in operating funds provided to governments	1,480	-	1,480	2,500
(Increase) in operating funds provided to executing agents	(8,454)	-	(8,454)	(10,580)
Increase (decrease) in Reserve for Transitional measures	1,366	-	1,366	(8,302)
Increase (decrease) in reserves for budgeted separations	7,000	-	7,000	(12,357)
Increase (decrease) in unliquidated obligations	(3,934)	-	(3,934)	39,458
Increase (decrease) in Reserves for House Initiative	3,800	-	3,800	-
Less interest income	68,288	-	68,288	87,120
Net cash from operating activities	(267,217)	(764)	(267,981)	(226,039)
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES				
2 - Add Inflows (Less outflows)				
(Increase) in due from UNFPA	(13,678)	-	(13,678)	(7,416)
Increase (decrease) in due to other programmes - net	(411,366)	764	(410,602)	13,800
(Increase) decrease in accrued interest	5,323	-	5,323	(541)
(Increase) decrease in due from United Nations	(3,688)	-	(3,688)	358
Increase in due to UNOPS	2,977	-	2,977	7,808
Add Interest income	68,288	-	68,288	87,120
Net cash from investing and financing activities	(352,144)	764	(351,380)	101,129
CASH FLOWS FROM OTHER SOURCES				
Savings on prior biennium's obligations	3,845	-	3,845	4,756
Refunds to Donors and Transfers to/from	6,152	-	6,152	(37,507)
Movement in operational reserves	(20,000)	-	(20,000)	-
Net cash from other sources	(10,003)	-	(10,003)	(32,751)
NET INCREASE (DECREASE) IN CASH, LETTERS OF CREDIT AND INVESTMENTS	(629,364)	-	(629,364)	(157,661)
1 - CASH, LETTERS OF CREDIT AND INVESTMENTS AS AT 1 JANUARY	1,415,870	-	1,415,870	1,573,531
2 - CASH, LETTERS OF CREDIT AND INVESTMENTS AS AT 31 DECEMBER	786,506	-	786,506	1,415,870

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998-1999

Jul 25 2000 08:32AM

Statement III: Statement of Cash Flows for the biennium ended 31 December 1999
III.2 Other Resources Activities

(Thousands of United States dollars)

	Cost-sharing	Government Cash Counterpart Contributions (GCCC)	Trust Funds Established by UNDP	Reimbursable Support Services and Miscellaneous Activities	Total Other Resources Activities 1999	1997
CASH FLOWS FROM OPERATING ACTIVITIES						
Excess (shortfall) of income over expenditure	126,796	3,408	(46,770)	31,682	115,116	330,583
Income not involving movement of cash	-	-	-	-	-	14,181
Sub total	126,796	3,408	(46,770)	31,682	115,116	344,764
1 - Add Inflows (Less outflows)						
Increase (decrease) in accounts payable and other liabilities	18,572	3	6,814	4,583	29,972	10,762
(Increase) decrease in other accounts receivable	(33,956)	-	1,304	(7,232)	(39,884)	(12,562)
(Increase) decrease in operating funds provided to Governments - net	(20,043)	163	4,937	-	(14,943)	(78,076)
(Increase) decrease in operating fund provided to Executing agents - net	(43,812)	-	(2,102)	-	(45,914)	22,282
Increase (decrease) in unliquidated obligations	(9,185)	-	10,562	6,860	8,237	(17,816)
Less interest income	49,486	-	49,688	27,907	127,081	95,173
Net cash from operating activities	(11,114)	3,574	(74,943)	7,986	(74,497)	174,181
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES						
2 - Add Inflows (Less outflows)						
(Increase) decrease in due from UNDP Regular resources - net	378,243	(3,574)	10,315	8,318	393,302	(40,412)
(Increase) decrease in accrued interest	(3,747)	-	(280)	-	(4,027)	(9,157)
Proceeds from sale of capitalized assets	-	-	-	-	-	1,300
Recovery of capitalized assets - net	-	-	-	-	-	(598)
Long - term receivable	-	-	-	-	-	(1,127)
Add Interest income	49,486	-	49,688	27,907	127,081	95,173
Net cash from investing and financing activities	423,982	(3,574)	59,723	36,225	516,356	45,179
CASH FLOWS FROM OTHER SOURCES						
Savings on prior biennium's obligations	-	-	-	1,087	1,087	1,073
Refunds to donors and transfers to/from other funds - net	81	-	(2,443)	(59,019)	(61,381)	14,419
Movement in operational reserves	-	-	-	54,000	54,000	-
Net cash from other sources	81	-	(2,443)	(3,932)	(6,294)	15,492
NET INCREASE (DECREASE) IN CASH, LETTERS OF CREDIT AND INVESTMENTS	412,949	-	(17,663)	40,279	435,565	234,852
1 - CASH, LETTERS OF CREDIT AND INVESTMENTS AS AT 1 JANUARY	357	-	276,368	2,408	279,133	44,281
2 - CASH, LETTERS OF CREDIT AND INVESTMENTS AS AT 31 DECEMBER	413,306	-	258,705	42,687	714,698	279,133
					Overview	

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Statement IV

Movement in resources balances for the biennium ended 31 December 1999

IV.1 Regular Resources Activities

(Thousands of United States dollars)

Report Run Date: Jul 25 2000 08:33AM

	Core Activities	Special Measures Fund for Least Developed Countries (LDCs)	Total Regular Resources Activities
Balance as at 1 January 1998	273,023	11,952	284,975
Net excess (shortfall) of income over expenditure	(187,192)	(764)	(187,956)
Savings on prior biennium's obligations	3,846	-	3,846
Transfer (to) from reserves	7,700	-	7,700
Refunds to donors and transfers (to) from other funds	(1,549)	-	(1,549)
Balance as at 31 December 1999	95,828	11,188	107,016

overview

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Statement IV

Movement in resources balances for the biennium ended 31 December 1999

IV.2 Other Resources Activities

(Thousands of United States dollars)

Report Run Date: Jul 25 2000 08:33AM

	UNDP Cost-Sharing	Government Cash Counterpart Contributions (GCCC)	Trust Funds Established by UNDP	Reimbursable Support Services and Miscellaneous Activities	Total Other Resources Activities
Balance as at 1 January 1998	572,821	16,194	443,796	166,255	1,199,066
Net excess (shortfall) of income over expenditure	126,796	3,408	(46,770)	31,682	115,116
Savings on prior biennium's obligations	-	-	-	1,087	1,087
Transfer (to) from reserves	-	-	-	(54,000)	(54,000)
Refunds to donors and transfers (to) from other funds	81	-	(5,443)	(5,019)	(10,381)
Balance as at 31 December 1999	699,698	19,602	391,583	140,005	1,250,888

overview

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 1
Regular Resources: Other income and expenditure for the biennium ended 31 December 1999

(Thousands of United States dollars)

		1998-1999	1996-1997
OTHER INCOME			
Miscellaneous income from accounts of executing agencies(net)		1,214	-
Discounts from preferred carriers		593	437
Miscellaneous income		2,201	1,740
Donations		1	38
Net adjustments on revaluation of currencies and gains on exchange		4,917	-
Additional programme support cost reimbursements/recovery		5	-
Rental income		43	-
TOTAL OTHER INCOME		**8,974**	**2,215**
		Statement I.1	
OTHER EXPENDITURE			
Net adjustments on revaluation of currencies and losses on exchange		3,135	28,812
Additional programme support cost reimbursement / recovery		-	104
Exchange adjustments from accounts of executing agents		4,000	3,174
Bank charges		298	128
Expert hiatus financing, extended sick leave costs and compensatory payments		145	220
Premium on currency options		-	66
Miscellaneous charges from accounts of executing agents - net		-	443
Miscellaneous expenditure		1	-
Subtotal other expenditure		7,579	32,947
Write off and provision for asset write - down	note 11	2,421	14,431
TOTAL OTHER EXPENDITURE		**10,000**	**47,378**
		Statement I.1	

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 2: Programme expenditure by Executing agents and by Sources of funds

(Thousands of United States dollars)

	Biennium ended 31 December 1999									
	Expenditure charged to Regular Resources Activities									
	Target for Resource Assignment from Core (TRAC)									
Agents	Country and Regional Line. TRAC (Lines 1 1 1/1 1 2/1 2)	Countries in Special Situations: TRAC (Line 1.1.3)	Global, Interregional and Special Activities (Line 1.3)	Evalauction (Line 1.4)	TCDC: Special Resources for TCDC activities (Line 1.5)	IPF Add-on-Funds: IPF (Add-on funds)	AOS saving funds - IPF sub-line	Special Programme Resources	Special Measures Fund for the Least Developed Countries	IPF/Global Projects
UNITED NATIONS	11,158	891	52	-	1,006	-	-	545		-
UNIDO	11,415	-	-	-	-	-	-	13	-	-
FAO	31,552	91	2,086	-	-	-	-	28	-	-
UNESCO	14,262	-	6	-	-	-	-	-	-	-
ILO	19,597	-	-	-	-	-	-	784	110	-
ECA	479	-	-	-	-	-	-	(4)	-	-
ECE	86	-	-	-	-	-	-	-	-	-
ECLAC	46	-	-	-	-	-	-	-	-	-
ESCAP	284	-	-	-	-	-	-	-	-	-
ESCWA	1,137	-	(8)	-	-	-	-	55	-	-
UNCTAD	4,383	-	1,026	-	186	-	-	231	-	-
UNCHS	22,059	-	7,431	-	-	-	-	(2)	-	-
ICAO	47,255	-	-	-	-	-	189	-	-	-
WHO	15,410	-	4,558	-	-	-	-	308	-	
IBRD	1,195	-	1,037	-	-	-	8	(178)	-	-
IFC	664	-	-	-	-	-	-	-	-	-
UPU	50	-	-	-	-	-	-	-	-	-
ITU	3,167	-	-	30	-	-	-	-	131	-
WMO	3,244	-	-	-	-	-	-	-	-	
IMO	197	-	-	-	-	-	-	-	-	-
WIPO	121	-	-	-	-	-	-	-	-	
IAEA	1,818		-	-	-	-	-	-	-	-
ITC	3,502		-	-	-	-	-	-	-	-
WTO	1,027	-	-	-	-	-	-	-	-	-
AFESD	656	-	-	-	-	-	-	-	-	-
AfDB	182	-	-	-	-	-	-	-	-	-
ASDB	140	-	-	-	-	-	-	-	-	
IMF	4,147		238	-	-	7	-	-	-	-
UNV	11,651	579	-		-	-	-	109	-	-
UNITAR	-	-	-	-	-	-	-	-	-	-
DEVNET	622	-	-	-	-	-	-	-	-	-
IOM	1,281	575	-	-	-	-	-	-	-	-
MEX	2,597,955	19,004	1	-	306	3,028	17,580	10,512	445	-
UNOPS	275,595	57,356	51,117	3,156	10,921	535	2,692	17,292	75	-
UNDP Direct	19,476	9,824	1,757	-	-	-	51	605	-	-
NGOs	4,614	499	-	-	-	-	44		-	-
UNDP (ADJ) c/	7,760	-	73	-	-	-	-	-	-	-
Total inclusive of Cost-sharing	3,118,587	88,819	69,374	3,188	12,419	3,570	20,564	30,290	761	
Charged to Other source of funds	902,931	71,130	51,909	3,188	6,083	3,274	13,169	25,122	761	-
Cost-sharing	2,215,656	17,689	17,465		6,336	296	7,395	4,968	-	-
Total inclusive of Cost-sharing	3,118,587	88,819	69,374	3,188	12,419	3,570	20,564	30,290	761	-

The accompanying notes are an integral part of the financial statements

a/ see statement 1 1

b/ see statement 1 2

c/ (this id for the comments of the ? ? million difference)

Biennium ended 31 December 1999									
IPF/Interregional Projects	IPF/Regional Projects	IPF/Country	Sub-total	Government Cash Counterpart Contributions (GCCC) - 4100	Total - Biennium	Amount charged to Cost sharing	Amounts charged to other sources of funds	Total 1996-1997 GCCC	Total 1996-1997 Other sources of
-	-	-	13,652	2,898	16,550	3,911	12,639	2,922	54,484
-	-	-	11,428	52	11,480	2,935	8,545	230	26,701
-	-	-	33,749	-	33,749	4,464	29,285	231	58,381
-	-	-	14,268	174	14,442	3,795	10,647	-	14,324
-	-	-	20,491	-	20,491	4,892	15,599	-	35,831
-	-	-	475	-	475	-	475	-	1,215
-	-	-	86	-	86	-	86	-	881
-	-	-	46	-	46	-	46	-	465
-	-	-	284	-	284	160	124	-	4,144
-	-	-	1,184	-	1,184	718	466	-	301
-	-	-	5,826	-	5,826	955	4,871	-	7,482
-	-	-	29,488	67	29,555	11,470	18,085	(233)	32,122
-	-	-	47,444	-	47,444	46,586	858	1,369	76,955
-	-	-	20,276	-	20,276	2,116	18,160	-	23,384
-	-	-	2,262	-	2,262	782	1,480	-	20,007
-	-	-	664	-	664	129	535	-	1,601
-	-	-	50	-	50	18	32	-	727
-	-	-	3,328	-	3,328	2,724	604	46	5,757
-	-	-	3,244	-	3,244	2,094	1,150	-	2,335
-	-	-	197	-	197	-	197	-	53
-	-	-	321	-	321	83	238	-	1,054
-	-	-	1,818	-	1,818	1,100	718	-	2,287
-	-	-	3,502	-	3,502	2,190	1,312	-	5,572
-	-	-	1,027	-	1,027	162	865	-	2,625
-	-	-	656	-	656	297	359	-	1,200
-	-	-	182	-	182	-	182	-	161
-	-	-	140	-	140	-	140	-	183
-	-	-	4,392	-	4,392	1,227	3,165	-	7,363
-	-	-	12,339	-	12,339	2,254	10,085	-	19,315
-	-	-	-	-	-	-	-	-	8
-	-	-	622	-	622	324	298	-	936
-	-	-	1,856	-	1,856	-	1,856	-	114
-	-	-	2,648,831	3,992	2,652,823	2,073,532	579,291	6,413	1,936,005
-	-	-	418,741	198	418,939	79,950	338,989	1,646	350,506
-	-	-	31,713	-	31,713	15,784	15,929	-	13,953
-	-	-	5,157	-	5,157	2,452	2,705	-	3
-	-	-	8,138	-	8,138	2,699	5,439	-	-
-	-	-	3,347,877	7,191	3,354,953	2,269,805	1,085,148	12,624	2,708,441
-	-	-	1,077,767	7,181	1,085,148	-	-	-	1,191,361
-	-	-	2,269,805	-	2,269,805	-	-	-	1,517,080
-	-	-	3,347,572	7,181	3,354,953	-	-	-	2,708,441

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 2.1
Agents support costs and Technical support services by Implementing agents and Sources of fund

(Thousands of United States dollars)

	Biennium ended 31 December 1999							
	Countries in Special Situations (TRAC 1.1.3)	Global, Interegiona l and Special Activities	Evaluation Line 1.4	TCDC Line 1.5	Support for Technical Services - STS (Line 2.3)	Resource for implementat ion (Line 1.6)	Support for Policy and Programme Development - SPPD (	TRAC (Lines 1.1.1, 1.1.2, & 1.2)
Agents								
UNITED NATIONS	-	10	-	101	2,404	7	7,205	3,183
UNIDO	-	-	-	-	1,418	-	2,296	1,912
FAO	13	1	-	-	3,650	-	4,519	4,239
UNESCO	-	-	-	-	1,584	-	2,776	1,489
ILO	-	-	-	-	1,776	-	4,285	2,626
ECA	-	-	-	-	86	-	200	46
ECLAC	1	-	-	-	304	-	1,008	26
ESCAP	-	-	-	-	17	-	342	28
ESCWA	-	-	-	-	-	-	-	148
ECE	-	-	-	-	-	-	131	-
UNCTAD	-	91	-	19	161	-	843	724
UNCHS	-	776	-	-	1,439	-	1,547	2,663
ICAO	-	-	-	-	83	2	125	3,980
WHO	-	267	-	-	38	-	357	1,532
IBRD	-	71	-	-	-	1	-	235
IFC	-	-	-	-	-	-	-	(1,248)
UPU	-	-	-	-	15	-	14	18
ITU	-	-	-	-	-	-	23	11,268
WMO	-	-	-	-	95	-	215	624
IMO	-	-	-	-	-	-	102	38
WIPO	-	-	-	-	-	-	-	69
IAEA	-	-	-	-	22	-	-	347
ITC	-	-	-	-	90	-	245	720
WTO	-	-	-	-	125	-	557	243
AfDB	-	-	-	-	-	-	-	18
ADB	-	-	-	-	-	-	-	20
IMF	-	17	-	-	-	-	-	560
AFESD	-	-	-	-	-	-	-	66
UNITAR	-	-	-	-	23	-	30	-
IOM	58	-	-	-	-	-	8	159
UNOPS	5,438	2,556	265	1,049	-	-	-	28,173
UNDP	-	2	-	-	-	-	-	-
Total	5,510	3,792	265	1,169	13,330	10	26,828	63,904
Portion charged to Cost-sharing	1,494	1,263	-	597	(68)	20	72	24,810
Net	4,016	2,529	265	572	13,398	(10)	26,756	39,094

Global & Interregional IPF	IPF Add-on	Other resources (SPR, LDCs & SIS, AOS	Total Regular Resources	Government Cash Counterpart Contributio	Total Biennium	Total 1996-1997 Regular Resources	Total 1996-1997 GCCC
(5)	-	579	13,483	45	13,528	18,744	103
-	-	438	6,064	-	6,064	10,775	8
3	-	11	12,436	-	12,436	16,197	9
-	-	18	5,867	17	5,884	5,913	-
-	-	62	8,749	-	8,749	11,648	-
-	-	-	331	-	331	168	-
-	-	3	1,342	-	1,342	218	-
-	-	-	387	-	387	489	-
-	-	6	154	-	154	30	-
-	-	-	131	-	131	117	-
-	-	158	1,996	-	1,996	1,443	-
(9)	-	415	6,831	-	6,831	5,271	(10)
-	(44)	47	4,193	-	4,193	7,279	48
-	-	33	2,228	-	2,228	2,737	-
32	-	-	339	-	339	3,902	-
-	-	-	(1,248)	-	(1,248)	215	-
-	-	-	47	-	47	193	-
-	-	(4,113)	7,177	-	7,177	3,512	1
-	-	-	934	-	934	784	-
-	-	-	140	-	140	24	-
-	-	-	69	-	69	273	-
-	-	-	369	-	369	528	-
-	-	29	1,084	-	1,084	1,827	-
-	-	12	937	-	937	787	-
-	-	-	18	-	18	15	-
-	16	8	43	-	43	122	-
7	1	-	585	-	585	1,365	-
-	-	-	66	-	66	139	-
-	-	-	53	-	53	-	-
-	-	-	225	-	225	11	-
1,982	118	3,240	42,820	3	42,823	38,497	-
-	-	-	107	-	107	82	57
2,010	91	946	117,855	65	117,920	133,305	216
8	2	(214)	27,984	-	27,984	20,272	-
2,002	89	1,160	89,871	65	89,936	113,033	216

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

SCHEDULE 3: Biennial support budget for the biennium ended 31 December 1999

Programme support activities

Management and administration costs

Support to operational activities of the United Nations system

(Thousands of United States Dollars)

	Revised appropriations 1998 - 1999	1998-1999 Expenditure: Disbursements	Unliquidated obligations	Total	Unencumbered balance 31 December 1999
PROGRAMME SUPPORT ACTIVITIES					
Country offices	271,576	229,242	11,988	241,230	30,346
Headquarters	63,985	56,067	2,750	58,817	5,168
Total	335,561	285,309	14,738	300,047	35,514
MANAGEMENT AND ADMINISTRATION					
MANAGEMENT AND ADMINISTRATION	120,540	114,123	10,292	124,415	(3,875)
Total	120,540	114,123	10,292	124,415	(3,875)
SUPPORT TO OPERATIONAL ACTIVITES OF THE UN SYSTEM					
Country offices	97,606	83,040	4,373	87,413	10,193
Development Group Office	2,614	2,161	40	2,201	413
Inter-Agency Procurement Services Office	3,897	3,351	142	3,493	404
United Nations Volunteers programme	30,376	26,145	815	26,960	3,416
Total	134,493	114,697	5,370	120,067	14,426
Total Biennial support budget - gross	590,594	514,129	30,400	544,529	46,065
Less Income	(72,127)	(51,396)	-	(51,396)	(20,731)
Total Biennial support budget - net	518,467	462,733	30,400	493,133	25,334

Statement I.1

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

SCHEDULE 4

Regular resources: Biennial support budget - Gross

Expenditure against Biennial support budget - Gross by major category of expenditure

for the biennium ended 31 December 1999

(Thousands of United States Dollars)

	Revised appropriations 1998 - 1999	1998-1999 Expenditure			Unencumbered balance 31 December 1999
		Disbursements	Unliquidated obligations	Total	
Posts	403,818	343,917	16,020	359,937	43,881
Other staff costs	9,560	8,995	194	9,189	371
Consultants	6,673	10,958	925	11,883	(5,210)
Travel	16,334	16,839	2,314	19,153	(2,819)
Operating expenses	110,518	98,656	5,352	104,008	6,510
Furniture and equipment	20,859	17,137	3,472	20,609	250
Reimbursements/Contributions	15,152	12,914	1,959	14,873	279
Development support services	7,680	4,713	164	4,877	2,803
Total	590,594	514,129	30,400	544,529	46,065

schedule 3

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations c/	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
Fund Manager: EDP															
Trust Fund to Combat Desertification and Drought (UNSO)	1998-1999	23,372	3,779	1,759	1,161	6,699	7,410	5,106	2,884	15,400	(139)	14,532	9,545	-	292
	1996-1997	24,824	9,249	1,962	5,202	16,413	9,144	6,634	1,695	17,473	(392)	23,372	16,350	-	5,350
Trust Fund for the Global Environmental Facility (GEF)	1998-1999	39,719	139,592	4,747	653	144,992	132,739	22,178	2,159	157,076	-	27,635	304,855	(277,220)	2,877
	1996-1997	45,218	112,047	6,055	609	118,711	104,742	16,907	1,876	123,525	(685)	39,719	156,554	(116,835)	230
Multilateral Fund for the Implementation of the Montreal Protocol	1998-1999	84,880	76,169	13,527	1,376	91,072	69,150	9,114	1,075	79,339	-	96,613	65,831	-	-
	1996-1997	72,169	66,558	13,955	612	81,125	60,841	7,263	331	68,435	21	84,880	55,364	-	-
Capacity "21" Trust Fund	1998-1999	49,102	6,876	5,222	63	12,161	15,234	2,271	814	18,319	-	42,944	16,179	-	539
	1996-1997	40,237	17,689	7,227	1,271	26,187	14,186	2,227	771	17,184	(138)	49,102	18,239	-	598
UNDP Energy Account	1998-1999	3,096	1,792	583	(4)	2,371	1,592	574	-	2,166	-	3,301	1,458	-	560
	1996-1997	4,743	2,196	576	-	2,772	3,756	763	2	4,521	102	3,096	2,217	-	2,514
Government of France Trust Fund for the UNDP/World Bank Energy Sector Management Assessment Programme	1998-1999	722	-	80	-	80	144	16	-	160	-	642	166	-	-
	1996-1997	1,100	-	119	-	119	448	49	-	497	-	722	262	-	-
UNDP Trust Fund for the Protection of the Ozone Layer	1998-1999	61	-	5	-	5	-	-	-	-	-	46	9	-	-
	1996-1997	46	-	5	-	5	9	1	-	10	-	41	9	-	-
World Maritime University Trust Fund	1998-1999	53	13	7	-	20	-	-	-	-	-	73	-	-	-
	1996-1997	110	34	10	-	44	100	1	-	101	-	53	-	-	-
Trust Fund to Mainstream Human Development into Operational Activities	1998-1999	1,282	-	142	-	142	-	-	-	-	-	1,424	73	-	-
	1996-1997	1,128	-	127	-	127	(24)	(3)	-	(27)	-	1,282	73	-	-

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

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Global Consultation on Water Supply and Sanitation for the 1990s	1998-1999	90	-	10	-	10	-	-	-	-	(16)	84	23	-	-
	1996-1997	78	-	9	-	9	(3)	-	-	(3)	-	90	19	-	-
Government of Germany Trust Fund for the UNDP/World Bank Energy Sector Management Assistance Programme	1998-1999	928	-	71	-	71	710	86	-	796	-	203	52	-	53
	1996-1997	577	824	77	-	901	490	60	-	550	-	928	-	-	59
Trust Fund for UNDP History Project	1998-1999	5	-	-	-	-	-	-	-	-	-	5	-	-	-
	1996-1997	25	6	3	-	9	29	-	-	29	-	5	-	-	-
UNDP Trust Fund for Council on Health Research for Development (COHRED)	1998-1999	(69)	970	-	-	970	989	70	-	1,059	-	(158)	-	(158)	-
	1996-1997	45	908	-	-	908	955	67	-	1,022	-	(69)	72	(141)	-
UNDP Trust Fund for Technical Assistance to Electoral Processes	1998-1999	70	-	7	-	7	-	-	-	-	-	77	-	-	-
	1996-1997	63	-	7	-	7	-	-	-	-	-	70	-	-	-
Enhancement of Private Sector Role in Development	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	-	-	-	50	50	-	-	50	50	-	-	-	-	-
UNDP Trust Fund in Support of the Activities of the World Commission on Forests and Sustainable Development	1998-1999	(385)	222	1	-	223	(146)	(14)	-	(160)	-	(2)	-	(2)	80
	1996-1997	-	484	(6)	-	478	767	96	-	863	-	(385)	-	(385)	164
UNDP Trust Fund for World Summit on Social Development	1998-1999	9,501	73	785	-	858	3,607	251	-	3,858	(1,393)	5,108	2,981	-	262
	1996-1997	-	10,458	91	-	10,549	1,003	45	-	1,048	-	9,501	4,376	-	335
UNDP Trust Fund for Public-Private Partnerships for the Urban Environment	1998-1999	707	234	53	806	1,093	817	90	-	907	-	893	47	-	-
	1996-1997	-	1,294	-		1,294	529	58	-	587	-	707	448	-	-

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
UNDP/Denmark Trust Fund for Local Initiative Facility for Urban Environment (LIFE) in the Low-Income Urban Areas in Thailand	1998-1999	87	-	11	-	11	(6)	(1)	-	(7)	-	105	1	-	-
	1996-1997	357	-	28	-	28	273	25	-	298	-	87	78	-	-
UNDP/Denmark Trust Fund for Global and Regional Support for the Aid Accountability Initiative	1998-1999	2,841	-	204	-	204	2,190	132	-	2,322	-	723	521	-	-
	1996-1997	-	4,302	86	-	4,388	1,449	98	-	1,547	-	2,841	307	-	-
Netherlands Trust Fund for Special Action Programme for Public Administration and Management (SAPAM)	1998-1999	2,327	-	252	-	252	647	65	-	712	-	1,867	965	-	-
	1996-1997	2,164	-	254	-	254	81	10	-	91	-	2,327	1,175	-	-
UNDP Trust Fund to Support Micro-Finance and Enterprise Development	1998-1999	1,069	-	103	-	103	665	67	-	732	-	440	359	-	-
	1996-1997	-	1,079		-	1,079	9	1	-	10	-	1,069	1,089	(20)	
UNDP Development Study Programme	1998-1999	(153)	60	-	-	60	(92)	(1)	-	(93)	-	-	103	(103)	-
	1996-1997	120	53	-	-	53	326	-	-	326	-	(153)	11	(164)	30
UNDP/Sweden Trust Fund on Support to the Technical Advisory Committee on the Global Water Partnership	1998-1999	374	1,479	-	-	1,479	1,258	139	-	1,397	-	456	-	-	-
	1996-1997	-	374	-	-	374	-	-	-	-	-	374	-	-	12
UNDP/Norway Trust Fund for AIJ Clean Development Project	1998-1999	-	436	9	-	445	390	40	-	430	-	15	7	-	-
	1996-1997	-	-		-	-	-	-	-	-	-	-	-	-	-
UNDP/EEC Trust Fund for Sustainable Energy as a Tool for Development for ACP Countries	1998-1999	-	458	-	-	458	486	34	-	520	-	(62)	30	(92)	71
	1996-1997		-	-	-		-	-		-	-	-	-	-	-

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations c/	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
UNDP/European Commission Ministerial on Poverty and Environment	1998-1999	-	74	-	-	74	-	-	-	-	-	74	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to the South Asian Regional Technical Avisory Committee (SASTAC) of the Global Water Patnership	1998-1999	-	65	-	-	65	-	-	-	-	-	65	(24)	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund for Support to the Sustainable Energy and Environment Division (SEED) in the Area of Water Resources and Gender	1998-1999	-	609	-	-	609	490	64	-	554	-	55	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to the Southeast Asian Regional Technical Advisory Committee (SEATEC) of the Global Water Patnership	1998-1999	-	108	-	-	108	22	2	-	24	-	84	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trust Fund for the Follow-up Activities to the World Summit on Social Development (WSSD), Phase II	1998-1999	-	2,684	3	-	2,687	194	22	-	216	-	2,471	1,852	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund Agreement on Support to Mainstreaming Environment in UNDP: A UNDP/SIDA Patenrship Regarding Establishment of an Environmental Management	1998-1999	-	110	-	-	110	-	-	-	-	-	110	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund for Support to the project Energy and Women: Generating Opportunities for Development	1998-1999	-	432	-	-	432	50	4	-	54	-	378	-	-	329
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

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Trust Fund for Special Economic Assistance Programmes	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	237	-	13	-	13	-	-	-	-	(250)	-	-	-	-
International Development Research Center Trust Fund for Information Management Trainning Series	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	(11)	-	-	-	-	(10)	(1)	-	(11)	-	-	-	-	-
Support to Decentralized Government Programme	1998-1999	-	975	-	-	975	-	-	-	-	-	975	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EEC Trust Fund for Forest Management to Support Sustainable Livelihoods in Cameroon, Guyana and Malawi	1998-1999	-	412	-	-	412	-	-	-	-	-	412	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to the South American Regional Technical Advisory Committee (SAMTAC) of the Global Water Partnership	1998-1999	-	129	-	-	129	81	10	-	91	-	38	34	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Fund Manager: EDP	1998-1999	219,659	237,751	27,581	4,055	269,387	238,621	40,319	6,932	285,872	(1,548)	201,626	405,067	(277,575)	5,063
	1996-1997	193,230	227,555	30,598	7,744	265,897	199,100	34,301	4,725	238,126	(1,342)	219,659	256,643	(117,545)	9,292
Fund Manager: UNDP Africa															
UNDP Trust Fund for Angola	1998-1999	19,130	111	739	5,044	5,894	3,398	514	10,983	14,895	-	10,129	9,823	-	2,841
	1996-1997	579	7,650	69	16,787	24,506	294	9	5,645	5,948	(7)	19,130	13,635	-	3,128
UNDP/Sweden Trust Fund on Support to a Financial Systems Development Project, Angola Phase II	1998-1999	310	-	-	-	-	188	20	-	208	-	102	161	(59)	-
	1996-1997	923	602	61	-	663	1,084	131	-	1,215	(61)	310	555	(245)	-

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations c/	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
UNDP Trust Fund for Emergency Humanitarian Assistance to Angola	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	-	-	4	-	4	-	-	-	-	(4)	-	-	-	-
Trust Fund for the Norwegian Contribution to the Angolan Petroleum Training Centre in Sumbe	1998-1999	635	-	71	-	71	-	-	-	-	-	706	-	-	-
	1996-1997	572	-	63	-	63	-	-	-	-	-	635	-	-	-
UNDP/Sweden Trust Fund for Support to the Preparation of a Country Report on Water Resources in Angola	1998-1999	53	-	-	-	-	-	-	-	-	-	53	-	-	-
	1996-1997	-	53	-	-	53	-	-	-	-	-	53	-	-	-
UNDP/Denmark Trust Fund for Electoral Assistance Project in Burundi	1998-1999	172	-	19	-	19	-	-	-	-	-	191	-	-	-
	1996-1997	155	-	17	-	17	-	-	-	-	-	172	150	-	-
UNDP/Sweden Trust Fund to Support Reconstruction and Reconciliation Activities in Burundi	1998-1999	108	769	7	-	776	945	28	-	973	-	(89)	-	(89)	853
	1996-1997	142	112	9	-	121	142	4	-	146	(9)	108	609	(501)	1,745
Finland/UNDP Trust Fund for the Construction of an Agro-Veterinary School in Rushashi	1998-1999	1,354	-	122	-	122	13	1	-	14	(921)	541	131	-	-
	1996-1997	1,162	185	138	-	323	123	8	-	131	-	1,354	145	-	-
UNDP Trust Fund for Rwanda	1998-1999	41,881	15,403	2,560	17,464	35,427	32,806	770	14,871	48,447	-	28,861	26,116	-	6,301
	1996-1997	16,875	44,650	808	11,218	56,676	17,723	1,800	12,147	31,670	-	41,881	23,524	-	4,959
Trust Fund for Emergency Assistance to the People's Republic of Mozambique	1998-1999	123	(270)	14	-	(256)	15	-	-	15	-	(148)	163	(311)	-
	1996-1997	1,411	-	70	-	70	1,324	27	-	1,351	(7)	123	162	(39)	-
UNDP Trust Fund for the Mozambique Demobilization Programme	1998-1999	170	-	19	-	19	-	-	-	-	-	189	105	-	-
	1996-1997	157	-	29	-	29	16	-	-	16	-	170	105	-	-

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

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UNDP Trust Fund for the Reintegration of Demobilized Military Personnel in Mozambique	1998-1999	1,269	-	183	-	183	591	11	-	602	(473)	377	9	-	-
	1996-1997	9,236	1,064	634	-	1,698	9,316	268	-	9,584	(81)	1,269	1,542	(273)	-
UNDP/Norway Trust Fund for Assistance to the Electoral Process in Mozambique	1998-1999	(749)	1,414	60	1,907	3,381	1,201	71	225	1,497	-	1,135	-	-	264
	1996-1997	369	1,921	242	1,333	3,496	2,963	158	1,493	4,614	-	(749)	1,060	(1,809)	1,577
UNDP/IDA Trust Fund for the National Environment Support Programme in Mozambique	1998-1999	251	-	20	-	20	190	10	-	200	-	71	17	-	-
	1996-1997	225	-	26	-	26	-	-	-	-	-	251	208	-	-
UNDP Trust Fund for the Mozambique Mine Clearance Programme	1998-1999	2,220	9,148	240	2,588	11,976	6,500	351	3,399	10,250	-	3,946	6,150	(2,204)	-
	1996-1997	395	2,390	85	-	2,475	606	44	-	650	-	2,220	10,038	(7,818)	835
Sweden Trust Fund for "Support to the Programme for Refugee Reintegration and Rehabilitation of Resettlement Areas in Eritrea"	1998-1999	2,055	-	(43)	-	(43)	1,850	18	-	1,868	-	144	-	-	-
	1996-1997	2,055	-	211	-	211	-	-	-	-	(211)	2,055	2,034	-	-
Trust Fund for Democratization Support to Electoral Process in Guinea-Bissau	1998-1999	65	(29)	7	-	(22)	1,271	-	-	1,271	-	(1,228)	730	(1,958)	-
	1996-1997	32	-	33	-	33	-	-	-	-	-	65	11	-	-
UNDP Trust Fund for Demobilization, Reintegration, Rehabilitation and Recovery in Sierra Leone	1998-1999	1,232	-	156	-	156	(151)	(20)	-	(171)	-	1,569	1,051	-	-
	1996-1997	-	2,251	13	-	2,264	906	126	-	1,032	-	1,232	743	-	-
CIDA/UNDP Trust Fund to Support "Recensement general de la population et de l'habitat" in Senegal	1998-1999	491	-	55	-	55	-	-	-	-	-	546	67	-	-
	1996-1997	440	-	51	-	51	-	-	-	-	-	491	67	-	-

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UNDP Trust Fund to Support the Peace Process in North Mali	1998-1999	182	3,604	8	-	3,612	4,076	191	-	4,267	-	(473)	569	(1,042)	5
	1996-1997	1,368	7,935	2	-	7,937	8,842	281	-	9,123	-	182	-	-	5
UNDP/Sweden Trust Fund for Support to the Electoral Process in Mali	1998-1999	66	-	-	-	-	-	-	-	-	-	66	-	-	-
	1996 1997	-	66	-	-	66	-	-	-	-	-	66	-	-	-
UNDP Trust Fund for Namibia	1998-1999	113	123	4	-	127	30	3	-	33	-	207	387	(180)	5
	1996-1997	425	-	54	-	54	337	29	-	366	-	113	325	(212)	5
UNDP Trust Fund for the UN Educational and Training Programme for Southern Africa (UNETPSA)	1998-1999	3,801	1,401	209	2,978	4,588	2,287	113	1,389	3,789	-	4,600	220	-	9
	1996-1997	-	7,258	116	1,201	8,575	2,806	224	1,744	4,774	-	3,801	2,353	-	4
UNDP Trust Fund in Support of the Steering Committee and Secretariat for the United Nations Programme of Action for African Economic Recovery and Development	1998-1999	16	-	2	-	2	-	-	-	-	-	18	10	-	-
	1996-1997	14	-	5	-	5	3	-	-	3	-	16	10	-	-
Trust Fund with Norway for Support for Governance in Africa	1998-1999	11,476	2,063	1,182	-	3,245	4,456	357	-	4,813	-	9,908	5,635	-	-
	1996-1997	10,090	1,743	592	-	2,335	863	86	-	949	-	11,476	7,884	-	1,933
African Training and Management Services (ATMS) Project	1998-1999	923	-	122	-	122	805	104	-	909	-	136	30	-	-
	1996-1997	308	1,700	90	-	1,790	1,054	121	-	1,175	-	923	915	-	-
UNDP/United Support of Artists for Africa Trust Fund	1998-1999	47	-	10	-	10	-	-	-	-	-	57	-	-	-
	1996-1997	319	-	36	-	36	277	31	-	308	-	47	-	-	-
UNDP Trust Fund for Assistance to Refugee-Related Development Projects in Africa	1998-1999	526	-	37	-	37	1	-	-	1	-	562	144	-	-
	1996-1997	802	-	75	-	75	336	15	-	351	-	526	141	-	-

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UNDP Trust Fund to Combat Poverty and Hunger in Africa	1998-1999	1,106	-	4	102	106	-	-	-	-	-	1,212	35	-	-
	1996-1997	1,017	-	15	74	89	-	-	-	-	-	1,106	35	-	-
UNDP/Live Aid Foundation Trust Fund	1998-1999	52	-	6	-	6	-	-	-	-	(58)	-	-	-	-
	1996-1997	47	-	5	-	5	-	-	-	-	-	52	-	-	-
Finland Trust Fund for National Technical Co-operation Assessment and Programme Activities (NATCAP)	1998-1999	697	-	77	-	77	139	16	-	155	-	619	477	-	-
	1996-1997	950	-	99	-	99	317	35	-	352	-	697	710	(13)	-
CIDA/UNDP Trust Fund for the African Project Development Facility	1998-1999	22	-	2	-	2	-	-	-	-	-	24	21	-	-
	1996-1997	(9)	-	1		1		(10)	-	(10)	-	22	21		-
UNDP Trust Fund for Receipt of Payments by Users of the African Project Development Facility	1998-1999	57	3	14	-	17	35	4	-	39	-	35	13	-	-
	1996-1997	180	65	27	-	92	194	21	-	215	-	57	52	-	-
Trust Fund for Special Netherlands Contribution for the Least Developed Countries	1998-1999	648	-	71	-	71	61	4	-	65	-	654	152	-	-
	1996-1997	680	-	76	-	76	96	12	-	108	-	648	170	-	-
UNDP Trust Fund for Pooling Agreement for Technical Assistance to the Health Sector	1998-1999	2,972	2,862	255	-	3,117	4,779	143	-	4,922	-	1,167	485	-	-
	1996-1997	1,999	2,942	191	-	3,133	2,097	63	-	2,160	-	2,972	3,259	(287)	587
Fonds Fiduciaire du PNUD Concernant l'Organisation pour l'harmonisation en Afrique du Droit des Affaires (OHADA TF)	1998-1999	230	9,919	570	-	10,489	3,486	1,364	-	4,850	-	5,869	17,056	(11,187)	-
	1996-1997	-	1,214	(3)	-	1,211	843	138	-	981	-	230	19,853	(19,623)	-
UNDP Trust Fund to Support Governance in Africa	1998-1999	938	(938)	11	268	(659)	-	-	140	140	-	139	2,169	(2,030)	131
	1996-1997		938	-	-	938	-	-	-	-	-	938	-	-	-

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UNDP/EEC Trust Fund Agreement for the Africa 2000 Network Programme: Grants in Burkina Faso, Cameroon and Uganda	1998-1999	315	619	15	-	634	684	41	-	725	-	224	438	(214)	142
	1996-1997	-	315	-	-	315	-	-	-	-	-	315	-	-	805
UNDP Trust Fund for the African 2000 Network	1998-1999	755	-	38	-	38	45	6	-	51	-	742	387	-	-
	1996-1997	1,278	-	109	-	109	554	78	-	632	-	755	602	-	-
UNDP/Sweden Trust Fund on Support of HIV/AIDs Programme in Botswana	1998-1999	-	654	-	-	654	713	21	-	734	-	(80)	-	(80)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to the Implementation of Economic Management Capacity Building Programme (Pronage) in Guinea-Bissau	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	705
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to Returning IDPs in Liberia	1998-1999	-	487	-	-	487	363	40	-	403	-	84	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund for Consolidated Inter-agency Appeal for Burundi	1998-1999	-	474	-	-	474	-	-	-	-	-	474	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden to Support Y2K Planning and Technical Support Project in Zimbabwe	1998-1999	-	112	-	-	112	219	2	-	221	-	(109)	-	(109)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Nations Trust Fund for Operational Programme in Lesotho	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	510	-	29	-	29	-	-	-	-	(539)	-	-	-	-

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UNDP Trust Fund for Guinea-Bissau	1998-1999	-	-	-	1,658	1,658	-	-	-	-	-	1,658	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EEC Trust Fund for Support to Africa Governance Forum II	1998-1999	-	-	-	-	-	182	18	-	200	-	(200)	(200)	-	-
	1996-1997	-	-	-		-	-	-	-	-	-	-	-	-	-
TOTAL Fund Manager: UNDP Africa	1998-1999	95,712	47,929	6,866	32,009	86,804	71,178	4,201	31,007	106,386	(1,452)	74,678	71,751	(19,463)	11,256
	1996-1997	54,706	85,054	4,082	30,613	119,749	53,116	3,679	21,029	77,824	(919)	95,712	90,918	(30,820)	15,583
Fund Manager: UNDP Asia/Pacific															
UNDP Trust Fund for Humanitarian and Rehabilitation Assistance for Cambodia	1998-1999	139	-	-	16	16	-	-	-	-	-	155	-	-	-
	1996-1997	134	-	-	15	15	-	-	11	11	1	139	15	-	-
UNDP Trust Fund for Capacity Building in De-mining Operations for Cambodia	1998-1999	3,562	12,307	416	300	13,023	11,881	634	3	12,518	-	4,067	253	-	-
	1996-1997	1,118	18,939	89	-	19,028	15,499	1,085	-	16,584	-	3,562	336	-	-
Sweden Trust Fund for "Support to De mining Programmes in Cambodia through the Cambodia Mine Action Centre"	1998-1999	4,167	1,299	-	-	1,299	5,004	229	-	5,233	-	233	-	-	-
	1996-1997	1,378	5,349	100		5,449	2,438	121	-	2,559	(101)	4,167	216	-	1,316
Sweden Trust Fund for "Support to Cambodia Resettlement and Reintegration Programme (CARERE)"	1998-1999	1,184	7,150	-	-	7,150	7,976	423	-	8,399	-	(65)	-	(65)	-
	1996-1997	1,341	5,813	61	-	5,874	5,467	503	-	5,970	(61)	1,184	1,293	(109)	31
UNDP/Sweden Trust Fund for "Support to Rural Development in Cambodia"	1998-1999	2,510	303	-	-	303	2,568	283	-	2,851	-	(38)	-	(38)	-
	1996-1997	-	2,511	20	-	2,531	1	-	-	1	(20)	2,510	2,187	-	-

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UNDP Trust Fund in Support of the Cambodia Area Rehabilitation and Reintegration	1998-1999	495	4,158	77	-	4,235	2,134	193	-	2,327	-	2,403	2,235	-	-
	1996-1997		2,282	-	-	2,282	1,625	162	-	1,787	-	495	397	-	-
UNDP Trust Fund for Support to Local and National Elections in Cambodia	1998-1999	-	10,332	-	484	10,816	8,879	1,007	-	9,886	-	930	-	-	-
	1996-1997	-	-	-	-		-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund for Alleviation of Poverty Through ACLEDA's (Association of Cambodian Local Economic Development Agencies) Financial Services	1998-1999	2,105	-	-	-	-	2,044	61	-	2,105	-	-	-	-	-
	1996-1997	-	2,105	-	-	2,105	-	-	-	-	-	2,105	-	-	-
UNDP Fund for Emergency Assistance to the People's Republic of Bangladesh	1998-1999	178	-	20	-	20	(65)	(4)	-	(69)	-	267	-	-	-
	1996-1997	159	-	19	-	19	-	-	-	-	-	178	-	-	-
UNDP Fund for the Utilization of the Residual Funds of the United Nations Special Relief Office in Bangladesh (UNROB)	1998-1999	746	-	82	-	82	-	-	-	-	-	828	207	-	-
	1996-1997	672	-	74	-	74	-	-	-	-	-	746	207	-	-
UNDP/Denmark Trust Fund for the "International Training Network Centre for Water Supply and Waste Management in Bangladesh"	1998-1999	450	269	36	-	305	328	34	-	362	-	393	688	(295)	261
	1996-1997	-	645	7	-	652	182	20	-	202	-	450	1,048	(598)	-
UNDP/Sweden Trust Fund for Support to the Science, Technology and Environment Operation in Lao PDR (STENO)	1998-1999	321	110	-	-	110	489	5	-	494	-	(63)	-	(63)	-
	1996-1997	246	75	15	-	90	-	-	-	-	(15)	321	310	-	-

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UNDP/LAO PDR Trust Fund for Clearance of Unexploded Ordnance (UXO)	1998-1999	4,718	5,684	295	1,296	7,275	7,264	218	335	7,817	-	4,176	2,199	-	1,724
	1996-1997	338	3,932	97	363	4,392	-	-	-	-	(12)	4,718	4,954	(236)	524
UNDP/Sweden Trust Fund for Support to Integrated Crop and Food Production in Afghanistan	1998-1999	803	-	(5)	-	(5)	340	34	-	374	-	424	-	-	-
	1996-1997	706	1,031	46	-	1,077	862	86	-	948	(32)	803	632	-	-
UNDP/Sweden Trust Fund for Support to the Rural Rehabilitation Programme in Afghanistan	1998-1999	7	-	-	-	-	-	-	-	-	-	7	-	-	-
	1996-1997	409	-	15	-	15	376	41	-	417	-	7	-	-	-
UNDP Afghanistan Emergency Trust Fund	1998-1999	83	64	10	-	74	8	1	-	9	-	148	342	(194)	-
	1996-1997	(96)	-	1	-	1	(160)	(18)	-	(178)	-	83	175	(92)	-
Sweden Trust Fund for the Project "Support to the Comprehensive Disabled Afghans Programme (CDAP)"	1998-1999	444	357	-	-	357	1,216	134	-	1,350	-	(549)	-	(549)	-
	1996-1997	390	781	9	-	790	651	76	-	727	(9)	444	31	-	362
UNDP/Sweden Trust Fund for Support to Food Security through Sustainable Crop Production (FAO) in Afghanistan	1998-1999	-	809	-	-	809	-	-	-	-	-	809	-	-	-
	1996-1997	-	-		-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund in Support to the P.E.A.C.E Programme in Afghanistan	1998-1999	-	192	-	-	192	-	-	-	-	-	192	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIDA/UNDP Trust Fund for the Pakistan National Household Survey Capability Programme	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	69	-	4		4	-	(2)	-	(2)	(75)	-	-	-	-

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UNDP Trust Fund for the Republic of Maldives	1998-1999	29	-	4	-	4	-	-	-	-	-	33	3	-	-
	1996-1997	27	-	2	-	2	-	-	-	-	-	29	3	-	-
UNDP/NOVIB/Group of Resource Persons for Awareness Creation for Environment and Sustainable Development in Asia	1998-1999	62	-	4	-	4	75	8	-	83	-	(17)	-	(17)	27
	1996-1997	56	-	6	-	6	-	-	-	-	-	62	82	(20)	27
Trust Fund for Environmental Conservation in Bhutan	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	11,693	4,060	513	-	4,573	114	20	-	134	(16,132)	-	-	-	-
Sweden Trust Fund for "Strengthening Financial Policies and Institutions in Vietnam"	1998-1999	209	120	-	-	120	247	26	-	273	-	56	-	-	-
	1996-1997	-	471	12	-	483	236	28	-	264	(10)	209	310	(101)	125
Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund	1998-1999	767	-	31	-	31	-	-	-	-	-	798	34	-	-
	1996-1997	734	-	72	-	72	39	-	-	39	-	767	102	-	-
UNDP/Australia Trust Fund for Fiscal and Monetary Management Reform and Statistical Improvement, Phase II	1998-1999	111	226	24	-	250	282	31	-	313	-	48	-	-	-
	1996-1997	-	529	8	-	537	402	24	-	426	-	111	308	(197)	235
UNDP Trust Fund for Support to Forest Crime Monitoring and Reporting in Cambodia	1998-1999	-	328	-	-	328	-	-	-	-	-	328	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Republic of Korea Trust Fund in Support of the Tumen River Area Development Programme	1998-1999	1,053	-	112	-	112	347	27	-	374	-	791	141	-	-
	1996-1997	-	1,000	53	-	1,053	-	-	-	-	-	1,053	-	-	-

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UNDP/Democratic People's Republic of Korea Trust Fund for Agricultural Relief and Rehabilitation Programme	1998-1999	220	1,415	16	-	1,431	1,285	131	-	1,416	-	235	2	-	-
	1996-1997	-	415	1	-	416	178	18	-	196	-	220	17	-	-
UNDP/EEC Trust Fund Agreement for Multi-Donor Partner Support to the Mekong River Commission for Key Officers Posts and Capacity Building	1998-1999	319	70	25	-	95	83	2	-	85	-	329	237	-	120
	1996-1997	-	319	-	-	319	-	-	-	-	-	319	-	-	140
UNDP/Republic of Korea Trust Fund	1998-1999	250	60	23	-	83	-	-	-	-	-	333	-	-	-
	1996-1997	-	250	-	-	250	-	-	-	-	-	250	-	-	-
UNDP/Sweden Trust Fund on Support to the National Poverty Alleviation Programme in Mongolia	1998-1999	-	1,987	-	-	1,987	1,780	53	-	1,833	-	154	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to Capacity Development for Socio-Economic Surveys and Planning	1998-1999	1,022	-	-	-	-	1,269	134	-	1,403	-	(381)	-	(381)	-
	1996-1997	-	1,022	-	-	1,022	-	-	-	-	-	1,022	-	-	-
UNDP/Sweden Trust Fund for the Project Rural Access Planning and Infrastructure for Basic Needs	1998-1999	80	128	-	-	128	317	10	-	327	-	(119)	-	(119)	139
	1996-1997	-	80	-	-	80	-	-	-	-	-	80	268	(188)	211
UNDP Trust Fund for the Indonesian Community Recovery Programme	1998-1999	-	4,362	20	-	4,382	2,745	-	-	2,745	-	1,637	12,793	(11,156)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to Community Recovery Programme in Indonesia	1998-1999	-	959	-	-	959	351	-	-	351	-	608	919	(311)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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UNDP/Sweden Trust Fund for Support to the Expanded Programme of Assistance to the Delivery of Basic Social Services and Capacity Building for MNLF Soldiers and	1998-1999	-	198	-	-	198	-	-	-	-	-	198	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Belgium/Philippines Trust Fund for Vocational Skills Training and Enterprise Development for MNLF Soldiers, their Families and Communities	1998-1999	-	800	2	-	802	-	-	-	-	-	802	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Belgium/Philippines Trust Fund for the Human Resource Development for Governance and Livelihood for the Southern Phillipines Council for Peace and Development (SPCD)	1998-1999	-	276	11	-	287	114	3	-	117	-	170	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sweden Trust Fund on Support to Afghanistan 1999 Appeal	1998-1999	-	1,037	-	-	1,037	-	-	-	-	-	1,037	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sweden Trust Fund for UN Inter-Agency Appeal for Emergency Relief and Initial Rehabilitation in China	1998-1999	-	2,051	-	-	2,051	2,045	20	-	2,065	-	(14)	-	(14)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIDA/UNDP Trust Fund for the Bangladesh National Household Survey Capability Programme	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	79	-	8	-	8	3	-	-	3	(84)	-	-	-	-
Sweden Trust Fund for Jaffna Health Assistance in Sri Lanka	1998-1999	-	469	-	-	469	-	-	-	-	-	469	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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TOTAL Fund Manager: UNDP Asia/Pacific	1998-1999	26,034	57,520	1,203	2,096	60,819	61,006	3,697	338	65,041	-	21,812	20,053	(13,202)	2,271
	1996-1997	19,453	51,609	1,232	378	53,219	27,913	2,164	11	30,088	(16,550)	26,034	12,891	(1,541)	2,971
Fund Manager: UNDP Europe and CIS															
Nicosia Master Plan: Implementation Phase	1998-1999	3	-	-	-	-	-	-	-	-	-	3	-	-	-
	1996-1997	3	-	-	-	-		-	-	-	-	3	-	-	-
UNDP Trust Fund for the Baltic Republics	1998-1999	870	684	95	-	779	677	7	-	684	-	965	-	-	-
	1996-1997	1,814	107	154	-	261	1,191	14	-	1,205	-	870	257	-	-
Trust Fund on the "UN Consolidated Inter-Agency Appeal for Tajikistan"	1998-1999	67	-	-	-	-	63	7	-	70	-	(3)	-	(3)	-
	1996-1997	283	-	31	-	31	191	21	-	212	(35)	67	54	-	-
UNDP Trust Fund for Peace and Development in Tajikistan	1998-1999	-	599	25	-	624	450	58	-	508	-	116	6	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Switzerland Trust Fund for Aid Management and Aid Co-ordination in Kyrgyzstan	1998-1999	122	-	25	-	25	24	3	-	27	-	120	34	-	-
	1996-1997	593	70	54	-	124	261	34	-	295	(300)	122	54	-	-
Trust Fund in Support of the Strengthening of the Ministry of Foreign Affairs in Kyrgyzstan	1998-1999	30	80	5	-	85	31	4	-	35	-	80	55	-	-
	1996-1997	285		15		15	245	25		270		30	89	(59)	80
UNDP Trust Fund for Urgent Human Needs in Uzbekistan	1998-1999	103	-	14	-	14	9	-	-	9	-	108	3	-	-
	1996-1997	360	109	39	-	148	393	12	-	405	-	103	373	(270)	-
UNDP/Physicians for Human Rights (NGO) Trust Fund for "Humanitarian Assistance Activities in the Former Yugoslavia"	1998-1999	156	-	27	-	27	-	-	-	-	-	183	858	(675)	-
	1996-1997	-	1,000	23	-	1,023	854	13	-	867	-	156	132	-	-

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Trust Fund in Support of National Capacity Building in External Aid Resources Management	1998-1999	204	113	23	-	136	162	15	-	177	-	163	114	-	-
	1996-1997	791	450	31	-	481	954	114	-	1,068	-	204	289	(85)	113
Trust Fund for the Aral Sea Basin Programme	1998-1999	143	105	8	-	113	257	29	-	286	-	(30)	-	(30)	97
	1996-1997	732	270	52	-	322	816	95	-	911	-	143	278	(135)	202
Europe to Beijing: Gender in Development Trust Fund	1998-1999	1	-	-	-	-	-	-	-	-	-	1	3	(2)	-
	1996-1997	153	40	3	-	43	173	22	-	195	-	1	3	(2)	-
UNDP Sakha Republic (Yakutia) Trust Fund for the Programme of Assistance to the Northern Indigenous Peoples of the Sakha Republic	1998-1999	227	-	25	-	25	135	7	-	142	-	110	63	-	-
	1996-1997	-	225	3	-	228	1	-	-	1	-	227	-	-	-
UNDP/EEC Trust Fund Agreement for the Project Support to Refugees and Displaced Persons in Bosnia	1998-1999	445	2,528	-	-	2,528	3,098	(35)	-	3,063	-	(90)	(97)	-	-
	1996-1997	-	1,664	-	-	1,664	1,184	35	-	1,219	-	445	4,606	(4,161)	2,565
UNDP Trust Fund for Mine Clearance in Bosnia and Herzegovina	1998-1999	-	-	-	8,462	8,462	249	-	9,766	10,015	-	(1,553)	(1,084)	(469)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/EEC Trust Fund for Support to Village Employment Creation in Bosnia and Herzegovina	1998-1999	458	611	22	-	633	1,077	-	-	1,077	-	14	(29)	-	604
	1996-1997	-	483	(10)	-	473	15	-	-	15	-	458	1,109	(651)	643
UNDP/EEC Trust Fund for Village Employment and Environment Project in Bosnia and Herzegovina	1998-1999	2,745	3,038	-	-	3,038	6,601	-	-	6,601	-	(818)	240	(1,058)	599
	1996-1997	-	2,892	(57)	-	2,835	90	-	-	90	-	2,745	6,660	(3,915)	3,856

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UNDP/EEC Trust Fund for the Project "Promotion of Social Integration in Latvia: Language Training Programme"	1998-1999	216	682	7	-	689	1,013	-	-	1,013	-	(108)	130	(238)	201
	1996-1997	-	223	(7)	-	216	-	-	-	-	-	216	150	-	337
UNDP/Sweden Trust Fund for Capacity Development of the Latvian National Human Rights Office	1998-1999	4	215	-	-	215	197	10	-	207	-	12	-	-	-
	1996-1997	-	133	-		133	129	-	-	129	-	4	230	(226)	228
UNDP/Belgium Trust Fund for Rehabilitation and Sustainable Development of Eastern Slavonia	1998-1999	-	872	-	-	872	769	77	-	846	-	26	25	-	799
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/EEC Trust Fund for Village Employment and Environment Programme - Phase III	1998-1999	-	4,763	-	-	4,763	5,908	-	-	5,908	-	(1,145)	(194)	(951)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/EEC Trust Fund for Support to Refugees and Displaced Persons in Central Bosnia Canton	1998-1999	-	2,773	-	-	2,773	5,831	-	-	5,831	-	(3,058)	34	(3,092)	3,242
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sweden/Moldova Trust Fund for the project "Women, Society and Politics"	1998-1999	-	66	-	-	66	19	-	-	19	-	47	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trust Fund in Support of Estonia's State Programme for Integration of Non Estonians into Estonian Society	1998-1999	-	683	1	-	684	341	16	-	357	-	327	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sweden Trust Fund for Governance Strengthening and Public Administration Reform	1998-1999	-	369	-	-	369	93	10	-	103	-	266	-	-	-
	1996-1997	-	-	-	-	-		-	-	-		-	-	-	-

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Sweden Trust Fund for Support to Public Defenders in Georgia	1998-1999	-	305	-	-	305	208	6	-	214	-	91	-	-	59
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
European Commission Village Employment and Rehabilitation Programme (VERP)	1998-1999	-	2,343	-	-	2,343	1,828	-	-	1,828	-	515	2,992	(2,477)	2,276
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP Trust Fund for the Kosovo Crisis	1998-1999	-	1,000	-	-	1,000	596	50	-	646	-	354	354	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund to Support the Rehabilitation and Sustainable Development of War-torn Areas in Croatia	1998-1999	36	-	-	-	-	26	3	-	29	-	7	-	-	-
	1996-1997	-	182	-	-	182	133	13	-	146	-	36	47	(11)	-
EEC/Estonian Trust Fund to Support the Implementation of the Estonian Language Training Programme	1998-1999	-	1,093	-	-	1,093	308	-	-	308	-	785	744	-	423
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sweden Trust Fund on Support to the Project "Women in Local Politics in Kyrzl Orda and Semipalantinsk" under the "Gender in Development Bureau"	1998-1999	-	-	-	-	-	10	-	-	10	-	(10)	34	(44)	44
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Norway Trust Fund for Municipal Employment Assistance Programme in Macedonia	1998-1999	-	637	-	-	637	116	-	-	116	-	521	520	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Norway Trust Fund for Rehabilitation and Sustainable Development in War-torn Areas Infrastructure in Croatia	1998-1999	-	127	-	-	127	-	-	-	-	-	127	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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UNDP Trust Fund for Support to the Baltic Countries	1998-1999	-	278	-	-	278	-	-	-	-	-	278	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EU Support to Employment Creation in Targeted Areas through UNDP VERP Scheme	1998-1999	-	417	-	-	417	1,029	-	-	1,029	-	(612)	15	(627)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EEC Trust Fund for the Return of Displaced Persons to the War-torn Areas of Croatia	1998-1999	-	1,362	-	-	1,362	1,175	-	-	1,175	-	187	349	(162)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Fund Manager: UNDP Europe and CIS	1998-1999	5,830	25,743	277	8,462	34,482	32,309	267	9,766	42,333	-	(2,021)	5,169	(9,828)	8,344
	1996-1997	5,014	7,848	331	-	8,179	6,630	398	-	7,028	(335)	5,830	14,331	(9,515)	8,024
Fund Manager: UNDP Latin America and Caribbean															
CIDA/UNDP Trust Fund for Receipt of Payment by Users of the Caribbean Project Development Facility	1998-1999	33	-	4	-	4	-	-	-	-	-	37	82	(45)	-
	1996-1997	30	-	3	-	3	-	-	-	-	-	33	82	(49)	-
UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer Food Aid	1998-1999	235	-	23	-	23	83	3	-	86	-	172	11	-	-
	1996-1997	210	-	25	-	25	-	-	-	-	-	235	-	-	-
UNDP/Norway Trust Fund for the Special Plan of Economic Co-operation for Central America	1998-1999	20	-	1	-	1	17	2	-	19	-	2	7	(5)	-
	1996-1997	18	-	2	-	2	-	-	-	-	-	20	26	(6)	-
UNDP Trust Fund for the Regional Project "Cultural Heritage and Development"	1998-1999	49	-	6	-	6	-	-	-	-	-	55	38	-	-
	1996-1997	44	-	5	-	5	-	-	-	-	-	49	30	-	-

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UNDP/JAIDO Trust Fund for Sea Island Cotton Pilot Production	1998-1999	27	-	4	-	4	11	-	-	11	-	20	7	-	-
	1996-1997	98	-	11	-	11	81	1	-	82	-	27	18	-	-
Trust Fund for the FMLN Relocation Points in El Salvador	1998-1999	113	-	10	-	10	70	9	-	79	-	44	42	-	-
	1996-1997	116	-	13	-	13	6	3	-	9	(7)	113	122	(9)	-
Trust Fund in Support of Peace Building Activities in El Salvador	1998-1999	1,449	3,022	114	-	3,136	3,371	114	-	3,485	-	1,100	639	-	47
	1996-1997	3,826	491	424	-	915	2,064	75	-	2,139	(1,153)	1,449	1,097	-	441
Support to the Joint Group in El Salvador	1998-1999	62	121	4	-	125	179	5	-	184	-	3	-	-	-
	1996-1997	63	-	8	-	8	9	-	-	9	-	62	7	-	-
UNDP/Japan Trust Fund in Support of Reintegration Activities in Haiti	1998-1999	1,363	-	131	-	131	1,057	116	-	1,173	-	321	46	-	-
	1996-1997	2,600	-	266	-	266	1,354	149	-	1,503	-	1,363	1,208	-	-
UNDP/Sweden Trust Fund on Support to Improved Handling of Property Issues in Nicaragua	1998-1999	121	-	-	-	-	-	-	-	-	-	121	-	-	-
	1996-1997	383	599	39	-	638	852	9	-	861	(39)	121	79	-	-
UNDP/Spain Trust Fund for Support to the Governance in Central America	1998-1999	5,302	1,952	571	-	2,523	5,391	322	-	5,713	-	2,112	1,538	-	-
	1996-1997	11,000	(586)	1,175	-	589	5,535	752	-	6,287	-	5,302	4,944	-	-
UNDP/European Economic Commission (EEC)Trust Fund for "PPB Technical Assistance Project"	1998-1999	(15)	-	-	-	-	-	-	-	-	-	(15)	-	(15)	29
	1996-1997	-	245	-	-	245	252	8	-	260	-	(15)	46	(61)	32
UNDP Trust Fund for the Implementation of the Agreement on the Resettlement of Populations Uprooted by Armed Conflict in Guatemala	1998-1999	3,716	2,527	247	-	2,774	2,085	73	-	2,158	-	4,332	1,451	-	5
	1996-1997	-	4,836	-	-	4,836	1,082	38	-	1,120	-	3,716	1,498	-	235

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UNDP Trust Fund for Electoral Assistance to Haiti	1998-1999	78	629	29	-	658	139	15	-	154	-	582	-	-	-
	1996-1997	-	1,640	-	-	1,640	1,407	155	-	1,562	-	78	77	-	-
UNDP Trust Fund for Assistance to the Haitian National Police	1998-1999	598	1,539	34	-	1,573	1,529	152	-	1,681	-	490	362	-	-
	1996-1997	-	613	-	-	613	13	2	-	15	-	598	610	(12)	-
UNDP/Sweden Trust Fund in support of the project "Gobernabildad democratica-Honduras"	1998-1999	-	295	-	-	295	328	-	-	328	-	(33)	-	(33)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/EEC Trust Fund for the Project "Reserva de la Biosfera - Banados el Este, Uruguay	1998-1999	-	453	8	-	461	221	-	-	221	-	240	698	(458)	452
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to Emergency Relief Assistance to Choluteca, Honduras	1998-1999	-	1,204	-	-	1,204	-	-	-	-	-	1,204	1,163	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP/Sweden Trust Fund on Support to the Consolidated Appeal for Cuba	1998-1999	-	479	-	-	479	-	-	-	-	-	479	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIDA/UNDP Trust Fund for the Caribbean Project Development Facility	1998-1999	-	-	-	-	-	-	-	-	-	-	-	68	(68)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	21	(21)	-
TOTAL Fund Manager: UNDP Latin America and Caribbean	1998-1999	13,151	12,221	1,186	-	13,407	14,481	811	-	15,292	-	11,266	6,144	(624)	533
	1996-1997	18,388	7,838	1,971	-	9,809	12,655	1,192	-	13,847	(1,199)	13,151	9,865	(158)	708

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Fund Manager: BOM															
UNDP Trust Fund for the Evaluation of UNIFEM	1998-1999	12	-	2	-	2	-	-	-	-	-	14	7	-	-
	1996-1997	192	97	3	-	100	252	28	-	280	-	12	7	-	-
Swedish Trust Fund on "Efficiency and Effectiveness Enhancing Measures Within UNDP"	1998-1999	3,578	1,346	140	-	1,486	2,742	20	-	2,762	-	2,302	-	-	-
	1996-1997	3,427	4,730	85	-	4,815	4,222	358	-	4,580	(84)	3,578	1,647	-	-
UNDP 2001 Trust Fund	1998-1999	-	33	-	446	479	-	-	-	-	-	479	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Fund Manager: BOM	1998-1999	3,590	1,379	142	446	1,967	2,742	20	-	2,762	-	2,795	7	-	-
	1996-1997	3,619	4,827	88	-	4,915	4,474	386	-	4,860	(84)	3,590	1,654	-	-
Fund Manager: BOM/DRPC															
UNDP Trust Fund for the Developing Countries Afflicted by Famine and Malnutrition	1998-1999	866	-	(180)	-	(180)	85	-	-	85	-	601	2,624	(2,023)	-
	1996-1997	1,291	-	109	-	109	534	-	-	534	-	866	2,644	(1,778)	-
TOTAL Fund Manager: BOM/DRPC	1998-1999	866	-	(180)	-	(180)	85	-	-	85	-	601	2,624	(2,023)	-
	1996-1997	1,291	-	109	-	109	534	-	-	534	-	866	2,644	(1,778)	-
Fund Manager: HDRO															
Sweden Trust Fund for Making the Human Development Report and the Human Development Index Gender Sensitive	1998-1999	103	-	-	-	-	-	-	-	-	-	103	-	-	-
	1996-1997	702	-	48	-	48	522	61	-	583	(64)	103	25	-	-
German Edition of the Human Development Report (1994/1995)	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	(5)	-	1	-	1	(4)	-	-	(4)	-	-	-	-	-

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Schedule 5: Trust Funds Established by UNDP

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(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
TOTAL Fund Manager: MDRO	1998-1999	103	-	-	-	-	-	-	-	-	-	103	-	-	-
	1996-1997	697	-	49	-	49	518	61	-	579	(64)	103	25	-	-
Fund Manager: OSG/ERD															
Disaster Management Training Programme	1998-1999	38	-	-	-	-	-	-	-	-	(38)	-	-	-	-
	1996-1997	34	-	4	-	4	-	-	-	-	-	38	-	-	-
UNDP Trust Fund for Sustainable Social Development, Peace and Support to Countries in Special Situations	1998-1999	22,436	9,509	2,676	134	12,319	18,286	358	488	19,132	2,837	18,460	340	-	-
	1996-1997	-	556	61	24,752	25,369	-	-	2,933	2,933	-	22,436	3,255	-	-
UNDP/UN-OCHA Trust Fund for Technical Assistance Activities	1998-1999	-	2,109	39	-	2,148	62	-	-	62	-	2,086	123	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP Trust Fund for Community Assistance and Sustainable Reinstallation in Burundi	1998-1999	-	2,472	-	-	2,472	-	-	-	-	-	2,472	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP Trust Fund for Support to Prevention and Reduction of the Proliferation of Small Arms	1998-1999	-	1,444	-	-	1,444	-	-	-	-	-	1,444	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Fund Manager: OSG/ERD	1998-1999	22,474	15,534	2,715	134	18,383	18,348	358	488	19,194	2,799	24,462	463	-	-
	1996-1997	34	556	65	24,752	25,373	-	-	2,933	2,933	-	22,474	3,255	-	-

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Schedule 5: Trust Funds Established by UNDP

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(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations c/	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
Fund Manager: OA/OSG															
UNDP Trust Fund for International Partnership	1998-1999	-	-	-	5,831	5,831	-	-	2,514	2,514	-	3,317	9,350	(6,033)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Fund Manager: OA/OSG	1998-1999	-	-	-	5,831	5,831	-	-	2,514	2,514	-	3,317	9,350	(6,033)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Manager: OA/PAPP															
UNDP Fund for the Programme of Assistance to the Palestinian People	1998-1999	39,333	62,524	4,769	6,401	73,694	59,363	4,611	7,434	71,408	(5,097)	36,522	33,949	-	1,000
	1996 1997	30,729	72,015	3,207	11,209	86,431	64,745	4,708	8,365	77,818	(9)	39,333	37,794	-	5,218
TOTAL Fund Manager: OA/PAPP	1998-1999	39,333	62,524	4,769	6,401	73,694	59,363	4,611	7,434	71,408	(5,097)	36,522	33,949	-	1,000
	1996-1997	30,729	72,015	3,207	11,209	86,431	64,745	4,708	8,365	77,818	(9)	39,333	37,794		5,218
Fund Manager: SU/TCDC															
Perez-Guerrero Trust Fund for Economic and Technical Co-operation among Developing Countries	1998-1999	6,576	16	1,069	-	1,085	818	6	-	824	-	6,837	487	-	-
	1996-1997	6,153	-	911	-	911	486	2	-	488	-	6,576	755	-	-
UNDP/DEVNET Trust Fund for Technological Information Pilot System (TIPS)	1998-1999	150	321	13	-	334	293	26	-	319	-	165	129	-	-
	1996-1997	39	518	7	-	525	373	41	-	414	-	150	123	-	-
UNDP Trust Fund for the Promotion of South -South Cooperation	1998-1999	200	236	18	-	254	19	2	-	21	-	433	53	-	-
	1996-1997	-	200	-	-	200	-	-	-	-	-	200	-	-	-
TOTAL Fund Manager: SU/TCDC	1998-1999	6,926	573	1,100	-	1,673	1,130	34	-	1,164	-	7,435	669	-	-
	1996-1997	6,192	718	918	-	1,636	859	43	-	902	-	6,926	878	-	-

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Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations c/	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
Fund Manager: IMPACT/BDP															
Trust Fund Agreement Between UNDP/IMPACT and the Malaysian Organizing Committee of Sportsaid '86	1998-1999	145	-	-	-	-	-	-	-	-	(145)	-	-	-	-
	1996-1997	514	-	59	-	59	30	-	-	30	(398)	145	-	-	-
TOTAL Fund Manager: IMPACT/BDP	1998-1999	145	-	-	-	-	-	-	-	-	(145)	-	-	-	-
	1996-1997	514	-	59	-	59	30	-	-	30	(398)	145	-	-	-
Fund Manager: BOM/UNOPS															
UNDP Trust Fund for Action on Development Issues	1998-1999	731	657	33	-	690	1,190	46	-	1,236	-	185	-	-	-
	1996-1997	182	1,600	11	-	1,611	1,005	57	-	1,062	-	731	676	-	-
TOTAL Fund Manager: BOM/UNOPS	1998-1999	731	657	33	-	690	1,190	46	-	1,236	-	185	-	-	-
	1996-1997	182	1,600	11	-	1,611	1,005	57	-	1,062	-	731	676	-	-
Fund Manager: UNDP Arab States															
UNDP/Sweden Trust Fund for the Project "Local Administrative Structures in Somalia"	1998-1999	654	-	-	-	-	612	49	-	661	-	(7)	-	(7)	-
	1996-1997	-	666	6	-	672	11	1	-	12	(6)	654	654	-	-
UNDP Trust Fund for Somalia	1998-1999	-	1,546	59	118	1,723	14	1	-	15	-	1,708	128	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EEC/Syria Trust Fund for the Project "Population and Housing Census in Syria"	1998-1999	-	241	3	-	244	-	-	-	-	-	244	-	-	206
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trust Fund for Poverty Alleviation in the Arab Region	1998-1999	-	556	2	-	558	-	-	-	-	-	558	-	-	-
	1996-1997	-	-	-			-	-	-	-	-	-	-	-	-

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Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations c/	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
UNDP/Sweden Trust Fund on Support to the War-Torn Societies Project in Somalia	1998-1999	-	190	-	-	190	112	12	-	124	-	66	49	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNDP Trust Fund for the Iraq Programme	1998-1999	-	83,126	27	-	83,153	83,463	1,712	-	85,175	-	(2,022)	29,298	(31,320)	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sweden Trust Fund on Support to UN Consolidated Inter-Agency Appeal for Somalia	1998-1999	-	122	-	-	122	-	-	-	-	-	122	-	-	-
	1996-1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Fund Manager: UNDP Arab States	1998-1999	654	85,781	91	118	85,990	84,201	1,774	-	85,975	-	669	29,475	(31,327)	206
	1996-1997	-	666	6	-	672	11	1	-	12	(6)	654	654	-	-
Fund Manager: UNDP Geneva															
UNDP Trust Fund for Advocacy	1998-1999	46	10	4	-	14	-	-	-	-	-	60	-	-	-
	1996-1997	-	46	-	-	46	-	-	-	-	-	46	-	-	-
TOTAL Fund Manager: UNDP Geneva	1998-1999	46	10	4	-	14	-	-	-	-	-	60	-	-	-
	1996-1997	-	46	-	-	46	-	-	-	-	-	46	-	-	-
Fund Manager: Office of Evaluation															
UNDP Trust Fund for Capacity Development Assessment	1998-1999	8,542	-	-	952	952	-	-	1,421	1,421	-	8,073	-	-	-
	1996-1997	-	-	-	8,542	8,542	-	-	-	-	-	8,542	-	-	-
TOTAL Fund Manager: Office of Evaluation	1998-1999	8,542	-	-	952	952	-	-	1,421	1,421	-	8,073	-	-	-
	1996-1997	-	-	-	8,542	8,542	-	-	-	-	-	8,542	-	-	-

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Schedule 5: Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Trust Fund	Year	Fund balances as at 1 January a/	Income: Trust Funds: Contributions	Income: Trust Funds: Other	Income: Sub-trust funds	Income: Total	Expenditure: Trust Funds: Project Costs	Expenditure: Trust Funds: Other	Expenditure: Sub-trust funds b/	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balance as at 31 December a/	Unspent project budget allocations c/	Unspent project budget allocations in excess of Fund balances c/	Contributions receivables c/
Fund Manager: UN/OPPBF															
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	128	-	6	-	6	-	-	-	-	(134)	-	-	-	-
TOTAL Fund Manager: UN/OPPBF	1998-1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1996-1997	128	-	6	-	6	-	-	-	-	(134)	-	-	-	-
GRAND TOTAL	1998-1999	443,796	547,622	45,787	60,504	653,913	586,645	56,138	59,900	700,683	(5,443)	391,583	584,721	(360,075)	28,673
	1996-1997	334,177	460,332	42,732	83,238	586,302	371,590	46,990	37,063	455,643	(21,040)	443,796	432,228	(161,357)	41,796
				d/	statement 1.2			d/		statement 1.2		statement 1.2			

The accompanying notes are an integral part of the financial statements

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Fund Manager: BDP												
1. Trust Fund to Combat Desertification and Drought (UNSO)												
Donor: Norway												
Norway Programme Support to Affected Countries in the context of the Urgent Action for Africa under CCD	2,283	787	192	979	1,571	16	1,587	-	1,675	1,284	-	-
Donor: Denmark												
Programme of Support to the Implementation under the Convention to Combat Desertification in Southern Africa	1,919	-	170	170	1,266	12	1,278	-	811	673	-	-
Donor: Sweden												
Land-Use Management and Agro-Forestry Development in Dosso Niger	-	4	-	4	4	-	4	-	-	-	-	-
Donor: Sweden												
National Seed Procurement and Tree Improvement Project, Ethiopia	81	-	8	8	14	1	15	-	74	20	-	-
Sub-Total	4,283	791	370	1,161	2,855	29	2,884	-	2,560	1,977	-	-
				Schedule 5			Schedule 5		Schedule 5.2			

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
2. Trust Fund for the Global Environmental Facility (GEF)												
Donor: Australia												
South Pacific Biodiversity Conservation Programme	1,826	-	191	191	1,792	-	1,792	-	225	-	-	-
Donor: Charles Stewart Mott Foundation												
Strengthening and Promoting Environmental Funds	76	277	12	289	45	4	49	-	316	-	-	-
Donor: The Summit Foundation												
Strengthening and Promoting Environmental Funds	-	-	-	-	-	-	-	-	-	-	-	58
Donor: Denmark												
Municipal and Industrial Waste Project in Tanzania	1,553	1	172	173	-	-	-	-	1,726	-	-	-
Donor: McArthur Foundation												
Small Grants Programme	-	-	-	-	300	18	318	-	(318)	-	-	-
Sub-Total	3,455	278	375	653	2,137	22	2,159	-	1,949	-	-	58
				Schedule 5			Schedule 5		Schedule 5.2			
3. Multilateral Fund for the Implementation of the Montreal Protocol												
Donor: Denmark and U.S. Environmental Protection Agency												
Establishment of a CFC Recycling Centre at Zhejiang Dongyang Chemical Factory	199	-	18	18	121	1	122	-	95	62	-	-
Donor: USA												
Global/Inter-regional Demonstration Project in Recovery Recycling of ODS in Mobile Air-conditioning	30	413	8	421	239	19	258	-	193	124	-	-

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(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: SIDA, Sweden												
Technology Transfer/Demonstration and Contribution to Sectoral Funding Strategy for Phasing out ODS Consumption in the Solvent Sector in China	257	570	-	570	415	11	426	-	401	(99)	-	-
Donor: Germany												
Elimination of CFCs 11 and 12 in the Manufacture of the Domestic and Commercial Refrigeration Equipment, etc. at AZKZON Refrigeration Industries, Inc.	-	354	13	367	266	3	269	-	98	292	(194)	-
Sub-Total	486	1,337	39	1,376	1,041	34	1,075	-	787	379	(194)	-
				Schedule 5			Schedule 5		Schedule 5.2			
4. Capacity "21" Trust Fund												
Donor: Sweden and The Netherlands												
Support to Country Capacity for National Forest Action Programme	2,118	-	48	48	553	(4)	549	-	1,617	455	-	-
Donor: European Economic Community												
Integrated Pollution Control in Aleppo (Syria) Training and Consultancy Package	159	-	15	15	265	-	265	-	(91)	177	(268)	209
Sub-Total	2,277	-	63	63	818	(4)	814	-	1,526	632	(268)	209
				Schedule 5			Schedule 5		Schedule 5.2			

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

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(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
5. UNDP Energy Account												
Donor: Poland												
Inter-energy Efficient Training Programme	4	(4)	-	(4)	-	-	-	-	-	-		-
Sub-Total	4	(4)	-	(4)	-	-	-	-	-	-	-	-
				Schedule 5			Schedule 5		Schedule 5.2			
6. Enhancement of Private Sector Role in Development												
Donor: Mon												
Governmental Organization - Development of a Standard Deep-well Handpump for Use in Developing Countries	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-
7. UNDP Trust Fund for Public-Private Partnerships for the Urban Environment												
Donor: United Kingdom												
Public-Private Partnership for Urban Environment	-	806	-	806	-	-	-	-	806	-	-	-
Sub-Total	-	806	-	806	-	-	-	-	806	-	-	-

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income,Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Fund Manager: UNDP Africa												
8. UNDP Trust Fund for Angola												
Donor: Various												
Support to the Reintegration of Demobilized Soldiers	6,152	619	411	1,030	5,660	737	6,397	-	785	-	-	2,017
Donor: Various												
Vocational Training and Micro-Enterprise Promotion for Demobilized Soldiers	4,021	105	371	476	-	-	-	-	4,497	3,936	-	424
Donor: Various												
Support to the Development of a National Mine Clearance and Awareness Capacity	962	3,060	67	3,127	4,110	381	4,491	-	(402)	-	-	-
Donor: Non Governmental Organization												
AMOCO agreement in Support of Ambritz Fisheries Project	-	400	11	411	92	3	95	-	316	-	-	400
Sub-Total	11,135	4,184	860	5,044	9,862	1,121	10,983	-	5,196	3,936	-	2,841
9. UNDP Trust Fund for Rwanda												
Donor: Japan												
Civic Education and Communication Programme	20	-	4	4	9	-	9	-	15	-	-	-
Donor: The Netherlands												
Special Window Resettlement	2,476	-	375	375	3,103	91	3,194	-	(343)	843	(1,186)	-
Donor: The Netherlands												
Support to the Screening Commissions and to the Prisons	617	-	82	82	216	-	216	-	483	249	-	-

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(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: The Netherlands												
Rwanda Communal Police Force, Phase III	1,703	1,755	90	1,845	3,547	53	3,600	-	(52)	-	-	-
Donor: The Netherlands												
Special Window for Women	728	750	17	767	1,487	23	1,510	-	(15)	-	-	-
Donor: Switzerland												
Support to the Judiciary Sector	254	-	28	28	131	13	144	-	138	29	-	-
Donor: Switzerland/United Kingdom/Sweden/Austria/Norway												
The Rwanda Demobilization and Reintegration programme	-	5,997	44	6,041	3,445	180	3,625	-	2,416	903	-	-
Donor: Canada												
Support to the Social Integration of Young Unaccompanied and Unemployed Urban Youth	157	-	15	15	116	-	116	-	56	30	-	17
Donor: Finland												
Support for the Rehabilitation of the Justice System	122	-	-	-	103	11	114	-	8	16	(8)	-
Donor: Sweden												
Capacity Building for Arrest Procedures, Detentions and Transfers of Detainees with Communal Police of Rwanda	(155)	-	-	-	(194)	-	(194)	-	39	40	(1)	-
Donor: Norway												
Training Center for Drivers of Heavy Duty Cars	(157)	186	-	186	16	6	22	-	7	43	(36)	-

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Italy												
Support to Health Sector at UMUTARA Prefecture	545	268	19	287	535	5	540	-	292	-	-	-
Donor: Ireland												
Housing for Widows and Women	-	138	5	143	50	4	54	-	89	-	-	-
Donor: Ireland												
Rwanda Reintegration Umbrella Project	-	996	13	1,009	224	12	236	-	773	89	-	-
Donor: Ireland												
Communal Policies Phase III	-	124	4	128	28	3	31	-	97	96	-	-
Donor: NGO (ACDI/VOCA)/USA												
Food Monetization	-	6,539	15	6,554	1,458	196	1,654	-	4,900	-	-	-
Sub-Total	6,310	16,753	711	17,464	14,274	597	14,871	-	8,903	2,338	(1,231)	17
				Schedule 5			Schedule 5		Schedule 5.2			
10. UNDP/Norway Trust Fund for Assistance to the Electoral Process in Mozambique												
Donor: Sweden												
Trust Fund for assistance to Local Elections in Mozambique	(264)	921	-	921	20	1	21	-	636	-	-	63
Donor: Switzerland												
Trust Fund for assistance to Local Elections in Mozambique	104	66	26	92	145	1	146	-	50	-	-	-
Donor: European Union												
Trust Fund for assistance to Local Elections in Mozambique	-	891	3	894	58	-	58	-	836	-	-	-
Sub-Total	(160)	1,878	29	1,907	223	2	225	-	1,522	-	-	63

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
11. UNDP Trust Fund for the Mozambique Mine Clearance Programme												
Donor: Denmark												
Mine Clearance and Bush Clearance in Preparation for Transmission Lines in Gaza and Inhambane	-	1,490	4	1,494	3,076	-	3,076	-	(1,582)	-	-	-
Donor: Sweden												
Trust Fund for Accelerated Demining Programme in Mozambique	-	974	-	974	320	3	323	-	651	6,103	(5,452)	-
Donor: Sweden												
Trust Fund on Technical Assistance to the National Mine Clearance Commission	-	120	-	120	-	-	-	-	120	-	-	-
Sub-Total	-	2,584	4	2,588	3,396	3	3,399	-	(811)	6,103	(5,452)	-
12. UNDP Trust Fund for the UN Educational and Training Programme for Southern Africa (UNETPSA)												
Donor: Italy												
Programme for Human Resources Development	(543)	2,692	286	2,978	1,311	78	1,389	-	1,046	-	-	-
Sub-Total	(543)	2,692	286	2,978	1,311	78	1,389	-	1,046	-	-	-

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
13. UNDP Trust Fund to Combat Poverty and Hunger in Africa												
Donor: Italy												
Ethiopia-Italy Programme of Rehabilitation and Development (EIPRD)	738	-	102	102	-	-	-	-	840	35	-	-
Sub-Total	738	-	102	102	-	-	-	-	840	35	-	-
14. UNDP Trust Fund to Support Governance in Africa												
Donor: Canada												
Trust Fund for Security and Development in West Africa	-	265	3	268	126	14	140	-	128	2,169	(2,041)	131
Sub-Total	-	265	3	268	126	14	140	-	128	2,169	(2,041)	131
15. UNDP Trust Fund for Guinea-Bissau												
Donor: EEC												
Trust Fund for Support to Parliamentary and Presidential Elections in Guinea-Bissau	-	1,658	-	1,658	-	-	-	-	1,658	-	-	-
Sub-Total	-	1,658	-	1,658	-	-	-	-	1,658	-	-	-

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Fund Manager: UNDP Asia/Pacific												
16. UNDP Trust Fund for Humanitarian and Rehabilitation Assistance for Cambodia												
Donor: Sweden												
UNDP/Sweden for the Rehabilitation of Infra-structure in Cambodia	25		4	4	-	-	-	-	29	-	-	-
Donor: USA												
UNDP/USA Trust Fund for Cambodia	89	-	12	12	-	-	-	-	101	-	-	-
Sub-Total	114	-	16	16	-	-	-	-	130	-	-	-
17. UNDP Trust Fund for Capacity Building in De-mining Operations for Cambodia												
Donor: Japan												
"Phnom Penh International Workshop on Demining and Victim Assistance"	-	300	-	300	3	-	3	-	297	207	-	-
Sub-Total	-	300	-	300	3	-	3	-	297	207	-	-

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
18. UNDP Trust Fund for Support to Local and National Elections in Cambodia												
Donor: Sweden												
Support for Local Elections is Cambodia	-	484	-	484	-	-	-	-	484	-	-	-
Sub-Total	-	484	-	484	-	-	-	-	484	-	-	-
19. UNDP/LAO PDR Trust Fund for Clearance of Unexploded Ordnance (UXO)												
Donor: Norway												
Strengthening of Environmental Legislation	363	103	28	131	326	9	335	-	159	40	-	-
Donor: Denmark												
Clearance of Unexploded Ordanance Stregnthening of Environmental Legislation	-	1,165	-	1,165	-	-	-	-	1,165	-	-	1,718
Sub-Total	363	1,268	28	1,296	326	9	335	-	1,324	40	-	1,718

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(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Fund Manager: UNDP Europe and CIS												
20. UNDP Trust Fund for Mine Clearance in Bosnia and Herzegovina												
Donor: UNHCR												
Demining to facilitate the return of refugees	-	2,807	-	2,807	3,345	195	3,540	-	(733)	94	(827)	-
Donor: UNHCR												
Support to the Mine Action Programme of Bosnia and Herzegovina	-	902	-	902	916	73	989	-	(87)	(243)	-	-
Donor: Canada												
Support to the Bosnia and Herzegovina Mine Action Center (BHMAC) and the Entity Mine Action Centres	-	428	4	432	655	20	675	-	(243)	118	(361)	-
Donor: Sweden												
Support to the Mine Clearance Programme Bosnia in Herzegovina	-	1,026	-	1,026	982	90	1,072	-	(46)	(72)	-	-
Donor: Netherlands												
Support to the Bosnia De-mining Programme (UN Consolidated Inter-Agency Appel for former Yugoslavia)	-	2,302	10	2,312	3,172	76	3,248	-	(936)	(978)	-	-
Donor: Slovenia												
International Trust Fund for Demining and Mine Victim's Assistance in Bosnia and Herzegovina	-	970	-	970	-	-	-	-	970	-	-	-

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Germany												
Trust Fund for Mine Clearance in Bosnia and Herzegovina	-	13	-	13	14	1	15	-	(2)	(2)	-	-
Donor: Italy												
Trust Fund for Mine Clearance in Bosnia and Herzegovina	-	-	-	-	220	7	227	-	(227)	120	(347)	-
Sub-Total	-	8,448	14	8,462	9,304	462	9,766	-	(1,304)	(963)	(1,535)	-
Fund Manager: BOM												
21. UNDP 2001 Trust Fund												
Donor: Norway												
Support of UNDP 2001 Trust Fund	-	446	-	446	-	-	-	-	446	-	-	-
Sub-Total	-	446	-	446	-	-	-	-	446	-	-	-
Fund Manager: OSG/ERD												
22. UNDP Trust Fund for Sustainable Social Development, Peace and Support to Countries in Special Situations												
Donor: Italy												
Support of Sustainable Social Development, Peace and Support to Mozambique	20,175	-	-	-	(894)	(80)	(974)	(21,149)	-	-	-	-
Donor: Italy												
PROGRESS Bosnia and Herzegovina Programme	(29)	-	3	3	(2)	(8)	(10)	57	41	19	-	-

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(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Italy												
Programme for the Promotion of Human Development at the Local Level in Central America	1,673	44	87	131	1,365	107	1,472	-	332	81	-	-
Sub-Total	21,819	44	90	134	469	19	488	(21,092)	373	100	-	-
Fund Manager: OA/PAPP												
23. UNDP Fund for the Programme of Assistance to the Palestinian People												
Donor: Argentina												
Trust Fund for Brucellosis Control Programme in the Occupied Territories	-	471	19	490	353	30	383	-	107	336	(229)	-
Donor: CIDA												
Palestinian Water Resources Action Programme	71	-	10	10	2	-	2	-	79	-	-	-
Donor: CIDA												
UNDP/CIDA Trust Fund for Non-formal Education: Youth Centres	29	-	4	4	-	-	-		33	-	-	-
Donor: Denmark												
Integrated Water Resources Management and Planning	-	860	16	876	239	14	253	-	623	-	-	-
Donor: Sweden												
Support to the Rehabilitation of Prime Zone in the Old City of Bethlehem	787	1,258	-	1,258	2,043	128	2,171	-	(126)	360	(486)	

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(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Sweden												
Rehabilitation of Youth Centres in the West Bank	(26)	506	-	506	453	27	480	-	-	-		
Donor: Sweden												
Development of Youth and Women Centres in Poor Areas of the Gaza Strip	184	1,132	-	1,132	1,258	75	1,333	-	(17)	-	-	-
Donor: Sweden												
Support to the Employment Generation Programme in Gaza	2	-	-	-	2	-	2	-	-	-	-	-
Donor: Sweden												
Rehabilitation of Women and Youth Centres in Hebron Districts	-	510	-	510	347	29	376	-	134	143	(9)	-
Donor: Norway												
Employment Generation in the Fields of Municipal, Youth and Public Infrastructure in the Gaza Strip	890	-	14	14	840	50	890	-	14	-	-	-
Donor: Norway												
Employment Generation in the Fields of Municipal, Youth and Health Infrastructure in the Gaza Strip	919	-	15	15	867	52	919	-	15	-	-	-
Donor: Spain												
Trust Fund for Brucellosis Control Programme in the Occupied Territories	-	1,029	23	1,052	502	18	520	-	532	-	-	-

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

Schedule of Income, Expenditure and Fund balance for the biennium ended 31 December 1999

(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Japan												
Endowment Fund	-	411	3	414	97	8	105	-	309	2,906	(2,597)	-
Donor: WHO												
Palestinian Brucellosis Control Programme (Veterinary Component)	-	114	6	120	-	-	-	-	120	-	-	-
Sub-Total	2,856	6,291	110	6,401	7,003	431	7,434	-	1,823	3,745	(3,321)	-
				Schedule 5			Schedule 5		Schedule 5.2			
Fund Manager: UNDP Arab States												
24. UNDP Trust Fund for Somalia												
Donor: Sweden												
Trust Fund on Support to UN Appeal for Somalia	-	118	-	118	-	-	-	-	118	-	-	-
Sub-Total	-	118	-	118	-	-	-	-	118	-	-	-
Fund Manager: Office of Evaluation												
25. UNDP Trust Fund for Capacity Development Assessment												
Donor: Denmark												
Developing Capacity for Sustainable Human Development	8,542	-	952	952	1,233	188	1,421	-	8,073	-	-	
Sub-Total	8,542	-	952	952	1,233	188	1,421	-	8,073	-	-	

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Schedule 5.1: State of Sub-Trust Funds Established by UNDP

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(Thousands of United States dollars)

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Fund Manager: OA/OSG												
26. UNDP Trust Fund for International Partnership												
Donor: UNF												
International Partnerships	-	5,618	213	5,831	2,357	157	2,514	-	3,317	9,350	(6,033)	-
Sub-Total	-	5,618	213	5,831	2,357	157	2,514	-	3,317	9,350	(6,033)	-
Total Sub-Trust Funds	61,679	56,239	4,265	60,504	56,738	3,162	59,900	(21,092)	41,191	30,048	(20,075)	5,037
				Schedule 5			Schedule 5					

The accompanying notes are an integral part of the financial statements

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BIENNIUM 1998 - 1999
Schedule 5.2: Selected Trust Funds Established by UNDP
Statement of accounts for the biennium ended 31 December 1999

(Thousands of United States dollars)

		Trust Fund to Combat Desertification and Drought (UNSO)		Trust Fund for the Global Environmental Facility (GEF)		Multilateral Fund for the Implementation of the Montreal Protocol	
		1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME							
Voluntary contributions		695	1,990	130,375	110,000	76,151	66,551
Cost-sharing contributions		2,954	6,734	9,217	1,547	18	7
Sub-trust funds contributions		791	5,050	278	209	1,337	599
Management services agreements contributions		130	525	-	500	-	-
Sub Total		4,570	14,299	139,870	112,256	77,506	67,157
Interest income		2,040	1,564	4,969	6,612	13,550	13,968
Reimbursable support services		44	459	-	-	-	-
Other income		45	91	153	(157)	16	-
TOTAL INCOME		6,699	16,413	144,992	118,711	91,072	81,125
EXPENDITURE							
Programme							
Regular resources		2,817	3,382	129,921	103,729	69,150	60,834
Cost-sharing		4,253	5,674	2,447	1,013	-	7
Sub-trust funds	schedule 5.1	2,855	1,634	2,137	1,860	1,041	317
Management services agreements	schedule 5.4	340	88	371	-	-	-
Other		-	-	-	-	-	-
Sub Total		10,265	10,778	134,876	106,602	70,191	61,158
Programme support - Implementing agents							
Regular resources		74	94	5,115	4,733	3,840	4,074
Cost-sharing		73	234	9	3	-	-
Sub-trust funds	schedule 5.1	29	61	22	16	24	12
Sub Total		176	389	5,146	4,752	3,864	4,086
Biennial support budget - net							
Management and administrative costs		2,059	3,615	15,767	11,175	2,677	2,219
Technical support costs		1,476	2,136	-	-	-	-
UNDP support costs		-	-	1,100	996	2,572	950
Reimbursable support services costs		-	200	-	-	-	-
Sub Total		3,535	5,951	16,867	12,171	5,249	3,169
Other expenditure		1,424	355	187	-	35	22
TOTAL EXPENDITURE		15,400	17,473	157,076	123,525	79,339	68,435
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(8,701)	(1,060)	(12,084)	(4,814)	11,733	12,690
Savings on prior biennium's obligations		-	14	-	70	-	21
Refunds to donors and transfers to/from Other Funds		(139)	(406)	-	(755)	-	-
Fund balances, 1 January		23,372	24,824	39,719	45,218	84,880	72,169
FUND BALANCES, 31 DECEMBER		14,532	23,372	27,635	39,719	96,613	84,880

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 5.2: Selected Trust Funds Established by UNDP
Statement of accounts for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Trust Fund to Combat Desertification and Drought (UNSO)		Trust Fund for the Global Environmental Facility (GEF)		Multilateral Fund for the Implementation of the Montreal Protocol	
	1999	1997	1999	1997	1999	1997
ASSETS						
Cash	-	21	-	42	3	71
Government letters of credit and Promissory notes	-	-	-	-	31,150	-
Investments schedule 8	8,104	23,359	37,026	60,212	60,127	131,456
Operating funds provided to Governments	3,273	4,072	10,479	8,826	572	621
Operating funds provided to Executing agents	338	296	-	477	1	-
Due from UNDP - Regular Resources	2,880	-	405	-	14,866	-
Other accounts receivable and deferred charges	19	175	71	-	3	-
Accrued interest	434	289	713	847	1,869	2,832
TOTAL ASSETS	15,048	28,212	48,694	70,404	108,591	134,980
LIABILITIES						
Operating Funds payable to Governments	-	40	-	3	-	-
Operating funds payable to Executing agents	-	-	12,004	11,764	8	-
Unliquidated Obligations	230	267	8,550	8,629	11,960	15,607
Accounts Payable	286	1	505	485	10	-
Due to UNDP - Regular Resources	-	4,532	-	9,804	-	34,493
TOTAL LIABILITIES	516	4,840	21,059	30,685	11,978	50,100
RESERVES AND FUND BALANCES						
Operational Reserve	-	-	-	-	-	-
Endowment fund	-	-	-	-	-	-
Unexpended resources						
Regular resources	6,427	11,831	12,500	29,493	95,808	84,395
Cost-sharing	5,432	6,842	13,032	6,271	18	-
Sub-trust funds	2,560	4,283	1,949	3,455	787	485
Management Service Agreements	113	416	154	500	-	-
Sub Total	14,532	23,372	27,635	39,719	96,613	84,880
Reimbursable Support Services	-	-	-	-	-	-
Total Unexpended Resources	14,532	23,372	27,635	39,719	96,613	84,880
TOTAL RESERVES AND FUND BALANCES, 31 DECEMBER	14,532	23,372	27,635	39,719	96,613	84,880
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	15,048	28,212	48,694	70,404	108,591	134,980
UNSPENT PROJECT BUDGET ALLOCATIONS	9,545	16,350	304,855	156,554	65,831	55,364
Unspent Project Budget Allocations in Excess of Fund Balances	-	-	(277,374)	(117,335)	-	-
CONTRIBUTIONS RECEIVABLE	292	5,350	2,877	230	-	-
CONTRIBUTIONS RECEIVED: 1 JANUARY - 31 MARCH	507	90	-	11	3,239	14,000

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 5.2: Selected Trust Funds Established by UNDP
Statement of accounts for the biennium ended 31 December 1999

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		Capacity "21" Trust Fund		UNDP Energy Account		UNDP Fund for the Programme of Assistance to the Palestinian People	
		1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME							
Voluntary contributions		6,367	17,472	-	-	62,524	72,015
Cost-sharing contributions		509	217	1,792	2,196	-	-
Sub-trust funds contributions		-	1,095	(4)	-	6,291	11,127
Management services agreements contributions		-	-	-	-	-	-
Sub Total		6,876	18,784	1,788	2,196	68,815	83,142
Interest income		5,276	7,369	350	482	4,858	3,289
Reimbursable support services		-	-	230	-	-	-
Other income		9	34	3	94	21	-
TOTAL INCOME		12,161	26,187	2,371	2,772	73,694	86,431
EXPENDITURE							
Programme							
Regular resources		14,675	13,956	1,592	3,756	59,363	64,745
Cost-sharing		559	230	-	-	-	-
Sub-trust funds	schedule 5.1	818	735	-	2	7,003	7,894
Management services agreements	schedule 5.4	-	-	-	-	-	-
Other		-	-	-	-	-	-
Sub Total		16,052	14,921	1,592	3,758	66,366	72,639
Programme support - Implementing agents							
Regular resources		625	547	89	312	4,308	4,027
Cost-sharing		13	-	-	-	-	-
Sub-trust funds	schedule 5.1	(4)	36	-	-	396	426
Sub Total		634	583	89	312	4,704	4,453
Biennial support budget - net							
Management and administrative costs		1,287	1,408	234	435	-	-
Technical support costs		-	-	242	-	-	-
UNDP support costs		222	245	-	-	332	726
Reimbursable support services costs		-	-	1	-	-	-
Sub Total		1,509	1,653	477	435	332	726
Other expenditure		124	27	8	16	6	-
TOTAL EXPENDITURE		18,319	17,184	2,166	4,521	71,408	77,818
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(6,158)	9,003	205	(1,749)	2,286	8,613
Savings on prior biennium's obligations		-	3	-	-	-	-
Refunds to donors and transfers to/from Other Funds		-	(141)	-	102	(5,097)	(9)
Fund balances, 1 January		49,102	40,237	3,096	4,743	39,333	30,729
FUND BALANCES, 31 DECEMBER		42,944	49,102	3,301	3,096	36,522	39,333

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 5.2: Selected Trust Funds Established by UNDP
Statement of accounts for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Capacity "21" Trust Fund		UNDP Energy Account		UNDP Fund for the Programme of Assistance to the Palestinian People	
	1999	1997	1999	1997	1999	1997
ASSETS						
Cash	-	7	-	-	-	-
Government letters of credit and Promissory notes	-	-	-	-	-	-
Investments schedule 8	37,098	53,927	-	-	37,566	-
Operating funds provided to Governments	1,113	1,161	25	21	-	-
Operating funds provided to Executing agents	-	-	-	39	-	-
Due from UNDP - Regular Resources	4,434	-	4,133	3,841	-	33,424
Other accounts receivable and deferred charges	38	-	3	-	5,006	6,901
Accrued interest	1,172	1,128	-	-	599	-
TOTAL ASSETS	43,855	56,223	4,161	3,901	43,171	40,325
LIABILITIES						
Operating funds payable to Governments	-	24	-	9	-	-
Operating funds payable to Executing agents	38	265	748	749	-	-
Unliquidated Obligations	855	654	81	47	1,380	992
Accounts Payable	18	-	31	-	-	-
Due to UNDP - Regular Resources	-	6,178	-	-	2,269	-
TOTAL LIABILITIES	911	7,121	860	805	3,649	992
RESERVES AND FUND BALANCES						
Operational Reserve	-	-	-	-	-	-
Endowment fund	-	-	-	-	3,000	-
Unexpended resources						
Regular resources	41,368	46,711	2,854	1,834	34,699	36,477
Cost-sharing	50	114	-	1,156	-	-
Sub-trust funds	1,526	2,277	-	4	1,823	2,856
Management Service Agreements	-	-	-	-	-	-
Sub Total	42,944	49,102	2,854	2,994	36,522	39,333
Reimbursable Support Services	-	-	447	102	-	-
Total Unexpended Resources	42,944	49,102	3,301	3,096	36,522	39,333
TOTAL RESERVES AND FUND BALANCES, 31 DECEMBER	42,944	49,102	3,301	3,096	39,522	39,333
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	43,855	56,223	4,161	3,901	43,171	40,325
UNSPENT PROJECT BUDGET ALLOCATIONS	16,179	18,239	1,458	2,217	33,949	37,794
Unspent Project Budget Allocations in Excess of Fund Balances	-	-	-	-	-	-
CONTRIBUTIONS RECEIVABLE	539	598	560	2,514	1,000	5,218
CONTRIBUTIONS RECEIVED: 1 JANUARY - 31 MARCH	99	155	-	200	9,961	12,541

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 5.2: Selected Trust Funds Established by UNDP
Statement of accounts for the biennium ended 31 December 1999

(Thousands of United States Dollars)

		UNDP Trust Fund for Rwanda	
		1998-1999	1996-1997
INCOME			
Voluntary contributions		15,403	44,650
Cost-sharing contributions		-	-
Sub-trust funds contributions		16,753	10,776
Management services agreements contributions		-	-
Sub Total		32,156	55,426
Interest income		3,271	1,256
Reimbursable support services		-	-
Other income		-	(6)
TOTAL INCOME		35,427	56,676
EXPENDITURE			
Programme			
Regular resources		32,806	17,723
Cost-sharing		-	-
Sub-trust funds	schedule 5.1	14,274	11,484
Management services agreements	schedule 5.4	-	-
Other		-	-
Sub Total		47,080	29,207
Programme support - Implementing agents			
Regular resources		220	628
Cost-sharing		-	-
Sub-trust funds	schedule 5.1	115	267
Sub Total		335	895
Biennial support budget - net			
Management and administrative costs		-	-
Technical support costs		3	-
UNDP support costs		944	1,568
Reimbursable support services costs		-	-
Sub Total		947	1,568
Other expenditure		85	-
TOTAL EXPENDITURE		48,447	31,670
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(13,020)	25,006
Savings on prior biennium's obligations		-	-
Refunds to donors and transfers to/from Other Funds		-	-
Fund balances, 1 January		41,881	16,875
FUND BALANCES, 31 DECEMBER		28,861	41,881

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 5.2: Selected Trust Funds Established by UNDP
Statement of accounts for the biennium ended 31 December 1999

(Thousands of United States Dollars)

	UNDP Trust Fund for Rwanda	
	1999	1997
ASSETS		
Cash	-	-
Government letters of credit and Promissory notes	-	-
Investments schedule 8	22,277	-
Operating funds provided to Governments	6,378	6,523
Operating funds provided to Executing agents	1,349	-
Due from UNDP - Regular Resources	5,357	43,943
Other accounts receivable and deferred charges	-	-
Accrued interest	326	-
TOTAL ASSETS	35,687	50,466
LIABILITIES		
Operating Funds payable to Governments	1,115	-
Operating funds payable to Executing agents	1,695	7,582
Unliquidated Obligations	2,488	1,003
Accounts Payable	1,528	-
Due to UNDP - Regular Resources	-	-
TOTAL LIABILITIES	6,826	8,585
RESERVES AND FUND BALANCES		
Operational Reserve	-	-
Endowment fund	-	-
Unexpended resources		
Regular resources	19,958	35,571
Cost-sharing	-	-
Sub-trust funds	8,903	6,310
Management Service Agreements	-	-
Sub Total	28,861	41,881
Reimbursable Support Services	-	-
Total Unexpended Resources	28,861	41,881
TOTAL RESERVES AND FUND BALANCES, 31 DECEMBER	28,861	41,881
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	35,687	50,466
UNSPENT PROJECT BUDGET ALLOCATIONS	26,116	23,524
UNSPENT PROJECT BUDEGT ALLOCATIONS IN EXCESS OF FUND BALANCES	-	-
CONTRIBUTIONS RECEIVABLE	6,301	4,959
CONTRIBUTIONS RECEIVED: 1 JANUARY - 31 MARCH	182	-

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5.3

Trust Funds established by UNDP

Biennial support budget for the biennium ended 31 December 1999

(Thousands of United States Dollars)

	Revised appropriations 1998 - 1999	1998-1999 Expenditure			Unencumbered balance 31 December 1999	Expenditure 1996-1997
		Disbursements	Unliquidated obligations	Total		
TRUST FUND TO COMBAT DESERTIFICATION AND DROUGHT (UNSO)						
Management and administration costs	3,345	2,059	-	2,059	1,286	3,615
Technical support costs	2,507	1,476	-	1,476	1,031	2,136
Subtotal	5,852	3,535	-	3,535	2,317	5,751
Reimbursable support services costs	-	-	-	-	-	200
TOTAL	5,852	3,535	-	3,535	2,317	5,951
				(Schedule 5.2)		(Schedule 5.2)

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 5.4: Status of Bilateral and Other Resouces received under Management Services Agreements

(Thousands of United States dollars)

Report Run Date: Jul 25 2000 08:36AM

Source of funding	Recipient country	Balance as at 1 January 1998	Income received	Cost of Service b/ Disbursements	Unliquidated obligations	Total	Transfers/Refunds	Unencumbered balance as at 31 December 1999
Executed by United Nations Office for Projects Services								
UNSO								
Australia	Eastern and Southern Africa	315	138	309	31	340	-	113
Sweden	Burkina Faso	101	-	-	-	-	(101)	-
SUB TOTAL UNSO		416	138	309	31	340	(101)	113
								Schedule 5.2
GEF								
World Bank	Regional - Europe	500	25	315	56	371	-	154
SUB TOTAL GEF		500	25	315	56	371	-	154
								Schedule 5.2
UNDP TRUST FUND FOR AFRICA 2000 NETWORK								
Japan	Regional - Africa	307	-	-	-	-	-	307
SUB TOTAL AFRICA 2000 NETWORK		307	-	-	-	-	-	307
UNDP TRUST FUND FOR SUSTAINABLE, SOCIAL DEVELOPMENT, PEACE AND SUPPORT TO COUNTRIES IN SPECIAL SITUATIONS								
Italy	Bosnia and Herzegovina	-	380	2,707	459	3,166	2,839	53
	Cuba	-	2,507	574	107	681	-	1,826
	Dominican Republic	-	266	-	-	-	-	266
	Global	-	1,022	1,644	382	2,026	-	(1,004)
	Mozambique	-	21,135	9,107	2,588	11,695	-	9,440
	South Africa	-	2,918	340	193	533	-	2,385
	Tunisia	-	383	93	25	118	-	265
SUB TOTAL CTY IN SPECIAL SITUATIONS		-	28,611	14,465	3,754	18,219	2,839	13,231
TOTAL		1,223	28,774	15,089	3,841	18,930	2,738	13,774
								Schedule II.2

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 6

REIMBURSABLE SERVICES AND MISCELLANEOUS ACTIVITIES

Income and expenditure and fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Management Service Agreements		Junior Professional Officers Programme		Reserve for Field Accomodation		Reimbursable Support Services		Special Activities		Total Reimbursable Support Services, Miscellaneous Activities and Special Activities	
	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-199
INCOME												
Contributions	282,905	315,351	52,989	54,475	-	-	-	-	7,630	3,859	343,524	373,685
Interest Income	16,688	12,169	-	-	-	-	11,192	6,000	27	-	27,907	18,169
Other Income	-	-	-	-	5,522	8,303	163,537	131,713	-	-	169,059	140,016
TOTAL INCOME	299,593	327,520	52,989	54,475	5,522	8,303	174,729	137,713	7,657	3,859	540,490	531,870
EXPENDITURE												
Programme	306,019	319,849	50,404	47,439	-	-	-	-	-	-	356,423	367,288
Programme support - Implementing agents	-	-	6,042	5,676	-	-	-	-	-	-	6,042	5,676
Programme support to Resident Coordinator	-	-	-	-	-	-	-	-	690	4,190	690	4,190
Biennial support budget - net	-	-	-	-	2,782	4,380	133,853	106,015	8,816	1,495	145,451	111,890
Other Expenditure	-	-	-	-	202	14,585	-	-	-	-	202	14,585
TOTAL EXPENDITURE	306,019	319,849	56,446	53,115	2,984	18,965	133,853	106,015	9,506	5,685	508,808	503,629
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(6,426)	7,671	(3,457)	1,360	2,538	(10,662)	40,876	31,698	(1,849)	(1,826)	31,682	28,241
Savings on prior biennium's obligations	-	-	-	-	31	13	1,030	949	26	3	1,087	965
Transfer (to) from reserves	-	-	-	-	-	-	(54,000)	-	-	-	(54,000)	-
Refunds to donors and transfers (to) from other funds	(3,172)	(1,239)	-	-	(2,020)	-	110	396	63	2,986	(5,019)	2,143
Fund balances, 1 January	81,616	75,184	8,338	6,978	(6,154)	4,495	81,292	48,249	1,163	-	166,255	134,906
FUND BALANCES, 31 DECEMBER	72,018	81,616	4,881	8,338	(5,605)	(6,154)	69,308	81,292	(597)	1,163	140,005	166,255
	schedule 6.1		schedule 6.2		schedule 6.3		schedule 6.4		schedule 6.5		statement 1.2	

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 6 - Concluded

Assets, Liabilities and Reserves and Fund balances

As at 31 December

(Thousands of United States dollars)

	Management Service Agreements		Junior Professional Officers Programme		Reserve for Field Accomodation		Reimbursable Support Services		Special Activities		Total Reimbursable Support Services, Miscellaneous Activities	
	1999	1997	1999	1997	1999	1997	1999	1997	1999	1997	1999	1997
ASSETS												
Cash	-	-	-	-	-	-	3,651	2,408	-	-	3,651	2,408
Investments												
Reimbursable services and misc activities	-	-	39,036	-	-	-	-	-	-	-	39,036	-
Operating funds provided to Executing agents	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable and Deferred Charges												
Due from Core Activities	155,112	160,343	-	8,338	-	-	131,593	92,328	725	1,208	287,430	262,217
Other accounts receivable and deferred charges	-	-	838	626	87	87	7,348	328	-	-	8,273	1,041
Accrued interest	-	-	-	-	-	-	-	-	-	-	-	-
Long-term Accounts Receivable	-	-	-	-	953	1,127	-	-	-	-	953	1,127
Loans to Governments	-	-	-	-	1,225	1,824	-	-	-	-	1,225	1,824
Construction Costs	-	-	-	-	45,308	44,558	-	-	-	-	45,308	44,558
Capitalized Rehabilitation	-	-	-	-	1,245	4,721	-	-	-	-	1,245	4,721
Household Appliance Rental Scheme	-	-	-	-	-	309	-	-	-	-	-	309
Allowance for write-down	-	-	-	-	(11,224)	(11,534)	-	-	-	-	(11,224)	(11,534)
TOTAL ASSETS	155,112	160,343	39,874	8,964	37,594	41,092	142,592	95,064	725	1,208	375,897	306,671
LIABILITIES												
Unliquidated obligations	83,094	78,727	701	626	24	30	4,498	3,348	1,319	45	89,636	82,776
Accounts payable	-	-	61	-	157	-	14,786	10,424	3	-	15,007	10,424
Due to UNDP - Regular resources by												
Reserve for Field Accomodation	-	-	-	-	14,346	17,491	-	-	-	-	14,346	17,491
Junior Professional Officers Programme	-	-	34,231	-	-	-	-	-	-	-	34,231	-
Government Advances for rehabilitation costs	-	-	-	-	-	918	-	-	-	-	-	918
Agency reimbursement of construction costs	-	-	-	-	3,672	3,651	-	-	-	-	3,672	3,651
Deferred rent income	-	-	-	-	-	156	-	-	-	-	-	156
TOTAL LIABILITIES	83,094	78,727	34,993	626	18,199	22,246	19,284	13,772	1,322	45	156,892	115,416
RESERVES AND FUND BALANCES												
Operational reserve	-	-	-	-	-	-	54,000	-	-	-	54,000	-
Funds balance - authorized level	-	-	-	-	25,000	25,000	-	-	-	-	25,000	25,000
Special Capital Resources	-	-	-	-	-	-	-	-	-	-	-	-
Unexpended Resources	72,018	81,616	4,881	8,338	(5,605)	(6,154)	69,308	81,292	(597)	1,163	140,005	166,255
TOTAL RESERVES AND FUND BALANCES	72,018	81,616	4,881	8,338	19,395	18,846	123,308	81,292	(597)	1,163	219,005	191,255
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	155,112	160,343	39,874	8,964	37,594	41,092	142,592	95,064	725	1,208	375,897	306,671
	schedule 6.1		schedule 6.2		schedule 6.3		schedule 6.4		schedule 6.5		statement 1.2	

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 6.1
Management Services Agreements
Status of Bilateral and Other Resouces received under Management Services Agreements

(Thousands of United States Dollars)

Report Run Date: Jul 25 2000 08:37AM

Source of funding	Recipient country	Balance as at 1 January 1998	Income received a/ Deposits	Interest earnings	Cost of Service b/ Disbursements	Unliquidated obligations	Total costs	Transfers to / from	Unencumbered balance as at 31 December 1999
Netherlands	Afghanistan	733	-	54	731	-	731	-	56
Italy	Albania	906	-	102	638	124	762	-	246
EEC	Albania	89	-	13	(22)	-	(22)	-	124
IADB	Argentina	395	5,644	146	4,760	2,498	7,258	-	(1,073)
World Bank	Argentina	2,748	14,012	534	10,754	2,150	12,904	(602)	3,788
Government (IDB)	Argentina	1,791	504	177	1,180	12	1,192	-	1,280
Government (WB)	Argentina	1,547	2,261	250	1,094	96	1,190	(448)	2,420
Japan	Benin	196	2,618	90	2,518	95	2,613	-	291
Government	Bhutan	(3)	-	-	-	-	-	-	(3)
World Bank	Bolivia	446	-	51	-	-	-	-	497
USAID	Bolivia	1	(1)	-	-	-	-	-	-
Government (WB)	Bolivia	9	-	1	-	-	-	-	10
Germany	Bolivia	68	-	7	-	-	-	(72)	3
Multiple	Bolivia	15	-	1	-	-	-	-	16
IADB	Bolivia	38	-	5	-	-	-	(34)	9
SICA	Bosnia Herzegovina	46	-	44	-	-	-	-	90
Japan	Burkina Faso	1,302	-	162	171	780	951	-	513
USA	Cambodia	13	-	1	-	-	-	-	14
Japan	Cambodia	44	1,674	71	1,653	-	1,653	-	136
Japan	Cameroon	58	-	1	-	-	-	-	59
Japan	Central African Republic	146	2,412	134	2,010	422	2,432	-	260
Italy	Central America	(74)	-	-	(74)	-	(74)	-	-
Italy	Chad	58	-	7	-	-	-	-	65
Government	Congo	43	-	5	-	-	-	(46)	2
USAID	Costa Rica	13	-	1	-	-	-	-	14
World Bank	Costa Rica	32	-	3	-	-	-	(34)	1
Japan	Cote d'Ivoire	167	31,116	488	16,022	6,578	22,600	-	9,171
Canada	Croatia	-	66	-	60	-	60	-	6
Germany	Croatia	-	70	1	67	-	67	-	4
USA - State Dept	Croatia	-	-	-	589	-	589	-	(589)
Italy	Cuba	53	-	6	-	-	-	-	59
Japan	Djibouti	2,531	-	156	2,498	-	2,498	-	189
Government	Djibouti	217	-	25	-	-	-	-	242
World Bank	Djibouti	28	-	3	-	-	-	-	31
Government	Dominican Republic	20	-	2	-	-	-	-	22
Italy	Dominican Republic	-	-	-	1	-	1	-	(1)
IFAD	DR Korea	(2)	-	-	(2)	-	(2)	-	-
World Bank	Ecuador	6,311	12,112	1,058	11,671	3,058	14,729	(2,239)	2,513
Government (WB)	Ecuador	431	-	55	505	130	635	303	154
Netherlands	Egypt	11	-	1	-	-	-	-	12
Italy	Egypt	116	-	13	-	-	-	-	129
IFAD-HSA	El Salvador	271	3,586	46	3,696	27	3,723	-	180
Italy	El Salvador	858	-	101	182	-	132	-	777
IFAD-HSA	Equitorial Guinea	-	95	2	31	-	31	-	66
USAID	Eritrea	742	-	100	15	-	15	-	827
Italy	Ethiopia	2,833	12,933	518	7,275	6,408	13,683	-	2,601
World Bank	Ethiopia	16	-	3	-	-	-	-	19
UNA-USA	Global	-	11	-	-	-	-	-	11
Italy	Global	(9)	-	9	(44)	-	(44)	-	44
World Bank	Guatemala	77	82	12	90	60	150	-	21
IFAD	Guatemala	125	-	13	50	-	50	(15)	73
Japan	Guatemala	-	7,515	194	7,298	276	7,574	-	135

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 6.1
Management Services Agreements
Status of Bilateral and Other Resouces received under Management Services Agreements

(Thousands of United States Dollars)

Report Run Date: Jul 25 2000 08:37AM

			Income received a/		Cost of Service b/				
Source of funding	Recipient country	Balance as at 1 January 1998	Deposits	Interest earnings	Disbursements	Unliquidated obligations	Total costs	Transfers to / from	Unencumbered balance as at 31 December 1999
IADB	Guatemala	676	1,133	29	1,779	292	2,071	-	(233)
Netherlands	Guatemala	111	-	13	-	-	-	-	124
UN-Agency	Guatemala	-	79	-	-	-	-	-	79
Government	Guatemala	-	4,117	74	3,912	273	4,185	-	6
Japan	Guinea	165	12,905	395	5,012	6,837	11,849	-	1,616
Italy	Guinea	6	-	1	-	-	-	-	7
World Bank	Haiti	2,000	924	138	2,159	-	2,159	-	903
Switzerland	Haiti	(4)	-	-	-	-	-	-	(4)
Canada	Haiti	3	-	-	-	-	-	-	3
World Bank	Honduras	7	-	-	-	-	-	-	7
Japan	Honduras	571	4,762	258	49	178	227	-	5,364
IFAD-MSA	Indonesia	234	-	21	584	98	682	-	(427)
Czechoslovakia	Inter-Regional	397	-	-	-	-	-	-	397
Norway	Inter-Regional	672	2,287	112	1,325	323	1,648	-	1,423
Sweden	Inter-Regional	1,180	995	152	1,523	274	1,797	-	530
Italy	Inter-Regional	22	-	3	-	-	-	-	25
Japan	Inter-Regional	-	-	-	15	6	21	-	(21)
Denmark	Inter-Regional	3,424	5,128	503	4,509	547	5,056	(311)	3,688
Government	Kyrgyzstan	1	-	-	-	-	-	(1)	-
Norway	Kyrgyzstan	464	1,542	29	1,543	155	1,698	-	337
Denmark	Kyrgyzstan	31	-	5	-	-	-	(34)	2
Australia	Lao	32	-	2	-	-	-	-	34
Japan	Madagascar	(245)	4,056	254	3,950	101	4,051	-	14
Japan	Mali	4,831	12,310	434	12,959	3,427	16,386	-	1,189
World Bank	Mali	6	-	1	-	-	-	-	7
Japan	Mauritania	760	12,663	596	5,714	6,645	12,359	-	1,660
Government	Mexico	2	-	-	-	-	-	-	2
Netherlands	Mongolia	4	-	-	-	-	-	(4)	-
World Bank	Mongolia	199	-	22	-	-	-	-	221
Sweden	Mozambique	-	167	1	172	-	172	-	(4)
Italy	Nicaragua	-	807	37	11	112	123	-	721
Japan	Nicaragua	3,809	12,458	545	11,176	4,101	15,277	-	1,535
Japan	Niger	138	3,861	152	4,191	-	4,191	-	(40)
Italy	Palestine	6,132	-	611	3,274	14	3,288	-	3,455
Finland	Palestine	(1,469)	3,860	56	1,954	321	2,275	-	172
SICA	Palestine	778	-	96	502	-	502	-	372
World Bank	Papua New Guinea	251	-	46	(12)	-	(12)	-	309
Australia	Papua New Guinea	9	-	1	-	-	-	-	10
World Bank	Peru	205	3,628	187	3,393	247	3,640	-	380
Japan	Peru	546	14,982	590	13,870	3,686	17,556	-	(1,438)
Government	Peru	13,414	51,621	2,952	30,495	26,196	56,691	(1,376)	9,920
IADB	Peru	790	1,571	549	1,766	358	2,124	(921)	(135)
Government (WB)	Peru	4	2,052	72	1,193	340	1,533	-	595
Australia	Philippines	623	-	62	553	100	653	-	32
Denmark	Philippines	-	-	11	-	-	-	(11)	-
France	Regional - Africa	869	566	86	152	135	287	(232)	1,002
Sweden	Regional - Africa	15	-	1	1	-	1	(7)	8
Finland	Regional-Asia	40	-	5	-	-	-	-	45
Joint	Regional - Europe	136	-	-	-	-	-	-	136
Italy	Regional-Latin America	108	-	12	-	-	-	-	120
IADB	Regional-Latin America	635	(597)	16	-	-	-	-	54
World Bank	Republic of Latvia	25	-	3	-	-	-	(20)	8

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 6.1
Management Services Agreements
Status of Bilateral and Other Resources received under Management Services Agreements

(Thousands of United States Dollars)

Report Run Date: Jul 25 2000 08:37AM

			Income received a/		Cost of Service b/				
Source of funding	Recipient country	Balance as at 1 January 1998	Deposits	Interest earnings	Disbursements	Unliquidated obligations	Total costs	Transfers to / from	Unencumbered balance as at 31 December 1999
Japan	Togo	887	-	90	842	50	892	-	85
Japan	Senegal	406	11,940	414	10,739	1,090	11,829	-	931
CEC	Somalia	263	(250)	18	-	-	-	-	31
Japan	Somalia	2,193	-	249	-	-	-	-	2,442
IFAD-MSA	Somalia	249	290	65	605	207	812	-	(208)
World Bank	St Christopher and Nevis	273	(236)	26	-	-	-	(52)	11
Government (ITA)	Sudan	1,138	-	133	-	-	-	-	1,271
World Bank	Tajakistan	-	79	-	128	63	191	-	(112)
Finland	Thailand	175	-	22	-	-	-	-	197
USA	Trust Terr. of the Pacific Is.	4	-	-	-	-	-	(3)	1
World Bank	Turkey	2,860	19,840	834	15,819	3,574	19,393	(509)	3,632
Government	Turkey	(3,054)	424	22	(2,461)	-	(2,461)	-	(147)
USA	Turkey	573	-	64	-	-	-	-	637
World Bank	Uganda	132	-	53	13	-	13	(108)	64
Sweden	Uganda	2	-	-	-	-	-	-	2
Government	Uganda	53	-	11	1	-	1	-	63
Government	United Republic of Tanzania	63	-	29	76	-	76	-	16
World Bank	United Republic of Tanzania	347	-	37	75	-	75	-	309
IADB	Venezuela	148	-	47	85	-	85	-	110
Australia	Vietnam	473	-	52	-	-	-	-	525
Japan	Zaire	1,720	-	312	(1,324)	-	(1,324)	-	3,356
CEC	Zaire	755	882	70	2,027	86	2,113	-	(406)
Australia	Zimbabwe	1,054	-	91	1,181	544	1,725	-	(580)
Italy	Bosnia and Herzegovina	2,839	(4,651)	250	2,040	-	2,040	3,604	2
Japan	El Salvador	-	-	-	(62)	-	(62)	-	62
World Bank	Sao Tome and Principe	1	-	-	-	-	-	-	1
World Bank	Pakistan	(1)	-	-	-	-	-	-	(1)
	TOTAL UNDP MSAs	81,616	282,905	16,688	222,925	83,094	306,019	(3,172)	72,018

Schedule 6

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.2
Junior Professional Officers programme
Status of Funds for the biennium ended 31 December 1999

(Thousands of United States Dollars)

Report Run Date: Jul 25 2000 08:37AM

Sources of financing	Balances as at 1 January 1998	Receipts	Programme Costs	Support Costs	Total Expenditure	Balance as at 31 December 1999
Governments						
Australia	91	-	11	1	12	79
Austria	(159)	1,046	743	91	834	53
Belgium	1,874	3,120	3,756	451	4,207	787
Canada	(705)	997	72	8	80	212
Denmark	2,850	12,261	11,982	1,438	13,420	1,691
Finland	1,027	2,454	2,262	271	2,533	948
France	206	2,382	1,836	219	2,055	533
Germany	755	3,782	2,994	359	3,353	1,184
Ireland	-	218	128	16	144	74
Italy	(119)	1,667	1,652	198	1,850	(302)
Japan	2,342	6,246	5,232	620	5,852	2,736
Korea	253	259	452	54	506	6
Luxembourg	(137)	478	555	67	622	(281)
Netherlands	159	8,008	7,968	956	8,924	(757)
Norway	(197)	2,996	2,916	352	3,268	(469)
Portugal	(34)	89	315	39	354	(299)
Spain	(547)	1,657	2,189	262	2,451	(1,341)
Sweden	191	3,088	3,140	376	3,516	(237)
Switzerland	474	1,963	1,820	218	2,038	399
United Kingdom	14	278	381	46	427	(135)
Total	8,338	52,989	50,404	6,042	56,446	4,881

Schedule 6

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.3

RESERVE FOR FIELD ACCOMODATIONS (RFA)
Income and expenditures and fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Housing		Office Premises		Support Services related to Housing Loan Reserve		Total	
	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME								
Rental income	4,347	6,199	733	1,278	-	-	5,080	7,477
Other Income - net	15	171	-	-	427	655	442	826
TOTAL INCOME	4,362	6,370	733	1,278	427	655	5,522	8,303
EXPENDITURE								
Repairs and Maintenance	2,771	3,310	-	471	-	-	2,771	3,781
Biennial support budget	-	-	-	-	11	599	11	599
Miscellaneous expenditure	168	8,585	34	6,000	-	-	202	14,585
TOTAL EXPENDITURE	2,939	11,895	34	6,471	11	599	2,984	18,965
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	1,423	(5,525)	699	(5,193)	416	56	2,538	(10,662)
Savings on prior biennium's obligations	18	-	-	-	13	13	31	13
Refunds to donors and transfers (to) from other funds	(2,020)	-	-	-	-	-	(2,020)	-
Fund balances, 1 January	(3,452)	2,073	(3,052)	2,141	350	281	(6,154)	4,495
FUND BALANCES, 31 DECEMBER	(4,031)	(3,452)	(2,353)	(3,052)	779	350	(5,605)	(6,154)

schedule 6

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.3

RESERVE FOR FIELD ACCOMODATION (RFA)
Assets, Liabilities and Reserves and Fund balances
As at 31 December

(Thousands of United States dollars)

	Housing		Office Premises		Support Services related to Housing Loan Reserve		Total	
	1999	1997	1999	1997	1999	1997	1999	1997
ASSETS								
Accounts Receivable and Deferred Charges								
Other accounts receivable and deferred charges	87	87	-	-	-	-	87	87
Long-term Accounts Receivable	953	1,127	-	-	-	-	953	1,127
Loans to Governments	1,225	1,824	-	-	-	-	1,225	1,824
Construction Costs	18,428	18,111	26,880	26,447	-	-	45,308	44,558
Capitalized Rehabilitation	1,245	4,721	-	-	-	-	1,245	4,721
Household Appliance Rental Scheme	-	309	-	-	-	-	-	309
Allowance for write-down	(5,224)	(5,534)	(6,000)	(6,000)	-	-	(11,224)	(11,534)
TOTAL ASSETS	16,714	20,645	20,880	20,447	-	-	37,594	41,092
LIABILITIES								
Unliquidated obligations	16	-	1	-	7	30	24	30
Accounts payable	156	-	-	-	1	-	157	-
Due to UNDP - Regular resources by Reserve for Field Accomodation	(4,427)	(1,977)	19,560	19,848	(787)	(380)	14,346	17,491
Government Advances for rehabilitation costs	-	918	-	-	-	-	-	918
Agency reimbursement of construction costs	-	-	3,672	3,651	-	-	3,672	3,651
Deferred rent income	-	156	-	-	-	-	-	156
TOTAL LIABILITIES	(4,255)	(903)	23,233	23,499	(779)	(350)	18,199	22,246
Funds balance - authorized level	25,000	25,000	-	-	-	-	25,000	25,000
Unexpended Resources	(4,031)	(3,452)	(2,353)	(3,052)	779	350	(5,605)	(6,154)
TOTAL LIABILITIES AND FUND BALANCES	16,714	20,645	20,880	20,447	-	-	37,594	41,092

schedule 6

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.4

REIMBURSABLE SUPPORT SERVICES
Income and expenditure and fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Reimbursable Support Services Related to non UNDP Activities		Reimbursable Support Activities Financed by Other Resources		Reimbursable Support Services Provided by IAPSO		Total Reimbursable Support Services	
	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME								
Interest Income	503	517	10,689	5,483	-	-	11,192	6,000
Other Income	33,997	28,643	122,443	97,419	7,097	5,651	163,537	131,713
TOTAL INCOME	34,500	29,160	133,132	102,902	7,097	5,651	174,729	137,713
EXPENDITURE								
Biennial support budget - net	34,775	28,850	93,705	72,326	5,373	4,839	133,853	106,015
TOTAL EXPENDITURE	34,775	28,850	93,705	72,326	5,373	4,839	133,853	106,015
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(275)	310	39,427	30,576	1,724	812	40,876	31,698
Savings on prior biennium's obligations	158	546	851	377	21	26	1,030	949
Transfer (to) from reserves	-	-	(54,000)	-	-	-	(54,000)	-
Refunds to donors and transfers (to) from other funds	-	-	92	396	18	-	110	396
Fund balances, 1 January	9,758	8,902	69,022	37,673	2,512	1,674	81,292	48,249
FUND BALANCES, 31 DECEMBER	9,641	9,758	55,392	69,022	4,275	2,512	69,308	81,292

schedule 6

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.4

REIMBURSABLE SUPPORT SERVICES
Assets, Liabilities and Fund balances
As at 31 December

(Thousands of United States dollars)

	Reimbursable Support Services Related to non UNDP Activities		Reimbursable Support Services Related to Programme Activities Financed by Other Resources		Reimbursable Support Services Provided by IAPSO		Total Reimbursable Support Services	
	1999	1997	1999	1997	1999	1997	1999	1997
ASSETS								
Cash	-	-	-	-	3,651	2,408	3,651	2,408
Accounts Receivable and Deferred Charges								
Due from Core Activities	10,488	10,040	110,378	72,059	10,727	10,229	131,593	92,328
Other accounts receivable and deferred charges	101	-	2,793	-	4,454	328	7,348	328
TOTAL ASSETS	10,589	10,040	113,171	72,059	18,832	12,965	142,592	95,064
LIABILITIES								
Unliquidated obligations	926	282	3,545	3,037	27	29	4,498	3,348
Accounts payable	22	-	234	-	14,530	10,424	14,786	10,424
TOTAL LIABILITIES	948	282	3,779	3,037	14,557	10,453	19,284	13,772
Operational reserve	-	-	54,000	-	-	-	54,000	-
Special Capital Resources	-	-	-	-	-	-	-	-
Unexpended Resources	9,641	9,758	55,392	69,022	4,275	2,512	69,308	81,292
TOTAL LIABILITIES AND FUND BALANCES	10,589	10,040	113,171	72,059	18,832	12,965	142,592	95,064

schedule 6

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.5

SPECIAL ACTIVITIES
Income and expenditure and fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

	Support to UN Resident Coordinator		Unified Coding System		Extrabudgetary Support for Special Purposes		Disaster Mitigation Programme		Total Special Activities	
	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME										
Contributions	1,910	1,943	579	994	3,970	922	1,171	-	7,630	3,859
Interest Income	-	-	27	-	-	-	-	-	27	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	1,910	1,943	606	994	3,970	922	1,171	-	7,657	3,859
EXPENDITURE										
Programme support to Resident Coordinator	690	4,190	-	-	-	-	-	-	690	4,190
Biennial support budget - net	-	-	936	788	6,127	707	1,753	-	8,816	1,495
TOTAL EXPENDITURE	690	4,190	936	788	6,127	707	1,753	-	9,506	5,685
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	1,220	(2,247)	(330)	206	(2,157)	215	(582)	-	(1,849)	(1,826)
Savings on prior biennium's obligations	4	2	-	-	22	1	-	-	26	3
Refunds to donors and transfers (to) from other funds	63	2,586	-	400	-	-	-	-	63	2,986
Fund balances, 1 January	341	-	606	-	216	-	-	-	1,163	-
FUND BALANCES, 31 DECEMBER	1,628	341	276	606	(1,919)	216	(582)	-	(597)	1,163

schedule 6

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.5

SPECIAL ACTIVITIES
Assets, Liabilities and Fund balances
As at 31 December

(Thousands of United States dollars)

	Support to UN Resident Coordinator		Unified Coding System		Extrabudgetary Support for Special Purposes		Disaster Mitigation Programme		Total Special Activities	
	1999	1997	1999	1997	1999	1997	1999	1997	1999	1997
ASSETS										
Accounts Receivable and Deferred Charges										
Due from Core Activities	1,628	354	279	606	(827)	248	(355)	-	725	1,208
Other accounts receivable and deferred charges	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,628	354	279	606	(827)	248	(355)	-	725	1,208
LIABILITIES										
Unliquidated obligations	-	13	-	-	1,092	32	227	-	1,319	45
Accounts payable	-	-	3	-	-	-	-	-	3	-
TOTAL LIABILITIES	-	13	3	-	1,092	32	227	-	1,322	45
Unexpended Resources	1,628	341	276	606	(1,919)	216	(582)	-	(597)	1,163
TOTAL LIABILITIES AND FUND BALANCES	1,628	354	279	606	(827)	248	(355)	-	725	1,208

schedule 6

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999

Schedule 6.6
Inter Agency Procurement Service Office (IAPSO)
Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States Dollars)

Report Run Date: Jul 25 2000 08:41AM

	Trading Activities	
	1998 - 1999	1996 - 1997
INCOME		
Procurement handling fees	6,307	4,967
Insurance income	312	230
Training fees	200	123
Sale of publications	32	77
Miscellaneous income	246	254
TOTAL INCOME	7,097	5,651
EXPENDITURE		
Post costs	3,466	3,365
General and operating expenses	1,907	1,474
TOTAL EXPENDITURE	5,373	4,839
NET EXCESS OF INCOME OVER EXPENDITURE	1,724	812
Fund balance, 1 January	2,512	1,674
Refunds to donors and transfers (to) from other funds	18	-
Savings on prior Biennium's obligations	21	26
FUND BALANCE, 31 DECEMBER	4,275	2,512

Schedule 6.4

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 7: Funds Established by General Assembly and Administered by UNDP
Statement of accounts for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run Date: Jul 25 2000 08:43AM

	United Nations Capital Development Fund		United Nations Revolving Fund for Natural Resources Exploration		United Nations Fund for Science and Technology for Development	
	1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME						
Voluntary contributions	57,902	68,632	1,706	1,472	97	178
Cost-sharing contributions	472	342	-	-	-	44
Sub-trust funds contributions	4,912	259	-	-	-	-
Management services agreements contributions	-	-	-	-	-	-
Full funding arrangements	-	-	-	-	-	-
United Nations joint venture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Sub Total	63,286	69,233	1,706	1,472	97	222
Interest income	13,338	14,090	447	326	107	104
Reimbursable support services	3,588	3,994	-	-	-	-
Other income	270	75	2	6	1	6
TOTAL INCOME	80,482	87,392	2,155	1,804	205	332
EXPENDITURE						
Programme						
Regular resources	82,098	76,827	882	654	439	157
Cost-sharing	321	270	-	-	-	6
Sub-trust funds Schedule 7.1	3,822	1,774	-	32	-	86
Full funding arrangements	-	-	-	-	-	-
United Nations joint ventures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Sub Total	86,241	78,871	882	686	439	249
Programme support - Implementing agents						
Regular resources	1,449	1,658	-	-	44	11
Cost-sharing	-	-	-	-	-	1
Sub-trust funds Schedule 7.1	69	139	-	-	-	(1)
Full funding arrangements	-	-	-	-	-	-
United Nations joint ventures	-	-	-	-	-	-
Sub Total	1,518	1,797	-	-	44	11
Biennial support budget - net						
Management and administrative costs	4,404	4,031	1,112	-	-	-
Technical support costs	6,252	7,339	197	337	-	-
Reimbursable support services costs	3,870	3,741	-	-	-	-
Biennial support operations - general	-	-	-	799	-	-
Sub Total	14,526	15,111	1,309	1,136	-	-
Other expenditure	168	425	3	-	160	14
TOTAL EXPENDITURE	102,453	96,204	2,194	1,822	643	274
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(21,971)	(8,812)	(39)	(18)	(438)	58
Savings on prior biennium's obligations	-	32	-	-	-	-
Transfer to/from Reserves	-	(4,800)	-	-	-	-
Refunds to donors and transfers to/from Other Funds	-	-	-	(6)	-	(3)
Fund balances, 1 January	66,622	80,202	3,143	3,167	1,180	1,125
FUND BALANCES, 31 DECEMBER	44,651	66,622	3,104	3,143	742	1,180

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 7: Funds Established by General Assembly and Administered by UNDP
Statement of accounts for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run Date: Jul 25 2000 08:43AM

	United Nations Capital Development Fund		United Nations Revolving Fund for Natural Resources Exploration		United Nations Fund for Science and Technology for Development	
	1999	1997	1999	1997	1999	1997
ASSETS						
Cash	471	589	22	14	1	41
Investments schedule 8	94,118	125,232	4,407	3,379	6	860
Loans to Governments	2,667	5,637	-	-	-	-
Operating funds provided to Governments	-	-	-	-	-	168
Operating funds provided to Executing agents	79	700	-	-	11	12
Due from UNDP - Regular Resources	-	-	42	-	601	-
Other accounts receivable and deferred charges	2,783	1,275	-	-	135	174
Accrued interest	2,216	3,001	22	47	-	10
TOTAL ASSETS	102,334	136,434	4,493	3,440	754	1,265
LIABILITIES						
Operating Funds payable to Governments	8	-	-	-	-	32
Operating funds payable to Executing agents	6,212	3,552	-	-	-	1
Unliquidated Obligations	3,336	6,678	62	36	12	30
Accounts Payable	113	-	(40)	-	-	-
Due to UNDP - Regular Resources	3,014	14,582	1,367	261	-	22
Reserve for Medical Evacuation	-	-	-	-	-	-
TOTAL LIABILITIES	12,683	24,812	1,389	297	12	85
RESERVES AND FUND BALANCES						
Operational Reserve	45,000	45,000	-	-	-	-
Unexpended resources						
Regular resources	38,504	61,578	3,070	3,111	315	748
Cost-sharing	351	200	-	-	27	71
Sub-trust funds	2,864	1,630	34	32	390	351
Full funding arrangements	-	-	-	-	-	-
United Nations joint ventures	-	-	-	-	-	-
Sub Total	41,719	63,408	3,104	3,143	732	1,170
Reimbursable Support Services	2,932	3,214	-	-	10	10
Total Unexpended Resources	44,651	66,622	3,104	3,143	742	1,180
TOTAL RESERVES AND FUND BALANCES, 31 DECEMBER	89,651	111,622	3,104	3,143	742	1,180
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	102,334	136,434	4,493	3,440	754	1,265
UNSPENT PROJECT BUDGET ALLOCATIONS	8,644	22,214	919	358	-	422
Unspent Project Budget Allocations in Excess of Fund Balances	-	-	-	-	-	-
CONTRIBUTIONS RECEIVABLE	2,533	3,034	151	1,063	671	784
CONTRIBUTIONS RECEIVED: 1 JANUARY - 31 MARCH	2,159	6,820	-	1,000	-	3
	(Note 30)		(Note 31)		(Note 32)	

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME
BIENNIUM 1998 - 1999
Schedule 7: Funds Established by General Assembly and Administered by UNDP
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		United Nations Development Fund for Women		United Nations Volunteers Programme		Total Funds	
		1998-1999	1996-1997	1998-1999	1996-1997	1998-1999	1996-1997
INCOME							
Voluntary contributions		32,596	25,291	6,388	7,900	98,689	103,473
Cost-sharing contributions		4,676	7,150	1,180	252	6,328	7,788
Sub-trust funds contributions		7,213	2,185	13,347	18,659	25,472	21,103
Management services agreements contributions		-	-	-	-	-	-
Full funding arrangements		-	-	12,921	10,508	12,921	10,508
United Nations joint venture		-	-	5,060	294	5,060	294
Other		-	-	-	-	-	-
Sub Total		44,485	34,626	38,896	37,613	148,470	143,166
Interest income		1,987	623	4,958	4,390	20,837	19,533
Reimbursable support services		1,598	910	5,470	12,757	10,656	17,661
Other income		145	153	6,245	7,694	6,663	7,934
TOTAL INCOME		48,215	36,312	55,569	62,454	186,626	188,294
EXPENDITURE							
Programme							
Regular resources		20,320	14,322	11,924	8,078	115,663	100,038
Cost-sharing		3,921	5,374	547	82	4,789	5,732
Sub-trust funds	Schedule7.1	4,301	1,656	14,799	14,695	22,922	18,243
Full funding arrangements		-	-	13,700	9,296	13,700	9,296
United Nations joint ventures		-	-	2,693	413	2,693	413
Other		-	-	-	-	-	-
Sub Total		28,542	21,352	43,663	32,564	159,767	133,722
Programme support - Implementing agents							
Regular resources		7	(8)	-	-	1,500	1,661
Cost-sharing		382	389	55	8	437	398
Sub-trust funds	Schedule7.1	472	177	1,421	1,850	1,962	2,165
Full funding arrangements		-	-	181	107	181	107
United Nations joint ventures		-	-	2,146	749	2,146	749
Sub Total		861	558	3,803	2,714	6,226	5,080
Biennial support budget - net							
Management and administrative costs		3,595	2,387	-	-	9,111	6,418
Technical support costs		4,489	3,778	-	-	10,938	11,454
Reimbursable support services costs		209	241	4,570	11,744	8,649	15,726
Biennial support operations - general		-	-	-	-	-	799
Sub Total		8,293	6,406	4,570	11,744	28,698	34,397
Other expenditure		201	287	42	-	574	726
TOTAL EXPENDITURE		37,897	28,603	52,078	47,022	195,265	173,925
EXCESS (SHORTFALL) INCOME OVER EXPENDITURE		10,318	7,709	3,491	15,432	(8,639)	14,369
Savings on prior biennium's obligations		-	65	-	-	-	97
Transfer to/from Reserves		(3,200)	(3,500)	(900)	-	(4,100)	(8,300)
Refunds to donors and transfers to/from Other Funds		(310)	-	(2)	(29)	(312)	(38)
Fund balances, 1 January		12,287	8,013	47,546	32,143	130,778	124,650
FUND BALANCES, 31 DECEMBER		19,095	12,287	50,135	47,546	117,727	130,778

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	United Nations Development Fund for Women		United Nations Volunteers Programme		Total Funds	
	1999	1997	1999	1997	1999	1997
ASSETS						
Cash	-	848	-	-	494	1,492
Investments schedule 8	28,540	14,507	64,509	37,179	191,580	181,157
Loans to Governments	-	-	-	-	2,667	5,637
Operating funds provided to Governments	389	1,690	-	-	389	1,858
Operating funds provided to Executing agents	516	528	-	-	606	1,240
Due from UNDP - Regular Resources	-	-	-	11,052	643	11,052
Other accounts receivable and deferred charges	3,278	-	5,482	1,168	11,678	2,617
Accrued interest	352	236	918	560	3,508	3,854
TOTAL ASSETS	33,075	17,809	70,909	49,959	211,565	208,907
LIABILITIES						
Operating Funds payable to Governments	129	97	-	-	137	129
Operating funds payable to Executing agents	9	207	-	-	6,221	3,760
Unliquidated Obligations	1,611	1,184	215	16	5,236	7,944
Accounts Payable	496	57	3,920	2,397	4,489	2,454
Due to UNDP - Regular Resources	5,035	477	15,262	-	24,678	15,342
Reserve for Medical Evacuation	-	-	1,377	-	1,377	-
TOTAL LIABILITIES	7,280	2,022	20,774	2,413	42,138	29,629
RESERVES AND FUND BALANCES						
Operational Reserve	6,700	3,500	-	-	51,700	48,500
Unexpended resources						
Regular resources	8,624	5,768	26,504	23,482	77,017	94,687
Cost-sharing	3,360	3,505	740	162	4,478	3,938
Sub-trust funds	4,867	2,159	15,628	16,800	23,783	20,972
Full funding arrangements	-	-	4,431	5,391	4,431	5,391
United Nations joint ventures	-	-	(1,303)	(1,524)	(1,303)	(1,524)
Sub Total	16,851	11,432	46,000	44,311	108,406	123,464
Reimbursable Support Services	2,244	855	4,135	3,235	9,321	7,314
Total Unexpended Resources	19,095	12,287	50,135	47,546	117,727	130,778
TOTAL RESERVES AND FUND BALANCES, 31 DECEMBER	25,795	15,787	50,135	47,546	169,427	179,278
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	33,075	17,809	70,909	49,959	211,565	208,907
UNSPENT PROJECT BUDGET ALLOCATIONS	19,545	15,335	27,121	28,721	56,229	67,050
Unspent Project Budget Allocations in Excess of Fund Balances	(2,694)	(3,903)	-	-	-	-
CONTRIBUTIONS RECEIVABLE	2,708	6,984	2,587	1,153	8,650	13,018
CONTRIBUTIONS RECEIVED: 1 JANUARY - 31 MARCH	5,589	7,310	-	1,525	7,748	16,658
	(Note 33)		(Note 34)		(Overview)	

The accompanying notes are an integral part of the financial statements

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Schedule 7.1: State of Sub-Trust Funds and Funds Established by the General Assembly and administered by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

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Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Fund Manager: UNCDF												
1. **United Nations Capital Development Fund**												
Donor: Belgium												
Irrigated Agriculture in Farfar Plain	326	-	28	28	-	-	-	-	354	-	-	-
Donor: Belgium												
Amenagement et Gestion des Terroirs de la Plaine Seno - Gondo	905	1,413	131	1,544	1,488	70	1,558	-	891	-	-	-
Donor: Belgium												
D'aapui aux communes rurales ducerle de L'ombouctou - Mali	-	1,257	3	1,260	640	-	640	-	620	-	-	-
Donor: Norway												
Production of School Furniture	49	-	6	6	-	-	-	-	55	-	-	-
Donor: Norway												
Environmental Guidelines Conference	3	-	-	-	-	-	-	-	3	-	-	-
Donor: Switzerland												
Suspension Bridges (Phase II)	133	-	14	14	-	-	-	(28)	119	-	-	-
Donor: Switzerland												
Suspension Bridges (Phase III)	154	-	8	8	-	-	-	28	190	-	-	441
Donor: The Netherlands												
Grameen Deep Tubewell Irrigation Project	55	-	6	6	-	-	-	-	61	-	-	369
Donor: The Netherlands												
Wholesale Fruit and Vegetable Market in Al Husainiah	5	-	2	2	(5)	(1)	(6)	-	13	-	-	350
Donor: Australia												
Rural Infrastructure Development Fund, Phase I	-	602	15	617	66	-	66	-	551	-	-	645

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Donor: Netherlands												
Support to Decentralized Planning and Finance in Nampula	-	1,640	-	1,640	1,633	-	1,633	-	7	-	-	298
Sub-Total	1,630	4,912	213	5,125	3,822	69	3,891	-	2,864	-	-	2,103
								Schedule 7				
Fund Manager: EDF												
2. United Nations Revolving Fund for Natural Resources Exploration												
Donor: Japan												
Mineral Exploration in SADCC Region	32	-	3	3	-	-	-	-	35	-	-	-
Sub-Total	32	-	3	3	-	-	-	-	35	-	-	-
								Schedule 7				
3. United Nations Fund for Science and Technology for Development												
Donor: France												
Strengthening Management of Technology Capacity at the School of Management Asian Institute of Technology (AIT)	41	-	4	4	-	-	-	-	45	-	-	-
Donor: Germany												
Policy Dialogues for Strengthening Endogenous Capacities in Science and Technology	32	-	3	3	-	-	-	-	35	-	-	-

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Donor: Italy												
Regional Non-destructive Testing Network for Latin America and the Caribbean (Phase II)	12	-	2	2	-	-	-	-	14	-	-	-
Donor: Italy												
Development of National Scientific and Technological Capacity in Natural Resources Remote Sensing through Aerial and Satellite Photo Interpretation	48	-	6	6	-	-	-	-	54	-	-	-
Donor: Italy												
Reconnaissance and Exploration for Geothermal Resources	12	-	2	2	-	-	-	-	14	-	-	-
Donor: Italy												
Application of Technologies Appropriate for Rural Areas (Phase II)	21	-	2	2	-	-	-	-	23	-	-	-
Donor: Italy												
Establishment of the Beijing National Food Technology and Quality Control Research Development Centre	163	-	18	18	-	-	-	-	181	-	-	-
Donor: Norway												
Strengthening the Computer Education and Computing Capability at the Asian Institute of Technology (AIT)	22	-	2	2	-	-	-	-	24	-	-	-
Sub-Total	351	-	39	39	-	-	-	-	390	-	-	-

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Fund Manager: UNIFEM												
4. United Nations Development Fund for Women												
Donor: EEC												
Post Beijing follow-up in Western Asia	-	-	-	-	-	-	-	-	-	-	-	27
Donor: EEC												
Women's Economic Empowerment in Syria	46	-	1	1	44	3	47	-	-	104	(104)	95
Donor: EEC												
Assistance Programme for Women's Empowerment in Lebanon Reproductive Health and Economic Empowerment	-	95	2	97	92	4	96	-	1	476	(475)	347
Donor: EEC												
Political Empowerment of Somali Women NGOs	-	85	4	89	-	-	-	-	89	-	-	336
Donor: EEC												
Post Beijing Follow-up Phase II	-	784	22	806	263	16	279	-	527	1,283	(756)	712
Donor: Denmark												
Credit Scheme for Productive Activities of Women in the United Republic of Tanzania	1,018	-	103	103	233	30	263	-	858	-	-	-
Donor: Japan												
Contribution to the Centre for Social Development and Humanitarian Affairs	170	-	9	9		-		-	179	-	-	-
Donor: Japan, Denmark, Republic of Korea Italy, Mauritius, UK, Australia, Malta												
Trust Fund for the Elimination of Violence against Women	522	3,073	90	3,163	2,110	296	2,406	-	1,279	1,229		99

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Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: The Netherlands												
African Women for Conflict Resolution and Peace (Phase I)	75	126	11	137	189	24	213	-	(1)	-	(1)	-
Donor: Sweden												
Women, Environment and Development	24	1	2	3	11	2	13	-	14	11	-	-
Donor: Sweden												
United Nations Consolidated Inter-Agency Appeal for Persons Affected by the Crisis in Rwanda	13	-	2	2	-	-	-	-	15	-	-	-
Donor: Sweden												
Improving Statistics on Gender Issues	61	-	7	7	4	1	5	-	63	-	-	-
Donor: Sweden												
Capacity-Building Support for Women's Peace Activities in Burundi	230	249	12	261	224	29	253	-	238	228	-	-
Donor: Sweden												
Interregional Consultation on Women's Land and Property Rights under situations of Conflicts and Reconstruction	-	113	-	113	90	9	99	-	14	1	-	-
Donor: UNFIP												
A Life of Violence - Reduction of Violence against Women/Shea butter Production in Burkino Faso	-	2,437	3	2,440	919	46	965	-	1,475	3,795	(2,320)	-
Donor: MacArthur Foundation												
Learniing Component for the UNIFEM Trust Fund in Support of Action to Eliminate Violence Against Women	-	250	-	250	122	12	134	-	116	166	(50)	

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Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: First UN Conference for Sustainable Development in Small Islands	-	-	-	-	-	-	-	-	-	-	-	-
Donor: Women's Population and Environment Interactions	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	2,159	7,213	268	7,481	4,301	472	4,773	-	4,867	7,293	(3,706)	1,616

Schedule 7

Fund Manager: UNV

5. United Nations Volunteers Programme												
Donor: Argentina												
White Helmuts Initiative	671	1,999	122	2,121	1,656	165	1,821	-	971	301	-	-
Donor: Belgium												
Technical Assistance to the Center for Human Rights in Cambodia	106	-	11	11	40	3	43	-	74	61	-	-
Donor: Belgium												
Women and Peace Initiatives in the Phillipines	39	-	5	5	-	(1)	(1)	-	45	-	-	-
Donor: Belgium												
UNV Multi-sectoral Assistance to Angola	1,961	-	198	198	1,174	117	1,291	-	868	867	-	-
Donor: Canada												
UNV Specialists to Support UNCHR Humanitarian Assistance Activities	3	-	1	1	-	-	-	-	4	-	-	-

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Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: European Union												
MOU with the European Union	-	250	-	250	227	23	250	-	-	-	-	-
Donor: France												
Government of France Support to the Development of Volunteerism	772	455	84	539	665	46	711	-	600	600	-	-
Donor: France												
White Helmuts Initiative	136	-	1	1	-	-	-	-	137	136	-	-
Donor: Germany												
Community Oriented Development Programme Strengthening and Capacity	55	-	8	8	8	1	9	-	54	-	-	-
Donor: Germany												
White Helmuts Initiative	80	-	-	-	-	-	-	-	80	-	-	-
Donor: Germany												
Assistance to Repatriation and Rehabilitation Programme through a National UNV Scheme	715	622	59	681	1,035	103	1,138	1	259	259	-	-
Donor: Germany												
UNV Assistance to Promote Community-based Confidence Building Measures in Georgia	-	416	-	416	301	30	331	-	85	87	(2)	-
Donor: Ireland												
Support to UNISTAR Multi-sectoral Support to Entrepreneurs and Small to Medium Scale Enterprise Development	43	-	4	4	38	4	42	-	5	5	-	-
Donor: Italy												
Italian National Participation in UNV Programme Activities	580	469	49	518	363	37	400	-	698	698	-	-

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Donor: Italy												
UNISTAR	-	702	-	702	336	34	370	-	332	-	-	-
Donor: Japan												
Multi-sectoral Specialist Support in the South Pacific	32	-	4	4	6	-	6	-	30	32	(2)	-
Donor: Japan												
UNV Multi-sectoral Technical Support for Development and Humanitarian Assistance	21	-	4	4	-	-	-	(20)	5	-	-	-
Donor: Japan												
UNV Multi-sectoral Technical Support for Development and Humanitarian Assistance (Phase III)	68	-	1	1	-	-	-	(64)	5	-	-	-
Donor: Japan												
Technical Support to UNCHR and Other UN Agencies in Humanitarian Assistance for Cambodia	24	-	2	2	-	-	-	(24)	2	-	-	-
Donor: Japan												
UNV Technical Support to Relief and Humanitarian Assistance in South-east Asia and Other Areas (Phase I)	2	-	-	-	-	-	-	-	2	-	-	-
Donor: Japan												
UNV Preparatory Assistance to UNTAC for Elections in Cambodia	13	-	-	-	-	-	-	(11)	2	-	-	-
Donor: Japan												
UN 100-Day Action Programme for Accelerated Humanitarian Assistance for Somalia	152	-	15	15	138	9	147	-	20	21	(1)	

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Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Japan												
Assitance to Development of Basic Education in Northwestern Provinces, Cambodia	49	-	6	6	12	1	13	-	42	-	-	-
Donor: Japan												
Support to UNV Humanitarian Relief, Rehabilitation and Repatriation Activities	100	-	11	11	72	4	76	17	52	51	-	-
Donor: Japan												
UN Consolidated Inter-Agency Appeal for Support to UNV Humanitarian Relief in Rwanda	22	-	2	2	19	1	20	-	4	3	-	-
Donor: Japan												
Sustainable Development of Small Island States in the Caribbean	10	-	-	-	3	-	3	-	7	-	-	-
Donor: Japan												
UNV technical Assistance in Support of Human Rights Activities in Central America	72	-	8	8	32	2	34	-	46	47	(1)	-
Donor: Japan												
Japanese Support to Enhancement of Security of UN Volunteer Specialists	324	-	31	31	200	13	213	-	142	144	(2)	-
Donor: Japan												
UNISTAR Multi-sectoral Technical Support for Entrepreneurship and Small and Medium-scale Enteprise Development	18	-	2	2	-	-	-	-	20	-	-	-

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(Thousands of United States dollars)

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Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Japan												
Support for Human Relief	1,387	-	137	137	794	78	872	(130)	522	524	(2)	
Donor: Japan												
UNV Multi-sectoral Support to Humanitarian Emergency, Peace Building, Peace Keeping, Rehabilitation and Reconstruction Activities	194	-	16	16	130	9	139	(67)	4	-	-	
Donor: Japan												
Development of Basic Education in Northwestern Provinces through the Srengthening of Community Temple Learning Centers	31	-	4	4	30	2	32	-	3	-	-	-
Donor: Japan												
UNV/Japan Trust Fund for Multi-sectoral Support for Humanitarian Activities	2,379	-	246	246	1,504	151	1,655	61	1,031	928	-	-
Donor: Japan												
Multi-sectoral Support to Humanitarian Assistance, Peace Keeping Operations, Rehabilitation Activities and Sustainable Human Development	3,000	-	190	190	1,252	142	1,394	-	1,796	4,821	(3,025)	-
Donor: Japan												
Promotion of UNV in Japan	56	-	13	13	167	17	184	224	109	110	(1)	-
Donor: Japan												
UNV Multi-sectoral Support for Humanitarian Assistance Peace Keeping Operation Rehabilitation	-	3,221	24	3,245	547	55	602	-	2,643	-	-	-

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BIENNIUM 1998 - 1999

Schedule 7.1: State of Sub-Trust Funds and Funds Established by the General Assembly and administered by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:43AM

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Norway												
Somali Appeal	7	-	-	-	1	-	1	-	6	-	-	-
Donor: Norway												
Support to UN Volunteers Sub-Regional Programme for South Asia for Consultancy on Popular Culture Development - NORAD	11	-	2	2	-	-	-	-	13	-	-	-
Donor: Republic of Korea												
Republic of Korea Trust Fund for UNVs Training	567	-	54	54	170	11	181	-	440	440	-	-
Donor: Spain												
Support to Volunteer Contribution to Development	-	-	11	11	12	-	12	-	(1)	-	(1)	-
Donor: Sweden												
Humanitarian Assistance in the Gulf Region	23	-	2	2	1	-	1	-	24	-	-	-
Donor: Sweden												
UNV Specialists for Humanitarian Relief in the Horn of Africa	38	-	3	3	24	1	25	-	16	-	-	-
Donor: Sweden												
UNV Support to UNCHR Programmes in Central America	(1)	-	-	-	(1)	-	(1)	-	-	-	-	-
Donor: Sweden												
Programme Drought Emergency Southern Africa (DESA)	60	-	6	6	-	-	-	-	66	-	-	-
Donor: Sweden												
UN Consolidated Inter-agency Appeal for Persons Afflicted in the Crisis in Rwanda	9	-	-	-	8	1	9	-	-	-	-	-

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Schedule 7.1: State of Sub-Trust Funds and Funds Established by the General Assembly and administered by UNDP

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(Thousands of United States dollars)

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Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Sweden												
UN Consolidated Inter-agency Appeal for Support UNV Activities in Rwanda	2	-	1	1	1	-	1	-	2	-	-	-
Donor: Sweden												
Programme in Central America	2	-	-	-	-	-	-	(2)	-	-	-	-
Donor: Sweden												
UNV Programme in Eritrea within the Sepha Appeal	90	-	9	9	68	4	72	-	27	26	-	-
Donor: Sweden												
Support to UNV in Rwanda	228	-	24	24	22	3	25	-	227	227	-	-
Donor: Sweden												
Support to UNV in Georgia	-	104	4	108	97	10	107	-	1	-	-	-
Donor: Switzerland												
Domestic Development Services (DDS) Regional Programme in Asia	105	(3)	12	9	-	-	-	-	114	-	-	-
Donor: Switzerland												
Peace Building and Peace Keeping Trust Fund	95	-	11	11	74	4	78	-	28	29	(1)	-
Donor: Switzerland												
UNV Support to Local Resettlement of Demobilized Combatants in Mozambique	43	-	5	5	43	4	47	-	1	-	-	-
Donor: The Netherlands												
Netherlands Facility for UNV Support from Central Europe to Developing Countries	288	-	19	19	-	-	-	(287)	20	-	-	-
Donor: The Netherlands												
Netherlands Support for UNV/Domestic Development Services	1	-	-	-	-	-	-	(1)	-	-	-	-

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(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:43AM

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: The Netherlands												
Inter-Agency Humanitarian Programme for Iraq/Kuwait	3	-	-	-	-	-	-	-	3	-	-	-
Donor: The Netherlands												
Deployment of UNV Specialists to Support UN Humanitarian Assistance Activities in Somalia	149	-	16	16	(1)	-	(1)	-	166	-	-	-
Donor: The Netherlands												
West-East South Programme Lecturers at the Eduardo Mondlane University	(131)	140	-	140	10	1	11	-	(2)	-	(2)	-
Donor: The Netherlands												
Mozambique University	57	-	-	-	-	-	-	(58)	(1)	-	(1)	-
Donor: The Netherlands												
Special Emergency Programme for the Horn of Africa (SEPHA) Appeal - 1993	11	-	2	2	(1)	-	(1)	-	14	-	-	-
Donor: The Netherlands												
SNV Support to the UNV Programme in LAO PDR (SUNV)	352	420	29	449	607	39	646	-	155	154	-	-
Donor: The Netherlands												
Netherlands Facility for UNV Support from Central Europe to Developing Countries	912	-	103	103	1,009	66	1,075	287	227	-	-	-
Donor: The Netherlands												
Netherlands Support to UNV DDS for Poverty Eradication	357	737	63	800	756	75	831	59	385	384	-	-
Donor: The Netherlands												
Interim Appeal for Burundi	62	-	-	-	46	3	49	-	13	-	-	-

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Schedule 7.1: State of Sub-Trust Funds and Funds Established by the General Assembly and administered by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:43AM

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: The United Kingdom												
United Kingdom/Liberian Emergency Relief Trust Fund	11	-	2	2	(1)	-	(1)	-	14	-	-	-
Donor: The United Kingdom												
Low Income Urban Community Participatory Primary Environmental Care Project	-	-	-	-	1	-	1	-	(1)	-	(1)	-
Donor: The United Kingdom												
Interim Appeal for Burundi	26	-	8	8	-	-	-	-	34	-	-	-
Donor: The United Kingdom												
UN Inter-Agency Appeal for Emergency Assistance for Water and Sanitation Projects in Yemen	8	-	1	1	3	-	3	-	6	-	-	-
Donor: The United Kingdom												
Emergency Humanitarian Assistance Programme in Rwanda	1	-	-	-	1	-	1	-	-	-	-	-
Donor: The United Kingdom												
Inter-Agency Appeal for Rwanda	(13)	-	-	-	(14)	(1)	(15)	-	2	-	-	-
Donor: United Nations												
Humanitarian Economic Assistance Assistance Programme to Afghanistan	4	24	2	26	23	3	26	-	4	-	-	-
Donor: United Nations												
UNV Support to UN Inter-Agency Humanitarian Programme in Iraq	86	-	10	10	-	-	-	-	96	-	-	-
Donor: United Nations/Sweden/Canada												
Youth Partners in Agreement	34	-	3	3	15	1	16	-	21	-	-	-
Donor: USA												
UN Volunteers for Service with UNHCR and WFP	9	-	-	-	-	-	-	-	9	-	-	-

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Schedule 7.1: State of Sub-Trust Funds and Funds Established by the General Assembly and administered by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:43AM

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Italy												
UN International Short-Term Advisory Resources	338	-	34	34	248	19	267	-	105	105		
Donor: Austria												
UNV/Organization for Security Cooperation in Europe (OSCE) Trust Fund for Logistical Assistance to Elections in Bosnia and Herzegovina	6	-	1	1	7	-	7	-	-	-	-	-
Donor: Austria												
UN/OSCE Trust Fund for Supervisory Assistance to Elections in Bosnia and Herzegovina	7	-	9	9	6	-	6	(10)	-	-	-	-
Donor: Austria												
UNV Trust Fund between the Organization for Security and Cooperation in Europe (OSCE) to Assist with the Supervision of Elections in Bosnia and Herzegovina - 1	(54)	54	-	54	-	-	-	-	-	-	-	-
Donor: Austria												
UNV Trust Fund between the Organization for Security and Cooperation in Europe (OSCE) to Assist with the Supervision of Elections in Bosnia and Herzegovina - 2	(16)	16	-	16	-	-	-	-	-	-	-	-
Donor: Austria												
UNV Trust Fund between the Organization for Security and Cooperation in Europe (OSCE) to Assist with the Supervision of Elections in Bosnia and Herzegovina - 3	(73)	79		79								

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 7.1: State of Sub-Trust Funds and Funds Established by the General Assembly and administered by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:43AM

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Austria												
UNV Trust Fund between the Organization for Security and Cooperation in Europe (OSCE) to Assist with the Supervision of Elections in Bosnia and Herzegovina - 4	(30)	50	-	50	1	-	1	(18)	1	-	-	-
Donor: Austria												
UNV Trust Fund between the Organization for Security and Cooperation in Europe (OSCE) to Assist with the Supervision of Elections in Bosnia and Herzegovina - 5	-	98	-	98	66	42	108	10	-	-	-	-
Donor: Austria												
UNV Trust Fund between the Organization for Security and Cooperation in Europe (OSCE) to Assist with the Supervision of Elections in Bosnia and Herzegovina - 6	-	105	-	105	79	23	102	18	21	-	-	-
Donor: Finland												
White Helmets Initiative	-	29	-	29	-	-	-	-	29	-	-	-
Donor: EU												
Support to Elections in Nigeria	-	427	-	427	652	65	717	-	(290)	-	(290)	290
Donor: Japan												
UNV Multi-sectoral Assistance to Island Countries in Asia Pacific	7	-	(1)	(1)	17	1	18	13	1	-	-	-

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 7.1: State of Sub-Trust Funds and Funds Established by the General Assembly and administered by UNDP

Schedule of Income, Expenditure and Fund balances for the biennium ended 31 December 1999

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:43AM

Name of Sub-Trust Fund	Fund balances as at 1 January 1998	Income: Contributions	Income: Other	Income: Total	Expenditure: Project costs	Expenditure: Other costs	Expenditure: Total	Refunds to donors and transfers to/ from other funds-net	Fund balances as at 31 December 1999	a/ Unspent project budget allocations	a/ Unspent project budget allocations in excess of Fund balances	a/ Contributions receivable
Donor: Japan												
UNV Multisectoral Support for Humanitarian Assistance Peace Keeping Operation Rehabilitation	-	2,933	-	2,933	-	-	-	-	2,933	-	-	-
Sub-Total	16,800	13,347	1,703	15,050	14,799	1,421	16,220	(2) Schedule 7	15,628	11,060	(3,332)	290
Total Sub-Trust Fund	20,972	25,472	2,226	27,698	22,922	1,962	24,884	(2)	23,784	18,353	(7,038)	4,009

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 7.2

Funds established by the General Assembly and administered by UNDP

Biennial support budget for the biennium ended 31 December 1999

(Thousands of United States Dollars)

	Revised appropriations 1998 - 1999	1998-1999 Expenditure: Disbursements	Unliquidated obligations	Total	Unencumbered balance 31 December 1999	Expenditure 1996-1997
UNITED NATIONS CAPITAL DEVELOPMENT FUND						
Management and Administrative costs	5,047	4,287	117	4,404	643	4,031
Technical support costs	7,817	6,130	122	6,252	1,565	7,339
	12,864	10,417	239	10,656	2,208	11,370
Reimbursable support services costs	-	3,868	2	3,870	-	3,741
TOTAL	12,864	14,285	241	14,526	2,208	15,111
				(Schedule 7)		(Schedule 7)
UNITED NATIONS REVOLVING FUND FOR NATURAL RESOURCES EXPLORATION						
Management and administrative costs	1,046	1,112	-	1,112	(66)	764
Technical support costs	487	197	-	197	290	372
TOTAL	1,533	1,309	-	1,309	224	1,136
				(Schedule 7)		(Schedule 7)
UNITED NATIONS DEVELOPMENT FUND FOR WOMEN						
Management and administrative costs	6,038	3,506	89	3,595	2,443	2,387
Technical support costs	4,658	4,240	249	4,489	169	3,778
	10,696	7,746	338	8,084	2,612	6,165
Reimbursable support services costs	-	123	86	209	-	241
TOTAL	10,696	7,869	424	8,293	2,612	6,406
				(Schedule 7)		(Schedule 7)

The accompanying notes are an integral part of the financial statements

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 7.3: United Nations Volunteers - UNV

Summary of Projects financed under full funding arrangement by Donor

Governments and Institutions

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:44AM

Donors	Projects	Balance as at 1 January 1998	Contributions	Expenditure: Project Costs	Expenditure: Other Costs	Balance as at 31 December 1999
Governments						
Australia	INT/92/V16	33	-	1	-	32
Australia - OZVOL	INT/92/V15	(44)	56	62	-	(50)
Belgium	GLO/98/V08	-	1,000	946	-	54
	INT/92/V12	2,227	251	2,658	-	(180)
Cambodia	CMB/96/V01	3	-	3	-	-
Canada	RWA/98/V01	-	171	164	16	(9)
Denmark	INT/96/V01	20	24	21	-	23
Denmark DANIDA	MOM/97/V01	11	13	(1)	-	25
Denmark MS	INT/92/V17	(153)	501	207	-	141
Finland	GLO/98/V01	-	36	27	3	6
	INT/92/V11	1,297	1,471	1,239	-	1,529
Germany - ASB Deutschland	CRO/97/V01	29	-	14	-	15
Germany - DED	INT/93/V02	(28)	161	143	-	(10)
Ireland - APSO	INT/92/V14	173	570	506	-	237
Japan - JOCV	GLO/98/V03	-	312	657	-	(345)
	INT/92/V20	(23)	1,334	1,022	-	289
Mali	MLI/96/V01	25	-	1	-	24
Netherlands - SNV	INT/92/V13	(179)	1,467	923	-	365
Norway	CMB/95/V01	35	28	42	5	16
	INT/92/V21	118	291	280	-	129
Rwanda	RWA/96/V04	(38)	71	37	-	(4)
Spain	GLO/97/V44	1,607	2,594	2,406	-	1,795
	RWA/96/V03	200	(200)	-	-	-
Sweden	INT/92/V09	(3)	894	829	99	(37)
Switzerland	INT/92/V08	20	73	88	-	5
U.S.A	GLO/94/V02	4	-	-	-	4
United Kingdom - VSO	INT/92/V19	(26)	70	41	-	3
United Kingdom, BDD	GRN/97/V01	-	34	60	-	(26)
United Kingdom, DFID	INT/98/V01	-	200	173	19	8
Insititutions						
ADB	GUI/93/V02	(47)	-	-	-	(47)
AMUDA	INT/96/V06	18	76	72	-	22
ASDB	KYR/96/V01	(20)	40	1	-	19
	MAS/92/V01	(32)	31	(1)	-	-
	MAS/94/V01	(4)	6	-	-	2
	MOM/93/V02	8	-	-	-	8
	PNG/95/V01	(2)	-	-	-	(2)
Eritrea International School	ERI/95/V03	(3)	-	-	-	(3)
IBRD	MOZ/92/V03	19	-	-	-	19
	MOZ/92/V04	(56)	-	-	-	(56)
	NER/87/V01	41	104	34	-	111
IDA	ANG/94/V01	(76)	-	2	-	(78)
	BEN/89/V01	(109)	-	16	-	(125)
	CHD/91/V01	2	-	-	-	2
	EQG/91/V01	(116)	-	-	-	(116)
	GHA/93/V02	(3)	-	-	-	(3)
	GHA/93/V03	(5)	25	18	-	2

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 7.3: United Nations Volunteers - UNV

Summary of Projects financed under full funding arrangement by Donor Governments and Institutions

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:44AM

Donors	Projects	Balance as at 1 January 1998	Contributions	Expenditure: Project Costs	Expenditure: Other Costs	Balance as at 31 December 1999
	GHA/93/V04	6	-	-	-	6
	HAI/86/V01	(20)	-	-	-	(20)
	NER/95/V01	38	-	43	-	(5)
	NER/98/V01	-	346	204	21	121
IFAD	GAB/94/V01	71	36	77	-	30
	MLI/95/V04	57	-	52	-	5
	NER/94/V01	33	29	30	-	32
IITA	MLW/93/V01	(1)	-	-	-	(1)
IOM	ANG/95/V02	(25)	184	174	16	(31)
	EGY/98/V01	-	17	17	-	-
	GLO/94/V01	1	-	-	-	1
	HAI/95/V01	7	-	-	-	7
	MOZ/94/V03	2	-	-	-	2
	RER/99/V04	-	139	32	-	107
IRRI	MAG/95/V01	(3)	3	-	-	-
	MAG/98/V01	-	62	42	-	20
JVC	INT/96/V04	38	-	27	-	11
SIDA (Botswana)	BOT/92/V01	154	-	1	-	153
SVA	INT/96/V05	50	54	47	-	57
UN AIDS	SAF/98/V01	-	20	18	2	-
UNDP Albania	ALB/99/V01	-	-	2	-	(2)
UNDP Bahrain	GLO/97/V40	-	11	-	-	11
UNDP Cambodia		-	-	-	-	-
	CMB/99/V05	-	-	24	-	(24)
	CMB/99/V06	-	117	56	-	-
	GLO/97/V41	-	-	48	-	46
UNDP Mongolia	MON/99/V02	-	17	23	-	(6)
UNDP Rwanda	RWA/99/V05	-	-	21	-	(21)
UNDP Samoa	SAM/99/V01	-	21	15	-	6
UNDP South Africa	SAF/99/V01	-	-	12	-	(12)
UNDP Sri Lanka	SRL/99/V01	-	33	8	-	25
UNDP Vietnam	VIE/99/V01	-	34	19	-	15
UNICEF	HAI/97/V02	60	-	17	-	43
Grand Total		5,391	12,921	13,700	181	4,431

The accompanying notes are an integral part of the financial statements

Schedule 7

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 8: Investments as at 31 December

(Thousands of United States Dollars)

		1999	1997
Regular Resources			
Interest-bearing current accounts		183,395	4,344
Call accounts		-	6,482
Time deposits		372,650	869,871
Bonds and notes		216,835	522,711
Other securities		-	12,462
Total	**statement II.1**	**772,880**	1,415,870
Other Resources			
Cost-sharing			
Time deposits		408,800	-
Total	**statement II.2**	**408,800**	-
Trust Funds			
Trust Fund to Combat Desertification and Drought (UNSO)			
Interest-bearing current accounts		89	1
Call accounts		-	160
Time deposits		2,100	21,200
Bonds and notes		5,915	1,998
Total	**schedule 5.2**	**8,104**	23,359
Trust Fund for the Global Environment Facility			
Interest-bearing current accounts		16	-
Call accounts		-	77
Time deposits		25,210	25,100
Bonds and notes		11,800	35,035
Total	**schedule 5.2**	**37,026**	60,212
Multilateral fund for the Implementation of the Montreal Protocol			
Interest-bearing current accounts		338	-
Call accounts		-	50
Time deposits		19,990	24,400
Bonds and notes		39,799	107,006
Total	**schedule 5.2**	**60,127**	131,456
"Capacity 21" Trust Fund			
Interest-bearing current accounts		48	-
Time deposits		22,050	14,620
Bonds and notes		15,000	39,307
Total	**schedule 5.2**	**37,098**	53,927

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 8: Investments as at 31 December

(Thousands of United States Dollars)

		1999	1997
UNDP Fund for the Programme of Assistance to the Palestinian People			
Interest-bearing current accounts		72	-
Time deposits		33,665	-
Bonds and notes		3,829	-
Total	**schedule 5.2**	**37,566**	**-**
UNDP Trust Fund for Rwanda			
Interest-bearing current accounts		7	-
Time deposits		22,270	-
Total	**schedule 5.2**	**22,277**	**-**
Fonds Fiduciare du PNUD Concernant l'Organisation pour l'harmonisation en Afrique du Driot das Affaires (OHADA TF)			
Time deposits		7,654	934
Total		**7,654**	**934**
Perez-Guerrero Trust Fund for Economic and Technical Co-operation among Developing Countries			
Interest-bearing current accounts		108	-
Call accounts		-	126
Time deposits		1,600	-
Bonds and notes		5,206	6,135
Total		**6,914**	**6,261**
UNDP Trust Fund for International Partnerships			
Interest-bearing current accounts		11	-
Time deposits		5,040	-
Bonds and notes		659	-
Total		**5,710**	**-**
UNDP Trust Fund for the Iraq Programme			
Interest-bearing current accounts		4,975	-
Total	**schedule 5.2**	**4,975**	**-**
Total Trust Funds		**227,450**	**276,149**
		statement II.2	

UNITED NATIONS DEVELOPMENT PROGRAMME

BIENNIUM 1998 - 1999

Schedule 8: Investments as at 31 December

(Thousands of United States Dollars)

		1999	1997
Funds			
United Nations Capital Development Fund			
Interest-bearing current accounts		384	9
Call accounts		-	200
Time deposits		67,270	25,720
Bonds and notes		26,464	89,728
Other securities		-	9,575
Total	**schedule 7**	**94,118**	125,232
United Nations Revolving Fund for Natural Resources Exploration			
Interest-bearing current accounts		7	-
Call accounts		-	79
Time deposits		4,400	3,300
Total	**schedule 7**	**4,407**	3,379
United Nations Fund for Science and Technology for Development			
Interest-bearing current accounts		6	-
Time deposits		-	860
Total	**schedule 7**	**6**	860
United Nations Development Fund for Women			
Interest-bearing current accounts		30	162
Time deposits		28,510	14,345
Total	**schedule 7**	**28,540**	14,507
United Nations Volunteers Programme			
Interest-bearing current accounts		791	64
Call accounts		-	275
Time deposits		51,430	24,250
Bonds and notes		12,288	12,590
Total	**schedule 7**	**64,509**	37,179
Total Funds		**191,580**	181,157
		overview	

The accompanying notes are an integral part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS

Note 1

Mission Statement

UNDP is part of the United Nations and upholds the vision of the United Nations Charter. It is committed to the principle that development is inseparable from the quest for peace and human security and that the United Nations must be a strong force for development as well as peace.

UNDP's mission is to help countries in their efforts to achieve sustainable human development by assisting them to build their capacity to design and carry out development programmes in poverty eradication, employment creation and sustainable livelihoods, the empowerment of women and the protection and regeneration of the environment, giving first priority to poverty eradication.

UNDP also acts to help the United Nations family to become a unified and powerful force for sustainable human development and works to strengthen international cooperation for sustainable human development.

UNDP, at the request of governments and in support of its areas of focus, assists in building capacity for good governance, popular participation, private and public sector development and growth with equity, stressing that national plans and priorities constitute the only viable frame of reference for the national programming of operational activities for development within the United Nations system.

UNDP resident representatives normally serve as resident coordinators of the operational activities of the United Nations system, supporting, at the request of governments, the coordination of development and humanitarian assistance. Resident coordinators also help to orchestrate the full intellectual and technical resources of the United Nations system in support of national development.

UNDP strives to be an effective development partner for the United Nations relief agencies, working to sustain livelihoods while they seek to sustain lives. It acts to help countries to prepare for, avoid and manage complex emergencies and disasters.

UNDP draws on expertise from around the world, including from developing countries, United Nations specialized agencies, civil society organizations and research institutes.

UNDP supports South-South cooperation by actively promoting the exchange of experience among developing countries.

UNDP supports, within its areas of focus, technology transfer, adaptation, and access to the most effective technology.

UNDP receives voluntary contributions from nearly every country in the world. UNDP seeks to ensure a predictable flow of resources to support its programmes. It provides grant funds through criteria based on universality that strongly favours low-income countries, particularly the least developed.

UNDP is politically neutral and its cooperation is impartial. It seeks to conduct its work in a manner transparent and accountable to all its stakeholders.

UNDP is committed to a process of continuing self-evaluation and reform. It aims to improve its own efficiency and effectiveness to assist the United Nations system in becoming a stronger force for the benefit of the people and countries of the world.

UNDP will continue to support an international development cooperation framework that responds to changing global, regional and national circumstances.

Note 2

Summary of significant accounting policies

The financial period of the Organization is biennial. The present biennium covers the period from 1 January 1998 to 31 December 1999. The financial statements reflect the application of the following significant accounting policies:

(a) Framework

UNDP activities are accounted for in accordance with:

(i) The Financial Regulations formulated by its Executive Board and the Rules established by the Administrator under the above regulations; and

(ii) The United Nations System Accounting Standards as adopted by the Administrative Committee on Coordination (ACC) which are based to a large extent on relevant International Accounting Standards (IAS) issued by the International Accounting Standards Committee. Where differences from the IAS exist, it is mainly because of the essentially non-commercial nature of the Organization's activities. These standards are based on the principles and assumptions outlined below:

a. Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If these fundamental accounting assumptions are not followed, that fact should be disclosed together with the reasons;

b. Prudence, substance over form and materiality should govern the selection and application of accounting policies;

c. Financial statements should include clear and concise disclosure of all significant accounting policies which have been used;

d. The disclosure of the significant accounting policies used is an integral part of the financial statements;

e. Unusual items or prior period items should be disclosed if they have a material effect on the financial statements or schedules;

f. If there is a change in accounting policy that has a material effect in the current period, or may have a material effect in subsequent periods, the effect of such change should be disclosed and quantified, together with the reason for the change.

(b) Income

Interest income is accrued as income in the year to which it relates. Interest on interfund balances is credited to the trust fund accounts one year in arrears. All other income is accounted for on a cash basis, with the exception of income accrued on Government letters of credit which are irrevocable.

(c) Expenditure

All expenditure of UNDP is accounted for on an accrual basis, except for that relating to staff entitlements (costs related to Early Separation Programme are however, recorded on an accrual basis) and project components implemented by Governments and Non-Government Organizations (NGOs), which are accounted for on the basis of cash disbursements only. Project expenditure includes unliquidated obligations raised by the executing or implementing agents (other than Governments and NGOs). The following criteria is generally used in applying the accrual basis:

Experts and other project personnel	Costs relating to the period of contractual service falling within the current biennium up to the amount provided in the current budget;
Travel on official business	Costs of travel taking place in the current biennium and travel commencing before the end of the current biennium but extending into the next biennium;
Subcontracts	Payments falling due in the current biennium according to the terms of the contract or payment schedule;
Fellowships	Cost of the fellowship from the anticipated date of commencement of study or start of the current biennium to completion of study or end of the current biennium, whichever is earlier;
Group training	Full cost of any training activity held in the current biennium or beginning in the current and ending in the next biennium;
Equipment	Full cost of contractual agreement or firm order placed with the supplier prior to the end of the current biennium up to the amount provided in the current budget;
Miscellaneous	Cost of events occurred (for example, hospitality), goods or services delivered or firm orders placed for delivery in the current biennium.

Certain flexibility provisions may be applied to expenditure. In any given year, expenditure may exceed an approved project budget for that year by $20,000 or 4 percent thereof, whichever is the higher, provided the executing agent does not incur overall expenditure for that year in excess of 2 percent of the total allocations made to it.

(d) Agency Programme Support Costs and Technical Support Services

Agency Programme Support Costs denote the percentage of total project costs authorized by the Executive Board for payment to the executing and cooperating agents and implementing agents to reimburse them for costs incurred in the administration (technical and otherwise) of UNDP financial projects. These support costs are based on total annual programme expenditure. Sectoral support costs are also paid to certain agents for provision of sectoral advice to Governments and UNDP. The level of sectoral support and the use of its resources for a given cycle are determined by the Executive Board. The Executive Board, by its decisions 95/23 and 96/31 approved new successor programming arrangements and new directives on agency support costs. The major features of the new arrangements are to:

(i) Provide incentives for national execution and ensure that agency technical support services are available to governments, particularly for nationally executed programmes/projects;

(ii) Improve the upstream technical focus of agents and reduce their administrative and operational involvement in programmed project implementation;

(iii) Assign resources that will permit programme countries to exercise increased choice in programme/project implementation;

(iv) The replacement of the cluster rate system by a flat rate not to exceed 10 percent rate of AOS (Administration and Operational Services) reimbursement.

Details of the support costs under the previous arrangements and the new successor arrangements are provided in schedule 2.1.

Reimbursement for AOS also applies to projects financed by UNDP-administered Funds and Trust Funds. UNDP support costs denote the amounts paid to UNDP as reimbursement for costs incurred for the administration of these Funds and Trust Funds.

(e) Biennial Support Budget

The Biennial Support Budget comprises 3 components:

(i) Programme support: expenditure incurred by organizational units (country offices and headquarters) whose primary function is the development, formulation, delivery and evaluation of the programmes of the organization. This will typically include units that provide back-stopping of programmes either on a technical, theoretical, geographical, logistical or administrative basis;

(ii) Management and administration: expenditure incurred by organizational units whose primary function is the maintenance of the identity, discretion and well-being of the Organization. This will typically include units that carry out the functions of executive direction, organizational policy and evaluation, external relations, information and administration;

(iii) Support to operational activities of the United Nations: this comprises four elements which are basically applicable to the Regular Resources activities namely, Country Offices Support, UN Development Group,

United Nations Volunteers programme and Inter Agency Procurement Services Office (IAPSO).

The expenditure under the Biennial support budget are recorded in accordance with the principle set out in note 2(c) above.

(f) Exchange rates

Voluntary contributions received from Governments are translated into United States dollars using the United Nations operational rate of exchange in effect on the date of payment.

Exchange adjustments arising from the receipt of contributions from Governments are recorded as increases or reductions to the contributions. All other exchange adjustments are recorded as other income/expenditure.

For the purposes of accounting for assets, liabilities and transactions, and the maintenance of other financial records, other currencies are translated into United States dollars at the United Nations operational rate of exchange in effect on the date of the report or transaction.

(g) Capital expenditure

The costs of purchased or constructed premises as well as major rehabilitation costs are reflected as capital assets. These assets relate mainly to the housing and office premises under the activity of the Reserve for Field Accommodation (RFA) and the office premises purchased for the UNDP/Argentina country office (see notes 13 and 14 below).

The full cost of non-expendable equipment is charged to the UNDP Regular Resources through its biennial support budget or to the appropriate project in the biennium in which it is purchased. An inventory is maintained for all non-expendable equipment (defined as items of equipment valued at $500 or more per unit and with a serviceable life of at least five years and items of equipment included in any special list for which formal inventory records are maintained).

The inventory held at UNDP Headquarters and at UNDP Country Offices as at 31 December 1999 amounted to $18.3 million ($25.6 million in 1997) and $73.8 million ($68.8 million in 1997), respectively. Assets capitalized are not amortized nor depreciated.

(h) Operational Reserve

The Executive Board, at its annual session in 1999 approved a change in the basis for calculation of UNDP's operational reserve for Regular Reserves which is now the sum of the following components:

i) Income component. The equivalent of 10 per cent of the average of the annual voluntary contributions received over the most recent three years, rounded to the nearest $1 million;

ii) Expenditure component. The equivalent of 2 percent of the average total annual expenditure incurred over the most recent three years, rounded to the nearest $1 million;

iii) Liability and structural. The equivalent of 10 percent of the sum of the income and expenditure components, rounded to the nearest $1 million.

iv) Cash-flow component. The equivalent of the cash needs for one month, calculated as one twelfth of the total expenditure of the most recent year, rounded to the nearest $1million.

In addition, the Executive Board approved the establishment of an operational reserve with UNDP's extrabudgetary account for other resource activities. The calculation to arrive at the level of reserve, follows the same basis as that of the regular reserve.

(i) Presentation

By its decision 97/6 the Executive Board approved the harmonization of the Budget presentation format submitted by UNDP, UNICEF and UNFPA. Therefore, the financial reports are presented in a way consistent with this decision.

The main features of this harmonization involve activities which are:

(i) Regular Resources activities: Activities financed from Voluntary contributions, donations from non-governmental sources and related interest earnings and miscellaneous income;

(ii) Other Resources activities: activities financed from resources other than Regular Resources, which are received for a specific programme purpose (Cost-sharing, Government Cash Counterpart Contributions (GCCC), Trust funds established by the Administrator and activities from Management Service Agreements (MSAs);

(iii) For accounting presentation purposes the reimbursable support services and other special activities, namely, Junior Professional Officers (JPOs), Reserve for Field Accommodation (RFA), etc. are included in the Other Resources activities;

(iv) Funds administered by UNDP: Activities of the Funds established by the General Assembly and administered by UNDP.

The nature of some expenditure was redefined as explained in note 2(e).

Other reclassifications and changes in presentation were made to better reflect the nature of the operations and/or to better comply with the accounting standards. These changes affected mainly:

(i) Cost-sharing activities: Interest earned and support costs charged by the Regular Resources activities to Cost-sharing activities are reflected through the Statement of Income and Expenditure. In the past these transactions were reflected directly as transfers to UNDP Extrabudgetary income;

(ii) Reimbursable support services for Funds and Trust Funds: Formerly termed " Extrabudgetary Activities" , the Reimbursable support services are now presented as part of the Funds and Trust Fund's Income Statement with the ending balance reflected in the " Unexpended Resources balance" . In prior years, the net balance of these activities was shown between the Liabilities section

(iii) Management Service Agreements(MSAs) for Funds and Trust Funds: are now presented as part of the Funds and Trust Fund's Income Statement with the ending balance reflected in the " Unexpended Resources balance" . In prior years, the net balance of these activities was shown between the Liabilities section and the Unexpended Resources balance section.

(iv) Full funding arrangements and United Nations Joint Venture activities at the United Nations Volunteers Programme (UNV): These activities presented as part of the income statement with the ending balances reflected in the " Unexpended Resources Balance" . In prior periods, the net balance of these activities was reflected in the balance sheet. The full funding arrangements net balance was part of the other accounts receivable and deferred charges, while the United Nations Joint Venture activities net balance was shown as other liabilities.

(v) Management source agreement Funds and Trust Funds:

A detailed schedule is provided for each of the following:

- UNV's fully funded agreements with Governments and Institutions, by country and by project;
- Trust Funds' Management Service Agreements;
- IAPSO's trading activities.

(j) Non-consolidated financial statements

The results of the operations reflected in statements I through IV are presented on the basis of the three major components explained above in note 2(i).

The totals of each major component are shown only for the purpose of reflecting the component's aggregate data. Identified inter-activities/interfund balances (within each component) in the balance sheet have been eliminated in computing these totals. Other interfund transactions are not eliminated. Therefore, these aggregates are not intended to, and do not, reflect consolidated amounts, which would have required elimination of all interfund transactions and balances within each component.

(k) Determination of certain balance sheet items

Due to the nature of the activities, certain transactions pertaining to Cost-sharing, Government Cash Counterpart Contributions (GCCC), etc. are commingled in the Regular Resources accounts (Investments - deferred charges - Receivables - Payables, etc.). Whenever possible the balances of these accounts as at 31 December 1999, and the comparatives, have been apportioned essentially on the basis of the best available information. The accounts not apportioned have been reflected in the interfund account balance.

Note 3

Contributions receivable and in-kind contributions and related party transactions (off-balance sheet)

a) (i) Contributions of Governments and other contributors - Regular Resources

Contributions due from Governments and other contributors for current and prior years that have not been paid as of 31 December 1999 are as follows:

	Voluntary Contributions	*Voluntary Contributions for the Special Measures Fund for the Least Developed Countries*	*Total*
	(thousands of United States dollars)		
1995 and prior year	5 465	-	5 465
1996	855	-	855
1997	4 159	-	4 159
1998	7 955	-	7 955
1999	18 956	-	18 956
Total	**37 390**	**-**	**37 390**

(ii) Contributions of Governments and other contributors - cost-sharing and government cash counterpart contributions

At 31 December 1999, the following amounts were receivable for Cost-sharing and GCCC projects. These amounts are to be rephased to future years.

	(thousands of United States dollars)
Cost-sharing	248 391
Government cash counterpart contributions	5 252
Total	**253 643**

The amounts in respect of Cost-sharing and GCCC are based on budgeted expenditure for the year and will be adjusted on the rephasing of these budgets.

In-kind contributions

In 1996, Hewlett Packard Company (a leading manufacturer of computing, communications and measurement products) donated a wide range of new computing equipment, including enterprise servers, personal computers, printers and other peripherals to the UNDP's Sustainable Development Networking Programme (SDNP). The value of this contribution, estimated at $1.1 million, has not been recorded in the accounts.

These products are intended for direct use in various projects in developing countries. Sustainable Development Networking Programme links bodies, universities, Non-Governmental Organizations, the private sector and individuals in developing countries for the purpose of exchanging critical information on sustainable human development.

As part of UNDP's agreements with the recipient countries, the governments of these countries are to provide UNDP with accommodations free of charge. These in-kind contributions received during the biennium 1998-1999 are estimated at US$16.5 million. These estimates are based on the market value, if available, or the best estimates from the government or UNDP country offices.

(c) Related party Transactions

During the current biennium, UNDP in partnership with Cisco Systems, Inc. KPMG LLP and Akamai Technologies Inc. and with the support of other partners launched a long-term initiative to use the power of the Internet to help break the cycle of extreme poverty globally. Publicized by high profile rock concerts, Netaid.org will use the Internet's interactive capabilities to draw attention to the issue of extreme poverty, and to offer Internet users the possibility of becoming directly involved. Netaid.org is being managed for UNDP by the Netaid.org Foundation, an independent entity that enjoys not for profit (501 c3) status in the United States. Ownership of the foundation is shared by UNDP and Cisco Systems. UNDP's contribution to the foundation comes mainly in the form of an in kind contribution of personnel.

Note 4

Unidentified receipts

Monies received, but not identified as to purpose, are held as accounts payable until identified. At 31 December 1999, $19,557,223 ($ 13,401,874 in 1997) in unidentified receipts were held as accounts payable. This amount is included in note 12(b).

Note 5

Accounting linkage - Voluntary contributions and contributions to local office costs

At its thirty-first session in 1984, the Governing Council authorized the establishment of a country-specific accounting linkage between voluntary contributions and contributions to local office costs in such a manner that voluntary contributions are first accounted for against any shortfall in contributions to local office costs. The total amount of $24,465,837 ($12,554,775 in 1997) which was transferred from voluntary contributions in respect of such linkage is included in the $51,396,485 ($44,167,892 in 1997), figure in schedule 3 and shown in note 6.

Note 6

Income received for the Biennial Support Budget - Regular Resources

The amount of $51,396,485 ($44,167,892 in 1997) shown in schedule 3 as income received for the Biennial Support Budget consists of host Government cash contributions to local office costs of $38,746,118 ($40,120,346 in 1997) reimbursement of tax charges of $10,996,145, UNV income of $1,174,519 and other income of $479,703 ($4,047,546 in 1997).

Host Government contributions consist of:

	1999	1997
	(thousands of United States dollars)	
Government local office contributions	25 276	27 566
Transfers from voluntary contributions	24 466	12 555
Total	**49 742**	**40 121**

Note 7

Interest income - regular resources

The amounts shown in statement I.1 consist of:

	1999	1997
	(thousands of United States dollars)	
Interest from Investments	166 001	166 988
Interest on construction loans	21	98
Interest on the Medical Insurance Plan		-
Interest transferred to:		
Cost-sharing	(49 486)	(33 102)
Trust Funds	(19 794)	(28 805)
Management service agreements	(17 262)	(12 059)
Reimbursable support services	(11 192)	(6 000)
Total	**68 288**	**87 120**

Note 8

Cash - Regular Resources

The amounts shown in statement II.1 consist of:

	1999	1997
	(thousands of United States dollars)	
Cash in Headquarters bank accounts	44 647	18 391
Cash at country offices	(16 421)	(5 992)
Transfer from regular resource investments	-	2 201
Subtotal	**28 226**	**14 600**
Less: provision for depreciation of accumulating non-convertible currencies	14 600	14 600
Total	**13 626**	-

The cash balance at country offices takes into account the uncleared checks of $299,260,685 ($238,863,596 in 1997). There is an automatic replenishment from the headquarter's current and investment accounts once these checks are cashed.

Note 9

Government letters of credit

Government letters of credit shown in statement II.2 were made to UNDP in respect of cost-sharing for the following activities:

	1999	*1997*
	(thousands of United States dollars)	
Rehabilitation, reconstruction and development in Tajikistan	700	100
Bi-communal development programme	3 322	
Support to the promotion of human rights in Ukraine	194	
Unspecified	240	
Lutte contre l'epidemie de cholera	25	
Reinstallation and reintegration of refugees	25	
Assistance to government aid management and aid coordination		30
Promotion of community-based peace and confidence building measures, Tajikistan		150
Plan of action for the reinstallation and reintegration of refugees and formerly displaced persons		25
Establishment of the early warning system in Bulgaria		52
Total	**4 506**	**357**

As the letter of credit is irrevocable, the amount is presented with cash and investments in statement II.2 and is included in Cost-sharing contributions as presented in statement I.2.

Note 10

Valuation of cash and investments at 1 January 2000 United Nations operational rate of exchange

In accordance with the accounting policy disclosed in note 2(f), cash of the Regular Resources and IAPSO totalling $13,626,628 as reported in statement II, and investments totalling $1,181,679,200 as reported in statement II and schedule 8 include the United States dollar equivalent of cash and investments in other currencies using the United Nations operational rate of exchange established on 1 December 1999 and in effect on 31 December 1999. At the United Nations operational rate of exchange in effect on 1 January 2000, which more closely reflects the market rate of exchange as at 31 December 1999, the value shown in the accounts would have decreased by approximately $302,087 and $40,172 for cash and investments, respectively.

Note 11

Write-offs and provision for asset write-down

In the normal course of business, advances were made to Governments to enable implementation of Nationality Executed (NEX) projects. Amounts adding up to $4,118,851 have been written off in these financial Statements as folows:

	(thousands of United States dollars)
Regular Resources	2 053
United Nations Fund for Sudano-Sahelian Activities	1 400
United Nations Development Fund for Women	171
UNDP Trust Fund for the Developing Countries Afflicted by Famine and Malnutrition	306
Australian Development Assistance Bureau (ADAB) /UNDP Programme Trust Fund	49
UNDP Trust Fund for Assistance to Refugee-Related Development Projects in Africa-ICARA II	15
United Nations Fund for Science and Technology	
For Development	133
UNDP Energy Account	(3)
UNDP Trust Fund for Namibia	12
Other	(17)
Total	**4 119**

These amounts written-off were long outstanding advances made to governments for nationally executed projects, which are considered unrecoverable.

The amount on schedule I comprises	(thousands of United States dollars)
NEX write-off to Regular Resources (see above)	2 053
Other write-offs - core activities	248
Total	2 421

The provision of $14,600,000 was established during the biennium 1996-1997 to reflect the over valuation of the Cuban Peso against the UN rate of exchange.

Note 12
Accounts Receivable and Payable

(a) Other accounts receivable and deferred charges

The amounts shown in statements II.1 and II.2 consist of:

	1999	1997
	(thousands of United States dollars)	
Accounts receivable	36 337	10 569
Current account with agencies	25 244	2 525
Miscellaneous deferred charges	6 834	558
Other account receivables	7 361	25 016
Accounts receivable from agencies	10 040	-
Sub-total	**85 816**	**38 669**
Less: Provision to reduce the book value of accounts receivable	305	305
Total	**85 511**	**38 364**
This total is reported as follows:		
Regular resources, statement II.1	33 030	19 839
Cost-sharing, Statement II.2	52 481	18 525
Total	**87 511**	**38 364**

The provision, established in 1987 to reduce the deficit in operating the FAO fisheries vessel pool, was reduced to reflect the current value of the receivable.

(b) Accounts payable

The amounts shown in statements II.1 and II.2 consist of:

	1999	1997
	(thousands of United States dollars)	
Accounts payable	66 274	34 212
Payment assignment	7 270	-
Deferred payables	2 335	2 239
Clearing account	-	339
Cash received and awaiting clarification	19 557	13 614
Other Liabilities	2 843	29 107
Total	**98 279**	**79 511**
This total is reported as follows:		
Regular resources, statement II.1	45 902	45 706
Cost-sharing, statement II.2	52 377	33 805
Total	**98 279**	**79 511**

Note 13

Reserve for Field Accommodation (RFA)

The RFA was established in 1979 at a maximum level of $25 million to construct housing for United Nations international staff in the country offices. In 1989 the Governing Council authorized UNDP to expand the scope of the Reserve to include financing for the United Nations System Common Premises, intended to accommodate the office needs of the agencies of the Joint Consultative Group on Policy.

The cumulative operating deficit of $5.4 million shown in schedule 6 is derived mainly from the operations of housing rental and offices premises.

As at 31 December 1999, the excess of total expenditure over the authorized level of reserve under the RFA activities is $23,818,000 ($27,626,292 in 1997).

The schedule 6.3 on RFA activities now includes each of its elements: Reimbursable Support Services, Office Premises and Housing. The split of the balance sheet items is essentially based on the best available information: the market value, if any, the architect reports, the various biddings for the constructions, etc. The income statement data for both the Housing and the Office Premises are based on the nature of the actual transactions.

The income statement includes write-offs of $17,637 in rehabilitation costs which are irrecoverable. This amount is included as part of other expenditure in schedule 6. In addition $309,485 receivable from the Housing Appliance Rental Scheme which had been provided for in the prior biennium, has been written-off in current biennium.

The long term receivable of $953,370 ($1,126,710 in 1997) shown in schedule 6.3 represents the amount receivable over the current biennium resulting from the sale of housing apartments in Cape Verde. The sale price was $1,300,050 and is payable in fifteen annual installments of $86,670. The current portion ($86 670) is included in Other accounts receivable.

(a) Prior Year adjustment

A portion of rental income is applied against Capitalized Rehabilitation Costs. In previous years $2,020,272 in such rental income was taken as income on housing operations. In 1998, a prior year adjustment has been processed to transfer this income from the Housing Account fund balance, and to reduce Capitalized Rehabilitation Costs.

Note 14

Office premises purchased for UNDP Country Office in Argentina

In October 1996, an office space was purchased for the Country Office in Argentina. The cost of this acquisition amounted to $1,570,000 and was financed by:

(a) Appropriation from Country Office's Reimbursable support services resources for $630,694.

(b) Borrowing from the cost-sharing resources for $939,306. This interest-free borrowing is reimbursable from the Country Office extrabudgetary resources. As at 31 December 1998, the full amount of the borrowing has been paid off.

This asset which has been exceptionally capitalized is shown under the Regular Resources.

Note 15

Reserves for staff separations and transitional measures and United Nations House Programme

(a) Reserve for staff separations and transitional measures

The Governing Council, at its fortieth session in 1993, approved the use of the 1992-1993 budget savings to support a smooth implementation of the 1994-1995 budget strategy. Accordingly, the reserve for transitional measures and the reserve for budgeted separations were established with the initial amounts of $7,200,000 and $6,359,000 respectively.

Based on the same principle, the Executive Board, at its third regular session in 1995, approved additional resources to be set aside for the implementation of the 1996-1997 budget strategy. In accordance with this decision, $8,400,000 and $14,000,000 were transferred from the UNDP's Regular Resources to the reserve for transitional measures and the reserve for budgeted separations.

The Executive board, at its first regular session in 2000, approved the establishment of two reserves for separations and transitional measures amounting to $7.0 million and $1.5 million respectively.

The unexpended balance of the reserve for transitional measures shown in statement II.1 consists of:

	Balance at 1 January 1998	*Payments/adjustments made during the biennium*	*Balance at 31 December 1999*
	(thousands of United States dollars)		
Balance in relation to the 1994-1995 budget strategy	84	(84)	-
Balance in relation to the 1996-1997 budget strategy	50	(50)	-
Balance in relation to the 2000-2001 budget strategy	-	1 500	1 500
Total	**134**	**1 366**	**1 500**

The reserve for budgeted separations shown in statement II.1 consists of:

	Balance as at 1 January 1998	*Payments adjustments made during the biennium*	*Balance as at 31 December 1999*
	(thousands of United States dollars)		
Balance in relation to the 2000-2001 budget strategy	-	7 000	7 000
Total	-	**7 000**	**7 000**

Disbursements against these reserves are in addition to expenditure incurred against appropriations approved by the Executive Board in the recurrent Biennial Support Budget.

(b) United Nations House Programme

At its first regular session in 2000, the Executive board approved the establishment of a capital reserve in the amount of $3.8 million dollars as a charge from UNDP general resources. This amount will cover relocation costs, such as renovations, furniture, fittings and moving costs.

	Balance as at 1 January 1998	Payments/adjustment during the biennium	Balance as at 31 December 1999
	(thousands of United Stated dollars)		
Balance in relation to the 2000-2001 Budget strategy	-	3 800	3 800
Total	-	**3 800**	**3 800**

Note 16

Unspent allocations and future commitments

(a) Unspent allocations

Unspent allocations issued against UNDP's resources for programme expenditure (excluding National Execution) as at 31 December 1999 amount to approximately $344 million ($702 million in 1997), against which forward commitments reported by executing agencies are approximately $12 million ($56 million in 1997).

(b) Leasehold commitments

Future leasehold commitments against the Regular Resources as at 31 December 1999 amount to $66.7 million ($75.8 million in 1997) for Headquarters and $52.7 million ($6.7 million in 1997) for Country Offices. The figures for the country offices include longterm leases signed for the following period:

Country Office	Lease end date
Angola	23 June 2080
Ethiopia	04 October 2077
Jordan	30 November 2079
Moldova	17 July 2093

(c) End-of-service and post-retirement liabilities

Consistent with Note 2(c) above, the United Nations Development Programme has not specifically accrued for liabilities for after-service health insurance costs or liabilities for other types of end-of service benefits, which will be owed when staff members leave the Organization. The disbursements incurred in the financial period when staff members terminate are reported as current expenditures.

(i) End-of-service liabilities

Cost relating to annual leave dues as at 31 December 1999 are estimated at $22.92 million.

The contingent liability resulting from the termination benefits that UNDP will be required to pay to its staff members in future years is estimated as at 31 December 1999, to be $18,944,583 in respect of repatriation grants and $4,980,110 in respect of termination indemnity.

(ii) Post-retirement benefits

In order to gain a better understanding of the financial dimensions of the Organization's liabilities for after-service health insurance, a consulting actuary was engaged in 1999 to carry out an actuarial valuation of post-retirement health insurance benefits as at 1 January 1999. On the basis of that study, it has been estimated that United Nations Development Programme liability as at 31 December 1999 for after-service health insurance benefits covering all participants, is as follows:

	Present value of future benefits	Accrued liability
	(thousands of United States dollars)	
Gross Liability	383 429	297 420
Offset from retiree Contribution	70 549	56 078
Net Liabilities	**312 880**	**241 342**

(iii) The present value of future benefits figures shown above are the discounted values of al benefits to be paid in the future to all current retirees and active employees expected to retire in the future. The accrued liabilities represent those portions of the present values of benefits that have accrued from the staff member's dates of entry on duty until the valuation date. Active staff members' benefits are fully accrued when the staff members have reached their dates of full eligibility for benefits.

(d) Pension benefits

UNDP is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF) which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date.

(e) Tanzania air crash

On 5 December 1980, four UNDP staff members died in an air crash in the United Republic of Tanzania. As a result, UNDP received insurance proceeds totaling $623,948 from which it pays compensation to the beneficiaries of the air crash victims. The remaining balance of these proceeds was fully utilized in 1996. Since then compensation payments are reported as expenditure in the year the payments are made. Payments of $129,302 were made during current biennium.

Note 17
Unliquidated obligations (ULOs)

The balance of ULOs shown in statement II consist of:

	1999	1997
	(thousands of United States dollars)	
Executing agents	84 234	104 184
Biennial support budget	30 400	23 569
Reimbursable support services, RFA and Special Activities	5 841	3 423
Total	**120 475**	**131 176**
Regular resources	64 434	68 368
Cost-sharing	50 200	59 385
Reimbursable support services	4 498	3 348
Reserve for Field Accommodation	24	30
Special activities	1 319	45
Total	**120 475**	**131 176**

Note 18
Outstanding commitments of the Reserve for Field Accommodation

Unpaid invoices and commitments to contractors and sub-contractors against the Reserve for Field Accommodation total approximately $1.8 million as at 31 December 1999 (1997: $2.7 million). These invoices are not accrued in the current biennium.

Note 19

Inter-Agency Procurement Services Office (IAPSO)

(a) Accounts payable

The amount of $14,530,733 ($10,423,722 in 1997) shown in schedule 6.4 represents advances received relating to direct procurement.

(b) Biennial support budget

IAPSO core support budget of $3,493,100 ($3,876,825 in 1997) is included in the amount for regular resources in the biennial support budget and detailed in schedule 3.

(c) Basis of accounting

IAPSO direct procurement activity is accounted for on a cash basis.

(d) Trading activities

The trading activities of IAPSO for the biennium 1998-1999 generated gross revenue of $137.2 million ($119.6 million in 1997). Based on the activities IAPSO earned procurement handling fees and other fees amounting to $7.1 million ($5.7 million in 1997) as shown in schedule 6.4.

Note 20

Special activities (schedule 6.5)

(a) Support to the UN Resident Coordinator Activities (SRC)

The SRC activities are to support:

(i) collaborative programming;

(ii) follow-up to major international conferences;

(iii) United Nations system public information activities;

(iv) review and planning of United Nations system shared services and common premises;

(v) special assignments.

For the biennium ended 31 December 1999, total expenditure incurred with regards to these activities amounted to $690,504.

The portion of the SRC funded from specific contributions is shown under Special Activities. The remaining portion of the SRC $21,033,368 is funded by the core resources and therefore presented under the Regular Resources in statement 1.1

(b) Unified coding system

Up to 31 December 1995, the net resource available ($400,000) for this special activity was included in the accounts payable. It was reclassified in Special Activities to better reflect the nature of the operations.

(c) Others

Other various activities have also been reclassified from Accounts Payable to Special Activities (e.g., Centre of Experimentation - SEED).

Note 21
Amounts due to/from Funds and Trust funds administered by UNDP

UNDP receives contribution for, and makes advances to, Funds and Trust Funds that it administers. The balance of these transactions at 31 December 1999 is shown in schedule 7 for Funds and statement II for Trust Funds.

Note 22
Trust Fund to Combat Desertification and Drought (UNSO)

(a) Mandate and goals

To address the effects of the severe drought in the Sahel region in Africa in the early 1970s, the Secretary-General of the United Nations in 1973 established the United Nations Sahelian Office, under the acronym UNSO. In 1977, UNSO was placed under UNDP's administration. In 1978, its mandate was extended to assist, on behalf of UNEP, the countries of the Sudano-Sahelian region in their implementation of the 1977 World Plan of Action to Combat Desertification.

In Agenda 21 adopted at UNCED in 1992, UNSO was explicitly called upon to assume a major advisory role and participate effectively in the implementation of Agenda 21 provisions related to combating drought and desertification, and to land resource management, and to share its experience in this respect with all relevant countries, in particular those in Africa, with special attention to countries most affected or classified as least developed countries (ch. 38.27). The UNDP Governing Council and the General Assembly in June and December 1993 respectively endorsed this extension of UNSO's mandate. In 1995, the UNDP Executive Board and ECOSOC endorsed the renaming of UNSO to Office to Combat Desertification and Drought, while retaining its familiar acronym.

In response to the Executive Board's call for greater functional integration of UNSO into UNDP, the Administrator in 1994 brought together UNSO and several other environment-related units in the new Sustainable Energy and Environment Division (SEED). Today, UNSO may be characterized as a Special Programme in dryland management, desertification control and drought mitigation. Its principal goals are to spearhead UNDP's support to affected programme countries in the implementation of the United Nations Convention to Combat Desertification (UNCCD), and to serve as the principal global advocate for an integrated approach to dryland degradation and poverty eradication in conformity with UNDP's broad Sustainable Human Development agenda.

Within a broad programme approach UNSO, *inter alia*:

- provides technical support and/or catalytic funding to the launching of the participatory and integrated processes called for under the UNCCD to formulate and implement National, Sub-regional and Regional Action Programmes (NAP/SRAP/RAP) to combat desertification and promote sustainable livelihoods in the world's drylands;

- develops and tests new, innovative concepts and approaches to policy and programme formulation in dryland management and on cross-cutting issues critical for successful implementation of the CCD and facilitates access to these through technical publications training and capacity-building;

- facilitates documentation dissemination, and exchange of knowledge, experience and best practices within the framework of selected thematic programme areas (water management, local level natural resource management, pastoral development, environmental information systems (ELS), etc.);

- promotes awareness on dryland development issues and facilitates mobilization of resources and partnership building with relevant intergovernmental and nongovernmental agencies to avoid duplication of efforts and to optimize the use of resources available for the implementation of the Convention CCD.

(b) Combined accounts

In light of the above evolution in UNSO's mandate, the Administrator in 1995 established a Trust Fund to Combat Desertification and Drought. Appropriate steps were taken, including consultations with the UN legal services, to proceed towards a consolidation of the Trust Fund under the former mandate with the new Trust Fund.

In the meantime, the activities of these two Funds have been combined as shown in schedule 5.2. The status of income received and expenditure incurred for the current biennium are as follows:

	United Nations Trust Fund for Sudano-Sahelian Activities	*Trust Fund to combat Desertification and Drought*	*Total*
	(thousands of United States dollars)		
Unexpended resources as at 1 January 1998	14 509	8 863	23 372
Income received	1 691	5 008	6 699
Expenditure incurred	(9 130)	(6 270)	(15 400)
MSA interfund Transfers	(101)	82	(19)
Refunds to donors	(120)		(120)
Unexpended resources as at 31 December 1999	**6 849**	**7 683**	**14 532**

(c) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 5.2 consist of:

	1999	*1997*
	(thousands of United States dollars)	
Executing agents	145	238
Biennial support budget	85	29
UNDP/UNEP joint Venture activities	-	-
Total	**230**	**267**

(d) Reimbursable support services

The balance of reimbursable support services (formerly extrabudgetary) of $44,250 as at 31 December 1999 was transferred to Regular Resources in accordance with the instruction from UNSO's management.

(e) Unspent allocations and Unexpended resources

The amounts shown in schedule 5.2 consist of:

	Unspent allocations		*Unexpended resources*	
	1999	1997	1999	1997
	(thousands of United States dollars)			
Regular Resources	2 538	3 668	6 427	11 831
Cost-sharing	5 030	8 590	5 432	6 842
Sub-trust funds	1 977	4 092	2 560	4 283
Management Service Agreements	-	-	113	416
Total	**9 545**	**16 350**	**14 532**	**23 372**

Unspent allocations exceeding cost-sharing resources of $402 317 were issued on the basis of contributions receivable totaling $258 158. This amount is included in the contributions receivable amount of $292 585 shown in note 35.

(f) Write-offs

In the normal course of business, advances were made to Governments to enable implementation of Nationality Executed (NEX) projects. Amounts adding up to $1,400,479 have been written off in these financial statements and are included in other expenditure in schedule 5.2.

Note 23

Trust Fund for the Global Environment Facility

(a) Mandate and goals

The Trust Fund for the Global Environment Facility (GEF) was established for the receipt and administration of funds to finance UNDP's preinvestment studies, technical assistance and training for global environment policies, programmes and projects. The agreement between UNDP and the World Bank, as Trustee for the Global Environment Facility, was signed on 29 April 1991. As stated in the "Instrument for the Establishment of the Restructured Global Environment Facility":

- The GEF shall operate, on the basis of collaboration and partnership among the Implementing Agencies, as a mechanism for international cooperation for the purpose of providing new and additional grant and concessional funding to meet the agreed incremental costs of measures to achieve agreed global environmental benefits in the following focal areas:

  (i) climate change
  (ii) biological diversity
  (iii) international waters
  (iv) ozone layer depletion.

- The agreed incremental costs of activities concerning land degradation, primarily desertification and deforestation as they relate to the four focal areas shall be eligible for funding. The agreed incremental costs of other relevant activities under Agenda 21 that may be agreed by the Council shall also be eligible for funding insofar as they achieve global environmental benefits by protecting the global environment in the four focal areas.

- The GEF shall ensure the cost-effectiveness of its activities in addressing the targeted global environmental issues, shall fund programs and projects which are country-driven and based on national priorities designed to support sustainable development and shall maintain sufficient flexibility to respond to changing circumstances in order to achieve its purposes.

UNDP will play the primary role in ensuring the development and management of capacity building programs and technical assistance projects. Through its global network of field offices, UNDP will draw upon its experience in human resources development, institutional strengthening, and non-governmental and community participation to assist countries in promoting, designing and implementing activities consistent with the purpose of the GEF and national sustainable development strategies. Also drawing on its intercountry programming experience, UNDP will contribute to the development of regional and global projects within the GEF work program in cooperation with the other Implementing Agencies.

(b) Interest income

In August 1996, an investment account was established for this trust fund. Interest income earned from these investments are recorded to the general resources in the same year it is earned. This differs from the policy in prior periods where interest earned from investments commingled with UNDP resources are credited to the trust fund accounts one year in arrears. However, interest income on Sub trust funds will continue to be credited one year in arrears.

(c) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 5.2 consist of:

	1999	1997
	(Thousands of United States dollars)	
Executing agents	7 425	8 423
Biennial support budget	1 125	206
Total	**8 550**	**8 629**

(d) Unspent allocations and Unexpended resources

The amounts in schedule 5.2 consist of:

	Unspent allocations		Unexpended Resources	
	1999	1997	1999	1997
	(thousands of United States dollars)			
Regular Resources	301 922	152 146	12 500	29 493
Cost-sharing	1 806	1 512	13 032	6 271
Sub trust funds	1 127	2 896	1 949	3 455
Management Service Agreement	-	-	154	-
Total	**304,855**	**156 554**	**27 635**	**39 219**

The unspent allocations for Regular Resources include $30,861,440 allocated to the Small Grants Programme. Allocations exceeding Regular Resources in the amount of $291,834,131 were issued on the basis of letters of commitments from the World Bank as Trustee of the GEF Trust Fund confirming allocations of $700,123,500 to UNDP. The amounts receivable under this mechanism are not included in the contributions receivable shown under note 34. Funds are remitted by the Trustee as required by UNDP/GEF. To date, a total of $421,974,745 has been received.

Note 24
Multilateral Fund for the Implementation of the Montreal Protocol

(a) Mandate and goals

The stratospheric ozone layer prevents most ultraviolet radiation from reaching earth. This ozone layer is under intense attack by chloroflorocarbons (CFCs), halons and other ozone-depleting substances (ODS) used as refrigerants, foaming agents, aerosol propellants, fire retardants, solvents, and fumigants. The depletion of the ozone layer allows more radiation to reach the earth raising the incidence of skin cancer and cataracts, and affecting agriculture, fisheries and biological diversity.

The Montreal Protocol (1987) sets out the time schedule for freezing and reducing consumption of these ODS. Developed countries have already eliminated most of these ODS consumption; developing countries have a grace period. A Multilateral Fund was established under the Montreal Protocol to assist developing countries eliminate these ODS; it is funded by developed countries (since they had

contributed the most) to the ozone layer depletion problem. The Multilateral Fund during 1991-1996 approved $530 million in projects to eliminate 77,000 ODS tonnes. An additional $540 million has been approved for the three-year period 1997-1999.

UNDP is one of four implementing agencies under the Multilateral Fund (with UNEP, UNIDO, and the World Bank). UNDP assists 60 countries (51 under the Multilateral Fund and 9 under the GEF) to implement national programmes to phase out CFCs, halons and other ODS through:

(i) national country programme formulation
(ii) technical training and demonstration projects
(iii) institutional strengthening/national capacity building
(iv) technology transfer investment projects.

UNDP helps governments and industry design, implement, monitor and evaluate ODS phase out projects and programmes in the aerosols, foams, solvents, refrigeration/air-conditioning and fire-extinguishing sectors, covering large, medium and small-scale enterprises. UNDP has also started working on demonstration projects to test alternatives to the use of methyl bromide - a pesticide which contains CFCs, in agricultural uses. The programme comprises a mix of UNOPS-executed (80 per cent) and nationally executed (20 per cent) activities. UNDP is also assisting Australia, Denmark, Sweden and the USA implement certain bilateral programmes under the Multilateral Fund.

(b) Interest income

In December 1996, an investment account was established for the trust fund. Interest income earned from these investments are recorded to the general resources in the same year it is earned. This differs from the policy in prior periods where interest earned from investments commingled with UNDP resources are credited to the trust fund accounts one year in arrears. However, interest income on Sub trust funds will continue to be credited one year in arrears.

(c) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 5.2 consist of:

	1999	*1997*
	(thousands of United States dollars)	
Executing agents	11 804	15 564
Biennial support budget	156	43
Total	**11 960**	**15 607**

(d) Unspent allocations and Unexpended resources

The amounts in schedule 5.2 consist of:

	Unspent Allocations		*Unexpended Resources*	
	1999	*1997*	*1999*	*1997*
	(thousands of United States dollars)			
Regular Resources	65 302	54 281	95 826	84 394
Sub trust funds	529	1 083	786	486
Total	**65 831**	**55 364**	**96 612**	**84 880**

Note 25
" Capacity 21" Trust Fund

(a) Mandate and Goals

"Capacity 21" Trust Fund was established by the Administrator in 1993, subsequent to the Governing Council's decision, as an initiative to help countries implement Agenda 21. Agenda 21 is the agenda for actions agreed to at United Nations Conference on Environment and Development (UNCED).

The mission of "Capacity 21" is to pilot innovative methods of implementing Agenda 21 by helping selected countries to design and implement capacity building programmes for sustainable development. "Capacity 21" will ensure that, in addition to substantial progress being made by the pilot countries in the achievement of sustainable forms of development, a body of knowledge will be built up that will be of material benefit to other countries that are implementing Agenda 21.

(b) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 5.2 consist of:

	1999	*1997*
	(thousands of United States dollars)	
Executing agents	797	623
Biennial support budget	58	31
Total	**855**	**654**

(c) Unspent allocations and Unexpended resources

The amounts in schedule 5.2 consist of:

	Unspent Allocations		*Unexpended Resources*	
	1999	*1997*	*1999*	*1997*
	(thousands of United States dollars)			
Regular Resources	16 136	16 274	41 368	46 711
Cost-sharing	284	599	50	114
Sub trust funds	632	1 366	1 526	2 277
Total	**17 052**	**18 239**	**42 944**	**49 102**

Note 26

UNDP Energy Account

(a) Mandate and goals

Established by the UNDP Governing Council in 1980, the UNDP Energy Account is the channel for specific contributions for energy activities within the context of the UNDP Initiative for Sustainable Energy. These activities are aimed at promoting sustainable energy strategies including:

- Utilising renewable sources of energy to meet the basic energy needs of rural communities and focusing on energy efficiency in residential, commercial and industrial sectors (while renewable energy systems are environmentally benign and have demonstrated their reliability under a wide range of conditions, energy efficiency measures can, at a minimum, reduce carbon dioxide emission and postpone investment by delaying construction of new fossil fuel-based power plants).

- Contribution to innovate financing mechanisms such as FINESSE (Financing Energy Services for Small scale Energy-user) to identify and promote ways to provide technically feasible and economically viable renewable energy and energy efficiency services to various types of energy users.

- Mobilizing support for indigenous capacity building so that counties can identify and make use of new approaches and technologies opportunities as well as train entrepreneurs and implement new financial/credit modes.

- Encouraging countries to create a supportive legal, institutional and regulatory climate for sustainable energy development.

(b) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 5.2 consist of:

	1999	1997
	(thousand of United States dollars)	
Executing agents	70	37
Biennial support budget	11	10
Total	**81**	**47**

(c) Unspent allocations and Unexpended resources

The amounts shown in schedule 5.2 consist of:

	Unspent allocations		Unexpended resources	
	1999	1997	1999	1997
	(thousands of United States dollars)			
Regular Resources and Cost-sharing	1 458	2 217	3 301	2 874
Sub trust funds	-	-	-	4
Total	**1 458**	**2 217**	**3 301**	**2 878**

Note 27

UNDP Fund for the Programme of Assistance to the Palestinian People

(a) Mandate and goals

UNDP's Programme of Assistance to the Palestinian People (PAPP) has been operational in the West Bank and the Gaza Strip since 1980, having been mandated by the Governing Council to undertake both technical and capital assistance projects. PAPP is a decentralized assistance programme which reports directly to the Office of the Administrator. Most of the activities supported by UNDP are directed at strengthening newly created Palestinian institutions and creating employment opportunities in the Occupied Territories.

Since the establishment of the Palestinian Authority in the West Bank and the Gaza Strip in May 1994, there has been a redefinition of UNDP/PAPP's strategies and programme initiatives. As mandated by the Programme Framework, UNDP/PAPP's primary counterpart for development activities is the Palestinian implementation capacities of the Palestinian Ministries, municipalities and village councils, and civil society organizations. In conjunction with the Palestinian Authority, UNDP is also identifying and launching longer-term types of initiatives which are essential to the long term development of the Palestinian Territories. Whenever possible, UNDP uses Palestinian implementation networks and expertise.

UNDP under the auspices of PAPP has sought to improve the social, economic, and environmental conditions for all Palestinians in the Occupied Territories by implementing specific projects. The development and assistance strategies have

resulted from a joint assessment of the top priorities in each sector by UNDP/PAPP and the Palestinian Authority. The projects reflect a realistic view of what is achievable and readily-implementable in each sector, as well as attempt to narrow down those practically unlimited range of development needs in the West Bank and the Gaza Strip to those specific projects that will provide the most tangible and visible results to the Palestinian people.

These projects have focused on four basic areas: public administration, economic development, human development and environmental management.

(b) Unliquidated obligations (ULOs)

The amounts shown in schedule 5.2 represent unliquidated obligations of executing agents.

(c) Unspent allocations and Unexpended resources

The amounts shown in schedule 5.2 consist of:

	Unspent allocations		*Unexpended resources*	
	1999	*1997*	*1999*	*1997*
	(thousands of United States dollars)			
Regular Resources	30 204	31 816	34 699	36 477
Sub trust funds	3 708	5 978	1 823	2 856
Total	**33 912**	**37 794**	**36 522**	**39 333**

Unspent allocations for Sub trust funds exceeded available resources in the amount of $3,321,000 ($3,199,841). As at 31 December 1999 there was no contribution receivable ($3,026,316 in 1997) as shown in note 34.

d) Other accounts receivable

The balance shown in schedule 5.2 consists of recoverable advances paid with regard to the Value Added Tax (VAT).

e) Endowment Fund

A contribution of $3,000,000 was received from the Government of Japan in 1998 for the establishment of an Endowment Fund. The objective of this Endowment Fund is to strengthen the planning and managerial capacities of Palestinian institutions, in order to promote sustainable socio-economic development.

That contribution has formed the principal of the Endowment Fund and has been invested separately for PAPP. It is included in the investment amount of $37,551,000 (nil in 1997) in Schedule 8.

Under the Endowment Fund mechanism and implementation arrangements, the principal amount will not be available for programming until such time as the Government of Japan and/or UNDP agrees to terminate the Endowment Fund. However, interest earned on the fund will be credited to PAPP and become available for programming.

PAPP has established a sub-trust fund project (PAL/98/J07). Investment income generated from the Endowment Fund serves as the source of funding for activities undertaken through this project. This project is included in Schedule 5.1. Throughout the life of the Endowment Fund, a number of Palestinian institutions and their personnel will benefit from training opportunities and support to be provided through the project.

Note 28

UNDP Trust Fund for Rwanda

(a) Mandate and goals

The UNDP Trust Fund for Rwanda was created in April 1995 to enhance UNDP programme activities in support of the Government of Rwanda's Programme of National Reconciliation and Socio-economic Rehabilitation and Recovery as presented at the Geneva Round Table Conference in January 1995. The purpose of this Fund is to provide assistance to interested governments and organizations in the following areas:

- Restoration of the administrative capacity of the state, including non-traditional development expenditures, such as salaries and also judiciary
- Recovery of economic activity
- Rehabilitation of social sectors
- Resettlement and reintegration of refugees and displaced persons.

(b) Unliquidated obligations (ULOs)

The amounts shown in schedule 5.2 represent unliquidated obligations of executing agents.

(c) Unspent allocations and Unexpended resources

The amounts shown in schedule 5.2 consist of:

	Unspent allocations		*Unexpended resources*	
	1999	*1997*	*1999*	*1997*
	Thousands of United States dollars			
Regular Resources	23 778	14 954	19 958	35 571
Sub trust funds	2 338	8 570	8 903	6 310
Total	**26 116**	**23 524**	**28 861**	**41 881**

Unspent allocations for four Sub trust funds exceeded their available resources in the amount of $1,231,000. Contributions receivable for these Sub trust funds amount to $17,007. This amount is included in the contributions receivable of $6,301,613 shown in note 35.

(d) Expenditure

The amount of $1,121,000 shown in schedule 5.1 comprises agency support cost of $639,000 and UNDP support cost of $482,000. The UNDP support cost of $482,000 is also included in the amount of $944,000 shown in schedule 5.2.

Note 29

Perez-Guerrero Trust Fund for Economic and Technical Cooperation among Developing Countries

In accordance with the General Assembly's decision at its forty-first session in 1996, $5 million of the trust fund's resources are held in perpetuity. It was also decided that only interest earnings from the Fund's investments would be available for programming.

Note 30

United Nations Capital Development Fund

(a) Mandate and goals

UNCDF is a multilateral donor organization under the administration of the United Nations Development Programme. It works to reduce poverty in least developed countries through strengthening local government and community institutions, enhancing the private sector, creating mechanisms for the provision of credit to the poor and swapping capital investments for the environmentally-sound use of natural resources.

The General Assembly established UNCDF as an autonomous organization within the United Nations System in resolution 2186 (XXI) of 13 December 1966. It was further decided, through resolution 2321 of 13 December 1966, that the UNDP Administrator would administer the Fund and serve as its Managing Director while the UNDP Governing Council would act as the Fund's Executive Board.

(b) Cash

The amounts shown in schedule 7 consist of:

	1999	*1997*
	(thousands of United States dollars)	
US dollar accounts	-	128
Convertible currencies	-	1
Accumulating non-convertible currencies	471	460
Total	**471**	**589**

(c) Loans to governments

The amount of $2,667,059 ($5,636,840 in 1997) shown in schedule 7 represents the total outstanding loans made by the Fund to the governments of Benin, Botswana, Burkina Faso, Ghana, Mali, Nepal and Senegal. No advances were made during the current biennium. The status of these loans is as follows:

Recipient Country	*Project number*	*Loan amount as at 1 January 1998*	*Repayments*	*Outstanding loan amount as at 31 December 1999*
		(thousands of United States dollars)		
Benin	RAF/94/CO2	200	-	200
Botswana	BOT/87/C02	715	715	-
	BOT/87/C05	2 685	1 342	1 343
	BOT/87/CO6	1 092	783	309
Burkina Faso	RAF/94/CO2	200	-	200
Ghana	RAF/94/CO2	200	-	200
Mali	RAF/94/CO2	200	-	200
Nepal	NEP/85/C01	145	130	15
Senegal	RAF/94/CO2	200	-	200
Total		**5 637**	**2 970**	**2 667**

These loans are repayable over a period of 10 years. The amount due for 1999 and prior years is $215,259 ($36,332 in 1997).

(d) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 7 consist of:

	1999	*1997*
	(thousands of United States dollars)	
Executing agents	2 130	6 437
Biennial support budget and others	1 206	241
Total	**3 336**	**6 678**

(e) Operational reserve

The Governing Council, at its twenty-sixth session in 1979, approved the establishment of an operational reserve at the level of at least 20% of project commitments and contingent liabilities for guarantees entered into by the Fund in respect of bank loans to Governments (excluding Sub trust fund and cost-sharing arrangements). In line with this decision, the operational reserve originally established in 1979, was adjusted to $45,000,000 as at 31 December 1997 as shown in schedule 7.

(f) Unspent allocations and future commitments

The unspent allocations as at 31 December 1999 amount to $8,643,563 ($22,213,749 in 1997). However, total commitments made under the partial funding system amount to $236,381,000 ($224,948,000 in 1997).

The partial funding system was originally approved by the Governing Council in 1979. At its thirty-fourth session in 1982, the Council reviewed the system and modified the formula for calculating the allowable ceiling of outstanding commitments to be the sum of liquid resources, exclusive of the operational reserve, plus five years of anticipated voluntary contributions.

The total commitments shown above consists of:

	1999	*1997*
	(thousands of United States dollars)	
Regular Resources	230 829	221 737
Cost-sharing	351	218
Sub trust funds	5 201	2 993
Total	**236 381**	**224 948**

The commitments shown are well within the limit set under the partial funding system.

Note 31

United Nations Revolving Fund for Natural Resources Exploration (UNRFNRE)

(a) Mandate and goals

UNRFNRE was established in 1973 in accordance with General Assembly resolution 31/67 as a trust fund to be administered by the United Nations Development Programme (UNDP).

Its mandate is to extend and intensify the activities of the United Nations system in the field of natural resources exploration in developing countries through the sharing of the risks involved. At the same time, it is to provide a means for mutual assistance and cooperation in this field.

As a member of SEED (Sustainable Energy and Environment Division) since July 1996, UNRFNRE is currently expanding its position as a catalyst for the sustainable development of natural resources.

Under the concept of the Sustainable Development, the Revolving Fund demonstrates the following features:

- Replenishment contribution is a unique feature of the Revolving Fund. If an exploration project results in the discovery of a deposit of development, the concerned government would repay at a rate of two per cent of the gross annual value of production (one per cent for the least-developed countries) for a period of 15 years, until a ceiling of 10 times total project costs at constant prices is attained.

- Exploration of minerals focused on deposits appropriate for small-scale mining among the socially and economically less stable developing countries, thereby filling the gap that exists where private mining companies are not willing to implement exploration in spite of high mineral potential.

- Exploration of geothermal energy aiming at environmental friendly-clean energy in developing countries for the purpose of reducing dependence on oil, which in many cases, has to be imported and will cause environmental degradation.

- Environmentally sound research and development activities in the area of mining-related pollution.

(b) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 7 consist of:

	1999	*1997*
	(thousands of United States dollars)	
Executing agents	-	34
Biennial support budget	61	2
Total	**61**	**36**

(c) Unspent allocations and Unexpended resources

The amounts shown in schedule 7 consist of:

	Unspent allocations		*Unexpended resources*	
	1999	*1997*	*1999*	*1997*
	(thousands of United States dollars)			
Regular Resources	901	340	3 068	3 111
Sub trust funds	18	18	37	32
Total	**919**	**358**	**3 105**	**3 143**

Note 32

United Nations Fund for Science and Technology for Development (UNFSTD)

(a) Mission and goals

UNFSTD was set up by the Vienna Conference in 1979 to deal more effectively with science and technology matters in a multilateral framework.

Its mission is to accelerate sustainable development by playing a special role within the UN system to promote Transfer of Technology and build Endogenous Capacity. It provides assistance in priority areas such as:

(i) science and technology policy and capacity building;

(ii) technology innovation and entrepreneurship development;

(iii) information technology and technology information;

(iv) quality control and maintenance; and

(v) new and renewable energy.

(b) Unspent allocations and Unexpended resources

The amounts shown in schedule 7 consist of:

	Unspent allocations		*Unexpended resources*	
	1999	1997	1999	1997
	(thousands of United States dollars)			
Regular Resources	-	391	315	792
Cost-sharing	-	-	27	27
Sub trust funds		31	390	351
Total	-	**422**	**732**	**1 170**

(c) UNFSTD's future

The Fund plans to conclude its activities in 2000.

Note 33

United Nations Development Fund for Women (UNIFEM)

(a) Mandate and goals

In its resolution 39/125 of 14 December 1984, the General Assembly established the United Nations Development Fund for Women (UNIFEM) to play an innovative and catalytic role in the promotion of women's empowerment and gender equality. More specifically, the Fund's mandate is:

- to support innovative and experimental activities benefiting women, in line with national and regional priorities;

- to serve as a catalyst, with the goal of ensuring the appropriate involvement of women in mainstream development activities, as often as possible at the pre-investment stage;

- to play an innovative and catalytic role in relation to the United Nations overall system of development cooperation.

(b) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 7 consist of:

	1999	*1997*
	(thousands of United States dollars)	
Executing agents	1 114	1 133
Biennial support budget	497	51
Total	**1 611**	**1 184**

(c) Partial funding system and operational reserve

In accordance with the Executive Board 1995 decision, UNIFEM has been operating under the full funding system since 1 January 1995. The Executive Board temporarily suspended the requirements of the operational reserve and granted UNIFEM the use of UNDP's overdraft facility during the period 1995-1997 up to a maximum drawdown of $4.5 million to cover its prior commitments. No drawdown from the overdraft facility was made.

At its third regular session in September 1996, the Executive Board agreed to the re-establishment of the operational reserve at the initial level of $3.0 million, (decision 96/43). The Executive Board at its annual session on 17 January 1997 approved a modified partial funding modality to determine programme approval levels and associated operational reserve balance.

Under the partial funding modality, the maximum approved level for programming over a three-year period should be the net of a conservative estimate of income realization for the next three years minus administrative costs for that same period. A very conservative estimate of income to be realized for the first year would be equal to the estimated income for that year, calculated on the basis of the pledging conference results and direct consultation with donors. The estimate for the second year would be equal to 50 per cent of the estimated income of the first year while the estimate for the third year would be equal to 25 per cent of the estimated income of the first year (i.e., 50 per cent of the estimate for the previous year). The administrative costs would be by default equal to three times the current year costs.

The operational reserve would be set at the annual average expenditure over the programming period, i.e., one third of the maximum programme approval level times the estimated delivery rate. In accordance with the modified partial funding modality, the operational reserve has been increased to $6.7 million as of 31 December 1999.

(d) Unspent allocations and Unexpended resources

The amounts shown in schedule 7.0 consist of:

	Unspent allocations		*Unexpended resources*	
	1999	*1997*	*1999*	*1997*
	(thousands of United States dollars)			
Regular Resources	8 323	6 549	8 624	5 768
Cost-sharing	3 929	4 702	3 360	3 505
Sub trust funds	7 293	4 084	4 867	2 159
Total	**19 545**	**15 335**	**16 851**	**11 432**

Allocations exceeding Cost-sharing and Sub trust fund resources amounting to $570,574 and $2,423,431 respectively were issued on the basis of contributions receivable from Governments in the amount of $752,492 and $1,615,951 respectively. These amounts are included in the contributions receivable of $2,708,379 shown in note 34. Contributions receivable shown in note 34 do not include pledges for future years amounting to $5,589,158.

Note 34
United Nations Volunteers Programme

(a) Mandate and goals

Set by Resolution of the United Nations General Assembly in 1970, under the general aegis of the United Nations Development Programme (UNDP), UNV strives to:

- directly promote volunteer contributions to development by helping to better define and make known volunteer roles in development; by recruiting and fielding United Nations Volunteers (UNVs); and by stimulating the establishment of local volunteer and youth schemes;

- provide a global facility, under the UN system, that allows UNVs to serve people through Governments, UN Agencies, international organizations, Community-Based Organizations (CBOs) and Non-Governmental Organizations (NGOs) by direct placement; by helping to establish networks; and by providing information and channels for contact.

- In so doing, UNV demonstrates the following features

- a special kind of contribution, noted for its spirit of solidarity and partnership, to a wide range of technical cooperation (TC) activities

- effective support to humanitarian aid programmes

- assistance to the UN's peace-making and peace-building activities

- targeted support to community-based participatory development, especially among low income groups in poverty situations

- the ability to mobilize volunteer human resources from all over the world, including from developing countries themselves

- the willingness to adjust its policies and procedures to local conditions and needs

- the advantage of building on the UNDP's and the UN System's institutional presence and development involvement in virtually all developing countries

- ability to provide a flexible response, including the use of mixed teams of international and national volunteers

- pro-active promotion of volunteer effort in areas of strategic relevance such as urban development, environmental management and preventive/curative development.

(b) Biennial Support Budget - Core activities

UNV's Biennial Support Budget of $26,959,391 ($30,287,000 in 1996-1997) is included in the UNDP Regular Resources Biennial Budget and detailed in schedule 3.

(c) Recovery of external costs

The Governing Council, at its thirty-ninth session in 1992 revised the guidelines for the use of the Special Voluntary Fund and the procedures for recovery of external costs. It was decided that except in situations where special financing is available, the external costs of volunteers will be charged fully to project budgets on the basis of a pro forma cost. Any difference between pro forma costs and actual costs will be absorbed by the Special Voluntary Fund.

During the biennium, external costs totaling $6,072,437 ($7,903,662 in 1996-1997) were recovered and credited as income of the Fund. This amount is shown as part of other income of $6,245,113 (7,693,939 in 1996-1997) in schedule 7.

(d) Other accounts receivable and deferred charges

The amount of $5,481,477 ($1,168,638 in 1997) shown in schedule 7 includes the balance of amounts due from the UN of $3,337,884 (Nil in 1997) for costs and 10% overhead in respect of Volunteers attached to agency executed project activities.

(e) Unliquidated obligations (ULOs)

The balance of ULOs shown in schedule 7 consist of:

	1999	1997
	(thousands of United States dollars)	
Reimbursable activities	174	-
Special Voluntary Fund activities	29	-
Sub trust fund activities	6	-
Full funded arrangements	6	16
Total	**215**	**16**

(f) Special Voluntary Fund

The Governing Council, at its thirty-ninth session in 1992, decided that the income accruing to the Special Voluntary Fund, from voluntary contributions and interest income, be utilized to meet expenditures for pilot and experimental projects, briefing of UNV specialists and the training of Domestic Development Services country specialists and field workers, special recruitment campaigns, and other projects of similar nature. Prior to this decision, 85% of the income accruing to the Special Voluntary Fund was used to meet external costs of volunteers. Project budgets were charged an assessed amount to cover external costs that were not met by the Special Voluntary Fund.

(g) Unspent allocations and Unexpended resources

The amounts shown in schedule 7 consist of:

	Unspent allocations		*Unexpended resources*	
	1999	*1997*	*1999*	*1997*
	(thousands of United States dollars)			
Regular Resources	11 630	9 794	26 504	23 482
Cost-sharing	-	276	740	162
Sub trust funds	11 061	13 260	15 628	16 800
Fully funded arrangements	4 430	5 391	4 431	5 391
United Nations joint venture	-	-	(1 303)	(1 524)
Total	**27 121**	**28 721**	**46 000**	**44 311**

Of the unspent allocations of Regular Resources, $1,353,600 ($4,131,125 in 1997) represents estimated commitments in respect of repatriation travel and resettlement allowances for serving volunteers as at 31 December 1999.

(h) Contribution receivable

The amount shown in schedule 7 includes the following:

	Contribution receivable
	1999
	(thousands of United States dollars)
Fully funded arrangements	848
United Nations joint venture	1 302
Total	**2 150**

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Note 35. Contribution due for Governments and other contributors for Funds and Trust Funds administered by UNDP as at 31 December 1999

(Thousands of United States dollars) Report Run date: Jul 25 2000 08:45AM

	Voluntary contributions						Cost-sharing contributions			Total Voluntary and Cost-sharing contribrutions	Contributions to sub-trust funds			Total contributions due
	1995 and prior years	1996	1997	1998	1999	Total	1998 and prior years	1999	Total		1998 and prior years	1999	Total	
TRUST FUNDS														
Trust Fund to Combat Desertification and Drought (UNSO)	-	1	28	5	-	34	258	-	258	292	-	-	-	292
Trust Fund for the Global Environment Facility	-	-	-	-	-	-	301	2,518	2,819	2,819	58	-	58	2,877
"Capacity 21" Trust Fund	20	-	-	-	-	20	310	-	310	330	209	-	209	539
UNDP Energy Account	-	-	-	-	-	-	560	-	560	560	-	-	-	560
Government of Germany Trust Fund for the UNDP/World Bank Energy Sector Management Assistance Programme	-	51	2	-	-	53	-	-	-	53	-	-	-	53
UNDP Trust Fund in Support of the Activities of the World Commission on Forest and Sustainable Development	-	-	80	-	-	80	-	-	-	80	-	-	-	80
UNDP Trust Fund for World Summit on Social Development	262	-	-	-	-	262	-	-	-	262	-	-	-	262
UNDP/EEC Trust Fund for Sustainable Energy as a tool for Development for ACP Countries	-	-	-	71	-	71	-	-	-	71	-	-	-	71
UNDP/Sweden Trust Fund for Support to the project Energy and Women: Generating Opportunities for Development	-	-	-	-	329	329	-	-	-	329	-	-	-	329
UNDP Trust Fund for Angola	-	-	-	-	-	-	-	-	-	-	2,841	-	2,841	2,841
UNDP/Sweden Trust Fund to Support Reconstruction and Reconciliation Activities in Burundi	383	-	470	-	-	853	-	-	-	853	-	-	-	853

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Note 35. Contribution due for Governments and other contributors for Funds and Trust Funds administered by UNDP as at 31 December 1999

(Thousands of United States dollars)

Report Run date Jul 25 2000 08:45AM

	Voluntary contributions						Cost-sharing contributions			Total Voluntary and Cost-sharing contribrutions	Contributions to sub-trust funds			Total contributions due
	1995 and prior years	1996	1997	1998	1999	Total	1998 and prior years	1999	Total		1998 and prior years	1999	Total	
UNDP Trust Fund for Rwanda	-	-	2,280	4,004	-	6,284	-	-	-	6,284	17	-	17	6,301
UNDP/Norway Trust Fund for Assistance to the Electoral Process in Mozambique	-	-	201	-	-	201	-	-	-	201	63	-	63	264
UNDP Trust Fund to Support the Peace Process in North Mali	-	5	-	-	-	5	-	-	-	5	-	-	-	5
UNDP Trust Fund for Namibia	5	-	-	-	-	5	-	-	-	5	-	-	-	5
UNDP Trust Fund for the UN Educational and Training Programme for Southern Africa (UNETPSA)	-	-	4	3	2	9	-	-	-	9	-	-	-	9
UNDP Trust Fund for Governance in Africa	-	-	-	-	-	-	-	-	-	-	131	-	131	131
EEC Trust Fund for the Africa 2000 Network Programme: Grants in Burkina Faso, Cameroon and Uganda	-	-	-	-	-	-	-	-	-	-	142	-	142	142
Sweden Trust Fund for Support to the Implementation of PRONAGE in Guinea-Bissau	-	-	-	705	-	705	-	-	-	705	-	-	-	705
UNDP/Denmark Trust Fund for the "International Training Network Centre for Water Supply and Waste Management in Bangladesh"	-	-	-	261	-	261	-	-	-	261	-	-	-	261
UNDP/LAO PDR Trust Fund for Clearance of Unexploded Ordance (UXO)	-	-	6	-	-	6	-	-	-	6	1,718	-	1,718	1,724
UNDP/NOVIB/Group of Resource Persons for Awareness Creation for Environment and Sustainable Development in Asia	27	-	-	-	-	27	-	-	-	27	-	-	-	27

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Note 35. Contribution due for Governments and other contributors for Funds and Trust Funds administered by UNDP as at 31 December 1999

(Thousands of United States dollars) Report Run date: Jul 25 2000 08:45AM

	Voluntary contributions						Cost-sharing contributions			Total Voluntary and Cost-sharing contribrutions	Contributions to sub-trust funds			Total contributions due
	1995 and prior years	1996	1997	1998	1999	Total	1998 and prior years	1999	Total		1998 and prior years	1999	Total	
UNDP/EEC Trust Fund Agreement for Multi-Donor Partner Support to the Mekong River Commission for Key Officers Posts and Capacity Building	-	-	120	-	-	120	-	-	-	120	-	-	-	120
UNDP/Sweden Trust Fund for the Project Rural Access Planning and Infrastructure for Basic Needs	-	-	63	76	-	139	-	-	-	139	-	-	-	139
Trust Fund for the Aral Sea Basin Programme	-	97	-	-	-	97	-	-	-	97	-	-	-	97
UNDP/EEC Trust Fund for Support to Village Employment Creation in Bosnia and Herzegovina	-	-	-	604	-	604	-	-	-	604	-	-	-	604
UNDP/EEC Trust Fund for Village Employment and Environment Project in Bosnia and Herzegovina	-	-	-	599	-	599	-	-	-	599	-	-	-	599
UNDP/EEC Trust Fund for the Project "Promotion of Social Integration in Latvia: Language Training Programme"	-	-	-	201	-	201	-	-	-	201	-	-	-	201
UNDP/Belgium Trust Fund for Rehabilitation and Sustainable Development of Eastern Slavonia	-	-	-	799	-	799	-	-	-	799	-	-	-	799
UNDP/EEC Trust Fund for the project Support to Refugees and Displaced Persons in Bosnia-Canton	-	-	-	-	3,242	3,242	-	-	-	3,242	-	-	-	3,242
UNDP/EEC Trust Fund to Support the Implementation of the Estonian Language Training Programme	-	-	-	423	-	423	-	-	-	423	-	-	-	423

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Note 35. Contribution due for Governments and other contributors for Funds and Trust Funds administered by UNDP as at 31 December 1999

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:45AM

	Voluntary contributions						Cost-sharing contributions			Total Voluntary and Cost-sharing contribrutions	Contributions to sub-trust funds			Total contributions due
	1995 and prior years	1996	1997	1998	1999	Total	1998 and prior years	1999	Total		1998 and prior years	1999	Total	
Sweden Trust Fund for Support to Public Defenders in Georgia	-	-	-	-	59	59	-	-	-	59	-	-	-	59
Trust Fund in Support of Peace Building Activities in El Salvador	47	-	-	-	-	47	-	-	-	47	-	-	-	47
UNDP/EEC Trust Fund for "PPB Technical Assistance Project"	-	29	-	-	-	29	-	-	-	29	-	-	-	29
Trust Fund for the Implementation of the Agreement on the Resettlement of Populations Uprooted by Armed Conflict in Guatemala	-	-	-	5	-	5	-	-	-	5	-	-	-	5
EEC Trust Fund for "Reserva de la Biosfera - Banados del Este in Uraguay"	-	-	-	452	-	452	-	-	-	452	-	-	-	452
UNDP Fund for the Programme of Assistance to the Palestinian People	-	-	500	500	-	1,000	-	-	-	1,000	-	-	-	1,000
UNDP/EEC Trust Fund for the project "Population and Housing Census in Syria"	-	-	-	206	-	206	-	-	-	206	-	-	-	206
EU Support to employment creation in targeted areas through UNDP VNEP Scheme	-	-	-	-	101	101	-	-	-	101	-	-	-	101
European Commission Village Employment and Rehabilitation Programme	-	-	-	-	2,276	2,276	-	-	-	2,276	-	-	-	2,276
UNDP Sweden Trust Fund for Support to Women in Local Politics in Kyrl Orda and Semipalatinsk	-	-	-	-	44	44	-	-	-	44	-	-	-	44
UNDP/Sweden Trust Fund in Support to Y2K Planning roject in Zimbabwe	-	-	-	-	117	117	-	-	-	117	-	-	-	117

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Note 35. Contribution due for Governments and other contributors for Funds and Trust Funds administered by UNDP as at 31 December 1999

(Thousands of United States dollars)

Report Run date: Jul 25 2000 08:45AM

	Voluntary contributions						Cost-sharing contributions			Total Voluntary and Cost-sharing contribrutions	Contributions to sub-trust funds			Total contributions due
	1995 and prior years	1996	1997	1998	1999	Total	1998 and prior years	1999	Total		1998 and prior years	1999	Total	
Total of Trust Funds	744	683	3,254	8,914	6,170	19,765	1,429	2,518	3,947	23,712	5,179	-	5,179	28,891
FUNDS														
United Nations Capital Development Fund	392	9	14	6	9	430	-	-	-	430	1,160	943	2,103	2,533
United Nations Revolving Fund for Natural Resources Exploration	49	4	10	68	20	151	-	-	-	151	-	-	-	151
United Nations Fund for Science and Technolgy for Development	629	36	3	1	2	671	-	-	-	671	-	-	-	671
United Nations Development Fund for Women	153	20	72	42	53	340	617	135	752	1,092	1,517	99	1,616	2,708
United Nations Volunteers Programme	-	-	-	-	2,297	2,297	-	-	-	2,297	-	290	290	2,587
Total of Funds	1,223	69	99	117	231	1,739	617	135	752	2,491	2,677	1,532	4,209	6,700
Grand Total	1,967	752	3,353	9,031	6,401	21,504	2,046	2,653	4,699	26,203	7,856	1,532	9,388	35,591

The accompanying notes are an integral part of the financial statements