

UNITED NATIONS DEVELOPMENT PROGRAMME
FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1985
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIRST SESSION

SUPPLEMENT No. 5A (A/41/5/Add.1)



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UNITED NATIONS

New York, 1986

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

[14 August 1986]

CONTENTS

	<u>Page</u>
ABBREVIATIONS	vii
LETTERS OF TRANSMITTAL	ix
I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1985	1
II. REPORT OF THE BOARD OF AUDITORS	21
III. OBSERVATIONS OF THE ADMINISTRATOR OF UNDP ON THE COMMENTS AND RECOMMENDATIONS OF THE BOARD OF AUDITORS	31
IV. AUDIT OPINION	36
V. CERTIFICATION OF THE FINANCIAL STATEMENTS	37
VI. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1985	39
UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT	40
<u>Statement I.</u> Statement of income and expenditure for the year ended 31 December 1985	40
<u>Statement II.</u> Statement of assets and liabilities as at 31 December 1985	41
<u>Statement III.</u> Statement of changes in financial position for the year ended 31 December 1985	42
<u>Statement IV.</u> Summary of movement in subsidiary programme funds and general resources for the year ended 31 December 1985	43
<u>Statement V.</u> United Nations Development Programme as an executing agency for its projects: status of funds as at 31 December 1985	44
UNDP: TRUST FUNDS ADMINISTERED BY UNDP: Status of funds as at 31 December 1985	45
<u>Statement VI.</u> Trust Fund for Assistance to Colonial Countries and Peoples	45
<u>Statement VII.</u> United Nations Capital Development Fund	46
<u>Statement VIII.</u> United Nations Revolving Fund for Natural Resources Exploration	47

CONTENTS (continued)

	<u>Page</u>
<u>Statement IX.</u>	United Nations Trust Fund for Sudano-Sahelian Activities 48
<u>Statement X.</u>	United Nations Volunteers programme 49
<u>Statement XI.</u>	United Nations Financing System for Science and Technology for Development 50
<u>Statement XII.</u>	United Nations Special Fund for Land-locked Developing Countries 51
<u>Statement XIII.</u>	UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia 52
<u>Statement XIV (a).</u>	UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women and additional contributions to UNDP in support of such projects 53
<u>Statement XIV (b).</u>	United Nations Development Fund for Women 54
<u>Statement XV.</u>	UNDP Energy Account 55
<u>Statement XVI.</u>	Initial Initiative against Avoidable Disablement (IMPACT) 56
<u>Statement XVII.</u>	Trust Fund for the Training in the USSR of Specialists from Developing Countries 57
<u>Statement XVIII.</u>	Trust Fund for the Special Netherlands Contribution for the Least Developed Countries .. 58
<u>Statement XIX.</u>	UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition 59
<u>Statement XX.</u>	UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries 60
<u>Statement XXI.</u>	UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa 61
<u>Statement XXII.</u>	UNDP Trust Fund to Combat Poverty and Hunger in Africa 62
<u>Statement XXIII.</u>	Trust Fund for the Norwegian Contribution to the Angolan Petroleum Training Centre in Sumbe 63
<u>Statement XXIV.</u>	Trust funds established by the Administrator in respect of World Bank projects 64

CONTENTS (continued)

	<u>Page</u>
<u>Statement XXV.</u> Other trust funds established by the Administrator	65
<u>Statement XXVI.</u> Other trust funds established by the Administrator ¹	66
<u>Statement XXVII.</u> Other trust funds administered by UNDP	67
<u>Statement XXVIII.</u> Statement of income and expenditure of sub-trust funds established by the Administrator	68
Schedules to the accounts	73
UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT	73
1. Part I. Status of voluntary contributions pledged as at 31 December 1985	73
Part II. Status of voluntary contributions to the Special Measures Fund for the Least Developed Countries as at 31 December 1985	78
2. Governments' and other contributors' cost-sharing contributions as at 31 December 1985	79
3. Governments' cash counterpart contributions as at 31 December 1985	2
4. Miscellaneous income and expenditure for the year ended 31 December 1985	83
5. 1985 expenditure by agency	84
6. Budget appropriations and expenditure for the biennium 1984-1985	85
7. Extrabudgetary income and expenditure for the year ended 31 December 1985	86
8. Expert hiatus financing, extended sick leave costs and compensation payments for the year ended 31 December 1985	87
9. Status of bilateral resources received under management service agreements as at 31 December 1985	88
10. Investments as at 31 December 1985	89
11. Investments of the Operational Reserve as at 31 December 1985 ...	92

CONTENTS (continued)

	<u>Page</u>
12. Status of the Reserve for Construction Loans to Governments as at 31 December 1985	93
A. Construction loans	93
B. Investments	93
13. Junior Professional Officers' Programme: status of funds as at 31 December 1985	94
UNDP: TRUST FUNDS ADMINISTERED BY UNDP	95
14. Part I. Status of voluntary contributions pledged as at 31 December 1985	95
Part II. Status of contributions to trust funds established by the Administrator as at 31 December 1985	105
15. Part I. Status of Governments' and other contributors' cost-sharing contributions as at 31 December 1985	109
Part II. Status of Governments' and other contributors' cost-sharing contributions to trust funds established by the Administrator as at 31 December 1985	110
16. Status of contributions to sub-trust funds established by the Administrator as at 31 December 1985	111
17. Status of contributions to Extrabudgetary Activities of trust funds established by the Administrator as at 31 December 1985 ..	116
18. Investments as at 31 December 1985	117
19. United Nations Capital Development Fund: budget appropriation and expenditure for the biennium 1984-1985	121
20. United Nations Revolving Fund for Natural Resources Exploration: budget appropriation and expenditure for the biennium 1984-1985	122
21. United Nations Trust Fund for Sudano-Sahelian Activities: budget appropriation and expenditure for the biennium 1984-1985	123
22. United Nations Financing System for Science and Technology for Development: budget appropriation and expenditure for the year ended 31 December 1985	124
Notes to the financial statements	125

ABBREVIATIONS

AFESD	Arab Fund for Economic and Social Development
AsDB	Asian Development Bank
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCWA	Economic and Social Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IDA	International Development Association
IDB	Inter-American Development Bank
ILO	International Labour Organisation
IMO	International Maritime Organization
IPF	Indicative planning figure
ITC	International Trade Centre UNCTAD/GATT
ITU	International Telecommunication Union
UNCDF	United Nations Capital Development Fund
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UNROB	United Nations Special Relief Office in Bangladesh
UNSO	United Nations Sudano-Sahelian Office

UNV United Nations Volunteers
UPU Universal Postal Union
USAID United States Agency for International Development
WHO World Health Organization
WIPO World Intellectual Property Organization
WMO World Meteorological Organization
WTO World Tourism Organization

LETTERS OF TRANSMITTAL

30 April 1986

Sir,

Pursuant to financial regulation 16.1, I have the honour to submit the financial statements of the United Nations Development Programme as at 31 December 1985, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) G. Arthur BROWN
On behalf of Bradford MORSE,
Administrator of the
United Nations Development Programme

The Chairman of the Board of Auditors
United Nations
New York

30 June 1986

Sir,

I have the honour to transmit to you the financial statements of the United Nations Development Programme for the financial period ended 31 December 1985, which were submitted by the Administrator. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) R. T. NELSON
Auditor General of Ghana
and Chairman
United Nations Board of Auditors

The President of the Governing Council
United Nations Development Programme
New York, N.Y.

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1985

1. The Administrator has the honour to submit herewith his financial report for the year ended 31 December 1985, together with the audited financial statements of the United Nations Development Programme (UNDP) for the year ended 31 December 1985 and the report of the Board of Auditors. This submission is made in conformity with the Financial Regulations of the United Nations Development Programme. The financial statements consist of 28 statements and 22 schedules, accompanied by notes that are an integral part of the financial statements, and cover all funds for which the Administrator is responsible.

2. The UNDP financial statements incorporate expenditure data obtained from the executing agencies. As far as possible, the data are obtained from the agencies' audited statements or, when such statements are not available at the time of the year-end closing of the UNDP accounting records, either from the agencies' statements as submitted for audit or from the agencies' unaudited interim statements.

3. As at the date of preparation of the present financial statements, the status of information received from the executing agencies was as follows:

(a) Audited statements were provided by the following executing agencies:

- Arab Fund for Economic and Social Development
- Asian Development Bank
- International Atomic Energy Agency
- International Labour Organisation
- World Health Organization
- World Tourism Organization

(b) Statements as submitted for audit were provided by the following executing agencies:

- International Civil Aviation Organization
- International Maritime Organization
- International Telecommunication Union
- Universal Postal Union
- World Bank
- World Intellectual Property Organization
- World Meteorological Organization

(c) For the following executing agencies, the UNDP financial statements incorporate information in respect of the 12-month period ended 31 December 1985 as contained in the agencies' financial statements for the biennium 1984-1985 as submitted for audit:

- United Nations
- Economic Commission for Africa
- Economic Commission for Europe
- Economic and Social Commission for Asia and the Pacific
- Economic Commission for Latin America and the Caribbean
- Economic and Social Commission for Western Asia
- United Nations Conference on Trade and Development
- United Nations Industrial Development Organization

United Nations Centre for Human Settlements (Habitat)
Food and Agriculture Organization of the United Nations
International Trade Centre UNCTAD/GATT
United Nations Educational, Scientific and Cultural
Organization

4. Any amendments to the data obtained from executing agencies after the completion of the audit of their accounts will be incorporated in the UNDP accounts in a subsequent financial period and reported to the General Assembly and the Governing Council of UNDP at subsequent sessions.

5. Changes in the 1984 accounts reported by the executing agencies after the date of submission of the Administrator's 1984 financial report were as follows:

(a) A decrease of \$76,354 representing a reversal of adjustments to the project expenditure of the Economic and Social Commission for Asia and the Pacific;

(b) A decrease of \$13,420 representing a reversal in the programme support cost charges from the United Nations Development Programme/Office for Projects Execution to the United Nations Institute for Training and Research;

(c) Net adjustments amounting to \$48,320 representing a decrease in project expenditure reported by several government agencies for projects executed by Governments;

(d) An increase of \$3,197,675 representing a reversal of duplicate recording of adjustments in the project expenditure of the International Civil Aviation Organization for the extraordinary sale of an aircraft simulator;

(e) A net decrease of \$622,086 in programme support costs for various agencies for projects where there was a cost-sharing component for which those agencies had waived part of the support cost reimbursement payable to them;

(f) An adjustment of \$39,980 representing an increase in programme support costs of \$19,990 each of the years 1983 and 1984 due to an oversight by the World Meteorological Organization;

(g) Net adjustments of \$439,317 and \$9,284 representing a decrease in the project expenditure and programme support costs of the United Nations Industrial Development Organization and the United Nations Conference on Trade and Development, respectively, due to duplication of co-operating agency expenditures;

(h) Net adjustments of \$4,175 representing an increase in programme support costs of various agencies due to the reversal of excess programme support costs erroneously recovered from them;

(i) An adjustment of \$4,381 representing a decrease in the project expenditure of the United Nations Educational, Scientific and Cultural Organization due to an erroneous reporting for a project;

(j) A net increase of \$134,221 in the project expenditure and programme support costs of various agencies to reflect the actual final expenditures reported by them.

6. In addition to the adjustments for the above differences, the following adjustments to prior year's expenditure were made in the UNDP financial statements for the year ended 31 December 1985:

(a) A transfer of \$144,494 for project expenditure of the United Nations Centre for Human Settlement from the indicative planning figure (IPF) to a trust fund;

(b) A transfer of \$81,283 for project expenditure and programme support costs of the United Nations Conference on Trade and Development from the IPF to the appropriate trust fund;

(c) A transfer of \$42,491 relating to project expenditure of the International Trade Centre from the special programme resources to a trust fund.

The net total of the changes listed in this paragraph and paragraph 5 above amounting to \$1,894,621 is reported in statement I as "Adjustments to prior year's programme expenditure and programme support costs".

Changes in accounting practices and policies in 1985

Financial regulations and rules

7. The 1985 financial statements have been prepared in accordance with the financial regulations for UNDP which were approved by the Governing Council at its twenty-eighth session, 1/ and its thirty-second session. 2/

8. In accordance with financial regulation 14.1 (a), the Administrator established revised financial rules that came into effect on 1 January 1985.

Accounting policies

9. A summary of significant accounting policies applied in the preparation of the financial statements for 1985 is provided in note 1 to the financial statements. The policies are the same as those applied in 1984.

Presentation of accounts

10. The 1985 accounts are presented in essentially the same format as that used in previous years. However, the following changes have been made:

(a) The status of "Trust funds established by the Administrator" as previously shown in statement XVI has been expanded so as to reflect prior year figures of the major funds. This information is now shown in statements XVI through XXVI;

1/ Official Records of the Economic and Social Council, 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/28.

2/ Ibid., 1985, Supplement No. 11 (E/1985/32), decision 85/38.

(b) Statement XXVIII, "Statement of income and expenditure of sub-trust funds established by the Administrator" (previously statement XVIII) has been expanded to reflect the following additional information:

- (i) The expenditure amounts have been broken down into project costs and programme support costs;
- (ii) Information on "Unspent allocations" and "Contributions pledged by Governments for current and prior years" has now been provided for each sub-trust fund, where applicable;

(c) Summary information on management service agreements is reflected in schedule 9, "Status of bilateral resources received under management service agreements as at 31 December 1985";

(d) Schedule 12, "Status of the Reserve for Construction Loans to Governments" has been expanded to show an analysis of the loan balance between current and prior years and amounts due in future years;

(e) Contributions to extrabudgetary activities of trust funds established by the Administrator are shown in schedule 17.

Combined statement of income and expenditure for the year
ended 31 December 1985

11. Table 1 below represents a combined statement of income and expenditure for the year ended 31 December 1985 in respect of the UNDP Account, the UNDP-administered trust funds and the Junior Professional Officers' Programme. This provides an overall view of the financial activities during the year of all funds for which the Administrator is responsible. The balance of each fund as at 31 December 1985 represents the recorded value of the net assets of each fund as at that date, exclusive of fully funded reserves.

Table 1. Combined income and expenditure for the year ended 31 December 1985

(Millions of United States dollars)

<u>Source of funds</u>	<u>Adjusted balance as at 1 January 1985</u>	<u>Income during 1985</u>	<u>Expenditure during 1985</u>	<u>Balance as at 31 December 1985</u>
<u>UNDP Account</u>				
Voluntary contributions and other income	116.5	749.4	681.4	184.5
Special Measures Fund for the Least Developed Countries	27.8	10.5	9.6	28.7
Cost-sharing contributions	62.4	92.0	68.4	86.0
Cash counterpart contributions	6.9	6.6	7.5	6.0
Extrabudgetary activities	9.9	14.5	11.2	13.2
Subtotal (statement IV)	223.5	873.0	778.1	318.4
<u>Trust funds</u>				
Trust Fund for Assistance to Colonial Countries and Peoples (statement VI)	0.6	0.0	0.2	0.4
United Nations Capital Development Fund (statement VII)	82.3	33.4	26.2 a/	89.5
United Nations Revolving Fund for Natural Resources Exploration (statement VIII)	13.6	5.6	3.9	15.3
United Nations Trust Fund for Sudano- Sahelian Activities (statement IX)	8.9	18.5	10.7	16.7
United Nations Volunteers programme (statement X)	3.2	1.8	2.0	3.0
United Nations Financing System for Science and Technology for Development (statement XI)	9.1	0.7	3.8	6.0
United Nations Special Fund for Land-locked Developing Countries (statement XII)	0.9	0.2	0.5	0.6
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII)	2.3	0.3	1.0	1.6
UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women (statement XIV (a))	6.2	3.1	9.3 b/	-
Additional contributions to UNDP in support of the United Nations Decade for Women projects (statement XIV (a))	0.7	-	0.7 c/	-
United Nations Development Fund for Women (statement XIV (b))	-	15.6 d/	3.1	12.5
UNDP Energy Account (statement XV)	6.6	2.3	4.6	4.3
Trust funds established by the Administrator (statements XVI to XXVI)	49.1	13.5	22.1	40.5
Other UNDP-administered trust funds (statement XXVII)	0.9	0.3	0.5	0.7
Sub-trust funds established by the Administrator (statement XXVIII)	6.9	19.0	12.0	13.9
Subtotal	191.3	114.3	100.6	205.0
<u>Junior Professional Officers' Programme (schedule 13)</u>	4.1	7.4	8.8	2.7
Total	418.9	994.7	887.5	526.1

a/ Includes transfer of \$0.9 million to United Nations Capital Development Fund Operational Reserve.

b/ Includes transfer of \$8.7 million to the trust fund "United Nations Development Fund for Women".

c/ Represents the transfer of balance to "United Nations Development Fund for Women".

d/ Includes transfers of \$8.7 million from the United Nations and \$0.7 million from additional contributions (note 20).

UNDP Account

12. As shown in the statement of income and expenditure (statement I), total income for the year ended 31 December 1985 amounted to \$873.0 million and total expenditure to \$778.1 million, resulting in an excess of income over expenditure for 1985 of \$94.9 million.

13. Statement IV shows the excess of income over expenditure of \$94.9 million attributable as follows:

- (a) A surplus of \$70.6 million in respect of UNDP general resources;
- (b) A surplus of \$1.0 million in respect of the Special Measures Fund for the Least Developed Countries;
- (c) A surplus of \$20.4 million in respect of cost-sharing contributions;
- (d) A deficit of \$0.9 million in respect of cash counterpart contributions;
- (e) A surplus of \$3.8 million in respect of extrabudgetary activities.

14. There has been an overall increase in expenditure of \$60.4 million compared to 1984 (statement I). For the same period, income increased by \$83.3 million. Statement III gives details of the changes in the financial position during the year and shows that cash and investments held by UNDP increased from \$352.1 million at the beginning of the year to \$544.4 million as at 31 December 1985.

Government contributions

15. The arrears of government contributions to UNDP for 1985 and prior years amounted to \$104.2 million as at 31 December 1985, as shown in statement II. This represented a net increase of \$17.8 million over the position as at 31 December 1984, when these arrears amounted to \$86.4 million, and is mainly attributable to an increase in outstanding voluntary contributions from \$43.2 million at the end of 1984 to \$56.0 million at the end of 1985. Note 6 to the financial statements shows an analysis of the arrears as at 31 December 1985 by type of contribution and by year.

Extrabudgetary activities

16. As shown in schedule 7, extrabudgetary expenditure in 1985 amounted to \$10.6 million. Income received for these activities in 1985 totalled \$14.4 million and the unexpended balance as at 31 December 1985 was \$13.2 million.

Special Programme Resources

17. Expenditure incurred by executing agencies on projects financed by the Special Programme Resources in 1985 amounted to \$5.4 million as shown in schedule 5. The status of the Special Programme Resources for the third IPF cycle is shown in note 2 to the financial statements.

Special Measures Fund for the Least Developed Countries

18. Schedule 5 shows expenditure of \$9.6 million incurred in 1985 out of the Special Measures Fund for the Least Developed Countries. Contributions received by the Fund during 1985 totalled \$10.5 million, as shown in schedule 1. The excess of income over expenditure during the year amounted to \$0.9 million and the unexpended balance as at 31 December 1985 was \$28.7 million (statement IV).

UNDP biennial budget

19. At its thirtieth session in June 1983, the Governing Council approved gross appropriations of \$356,603,900, less income estimates of \$77,072,800, resulting in net appropriations of \$279,531,100, for the purpose of financing programme support and administrative services costs under the UNDP biennial budget for 1984-1985. 3/

20. The total gross appropriations approved consisted of:

(a) \$344,114,000 (net, \$268,425,800) chargeable to the resources of UNDP;

(b) \$5,587,000 (net, \$4,931,800) in respect of the United Nations Capital Development Fund (UNCDF) chargeable to the resources of that Fund;

(c) \$3,017,700 (net, \$2,691,400) in respect of the United Nations Revolving Fund for Natural Resources Exploration (UNRFNRE) chargeable to the resources of that Fund;

(d) \$3,885,200 (net \$3,482,100) in respect of the United Nations Sudano-Sahelian Office (UNSO) chargeable to the resources of that Fund.

21. At its thirty-first session in June 1984, the Governing Council approved the Administrator's submission (document DP/1984/56) of revised budget estimates for the biennium 1984-1985 totalling \$332,615,200 gross, which, after deducting estimated income of \$70,296,900, resulted in a revised total of \$262,318,300 net. 4/ These revised estimates represented a decrease of \$23,988,700 in the originally approved gross appropriations and of \$17,212,800 in the net appropriations.

22. The Administrator, after taking into account the strengthening of the United States dollar in 1984 and early 1985 and some moderation in inflation, submitted a proposal for a further reduction of budget estimates for the biennium 1984-1985. The revised estimates totalling \$318,552,200 gross after deducting income estimates of \$75,212,100 resulted in revised net appropriations of \$243,340,100. These revised appropriations, which represent a decrease of \$38,051,700 in the original gross appropriations and of \$36,191,000 in the net appropriations, were approved by the Council at its thirty-second session in June 1985. 5/

3/ Ibid., 1983, Supplement No. 9 (E/1983/20), decision 83/31.

4/ Ibid., 1984 Supplement No. 10 (E/1984/20), decision 84/32.

5/ Ibid., 1985, Supplement No. 11 (E/1985/32), decision 85/35.

23. Table 2 below shows, for each appropriation line, the originally approved gross appropriation, estimated income and net appropriation, the increase/(decrease) in original net appropriations, the final revised net appropriations and the net actual expenditure for the biennium 1984-1985.

24. Detailed information on the gross expenditure incurred during the biennium ended 31 December 1985 against the revised gross and net appropriations for the biennium 1984-1985 is given in schedule 6 in respect of the costs met from the resources of UNDP, and in schedules 19, 20 and 21 in respect of the costs met from the resources of UNCDF, UNRPNRE and UNSO respectively.

Office for Projects Execution

25. The Governing Council, at its thirtieth session in June 1983, authorized the Administrator to carry forward support cost earnings of the Office for Projects Execution (OPE) at the end of each biennium up to a maximum of 10 per cent of the gross appropriations for the next biennium. At its thirty-first session in June 1984, the Governing Council noted the carry forward of \$700,000 of 1982-1983 support cost earnings for use in the biennium 1984-1985. 6/

26. The total project delivery by OPE during 1984 and 1985 amounted to \$65.9 million and \$84.5 million respectively, on which support cost income earned amounted to \$5.9 million and \$7.2 million respectively whereas total support cost expenditure amounted to \$6.1 million and \$6.8 million respectively. Thus the expenditure level has remained within the gross appropriation and support cost earnings of \$0.9 million have been carried forward to the biennium 1986-1987.

Property written off, ex gratia payments and write-offs of cash and receivables

27. The value of UNDP non-expendable property written off during 1985 amounted to \$135,669. In accordance with UNDP financial regulation 14.4, write-offs of property are investigated by the UNDP Headquarters Property Survey Board and are subsequently approved by the Assistant Administrator of the Bureau for Finance and Administration.

28. One ex gratia payment amounting to \$195 was made under financial regulation 14.3 to a former employee of the UNDP office in Mali. The payment was made as terminal indemnity in accordance with local labour laws. It was determined that given the former employee's long service, a moral obligation existed on the part of UNDP to make this payment.

29. Write-offs of cash and accounts receivable amounting to \$76,694 were approved under UNDP financial regulation 14.4 and financial rule 114.15. Details of all amounts written off were made available to the Board of Auditors.

6/ Ibid., 1984, Supplement No. 10 (E/1984/20), decision 84/32, para. 9.

Table 2. Budget appropriations and expenditure for the biennium 1984-1985

(United States dollars)

	Original gross appropriation	Original estimated income	Original net appropriation	Increase (decrease) in original net appropriation	Revised net appropriation	Net actual expenditure
Resources of UNDP						
(i) UNDP core activities	318 165 200	57 798 200	260 367 000	(35 824 900)	224 542 100	217 689 106
(ii) OPE and IAPSU	15 584 800	15 584 800	-	-	-	-
(iii) UNV	6 680 100	1 107 900	5 572 200	(570 600)	5 001 600	5 021 376
(iv) UNSO-UNDP/UNEP joint venture (institutional support)	2 142 200	1 155 600	986 600	-	986 600	730 274
(v) Information Referral System for Technical Co-operation among Developing Countries Consultative Group on International Agricultural Research	641 700	41 700	600 000	(14 300)	585 700	482 870
	<u>900 000</u>	<u>-</u>	<u>900 000</u>	<u>-</u>	<u>900 000</u>	<u>900 000</u>
Total UNDP	344 114 000	75 688 200	268 425 800	(36 409 800)	232 016 000	224 823 626
Resources of UNCDF						
UNCDF	5 587 000	655 200	4 931 800	(25 200)	4 906 600	4 805 405
Resources of UNRWA						
UNRWA	3 017 700	326 300	2 691 400	130 300	2 821 700	2 615 572
Resources of UNRISD						
UNRISD	<u>3 885 200</u>	<u>402 100</u>	<u>3 482 100</u>	<u>113 700</u>	<u>3 595 800</u>	<u>2 697 109</u>
Total appropriations	<u>356 603 900</u>	<u>77 072 800</u>	<u>279 531 100</u>	<u>36 191 000</u>	<u>243 340 100</u>	<u>234 941 712</u>

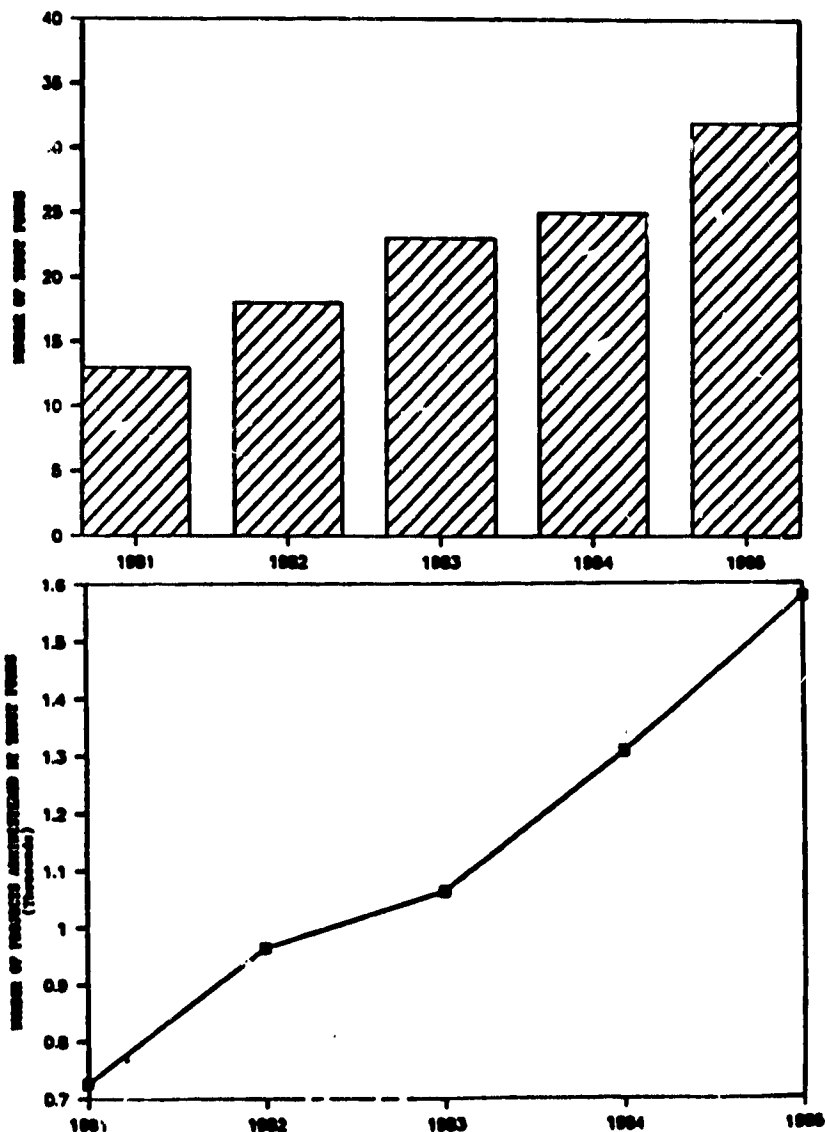
a/ The original gross appropriation and estimated income have been revised to \$17,327,200.

b/ The actual gross expenditure and income received amounted to \$16,783,806.

Trust funds administered by UNDP

30. The status of the trust funds administered by UNDP as at 31 December 1985 is shown in statements VI to XXVIII. The administrative and programme support costs for the United Nations Capital Development Fund, the United Nations Revolving Fund for Natural Resources Exploration, the United Nations Trust Fund for Sudano-Sahelian Activities and the United Nations Financing System for Science and Technology for Development are given in schedules 19, 20, 21 and 22 respectively. Details of contributions pledged for all trust funds are given in schedules 14, 15, 16 and 17, while investments made on behalf of all trust funds are given in schedule 18. The financial position as at 31 December 1985 of the Junior Professional Officers' Programme is provided in schedule 13.

31. The number of trust funds administered by UNDP and the number of projects administered by these trust funds continue to increase. A five-year pictorial history is presented below.



Trust Fund for Assistance to Colonial Countries and Peoples

32. This trust fund was established following the implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples, in accordance with General Assembly resolutions 1514 (XV) of 19 December 1960 and 3118 (XXVIII) of 12 December 1973, to finance humanitarian assistance projects of national liberation movements recognized by the Organization of African Unity.

33. Interest income earned in 1985 amounted to \$11,088. However, an adjustment for over-accrual of interest in 1984 in the amount of \$34,719 resulted in a negative amount of \$23,631. Expenditure for the year amounted to \$192,284 and the balance of the Fund at the end of 1985 was \$0.4 million.

United Nations Capital Development Fund

34. This Fund was established by the General Assembly in its resolution 2186 (XXI) of 13 December 1966 and placed under the authority of the Administrator of UNDP and the Governing Council by resolution 2321 (XXII) of 15 December 1967. The Fund provides capital financing for projects that directly and immediately benefit low-income groups in the least developed countries.

35. As shown in statement VII, the total income of the Fund in 1985 amounted to \$33.4 million and expenditure to \$25.3 million. At its twenty-sixth session, the Governing Council decided that the Fund should establish and maintain an Operational Reserve of no less than 20 per cent of the Fund's project commitments. 7/ As at 31 December 1985, the balance of the Operational Reserve amounted to \$25.0 million, which includes a guaranty reserve equivalent to 20 per cent of the total contingent liabilities for guaranties entered into by the Fund in respect of bank loans granted by Governments. At the end of 1985, the Fund had a balance of \$89.5 million exclusive of its Operational Reserve.

36. At 31 December 1985, the unspent allocations amounted to \$130.2 million, which was \$40.7 million more than the unspent balance of funds available at that date. This reflects the decision made by the Governing Council at its twenty-ninth session to continue the partial funding system. 8/

37. The Administrator established the following sub-trust funds in 1985 for UNCDF under authority of financial regulation 5.1:

<u>Sub-trust fund</u>	<u>Donor</u>
(a) Sor Hydroelectric Plant	Italy
(b) Production of School Furniture	Norway
(c) Suspension Bridges (Phase IV)	Switzerland

The status of all sub-trust funds is reflected in statement XXVIII.

7/ Ibid., 1979, Supplement No. 10 (E/1979/40), decision 79/21, para. 4.

8/ Ibid., 1982, Supplement No. 6 (E/1982/16/Rev.1), decision 82/22, para. 6.

United Nations Revolving Fund for Natural Resources Exploration

38. This trust fund was established by the General Assembly in its resolution 3167 (XXVIII) of 17 December 1973, in which it recognized the need to extend and intensify the activities of the United Nations system to meet the need for natural resources exploration in developing countries in order to accelerate their economic development. Governments receiving assistance from this trust fund have undertaken to make replenishment contributions to the Fund when the projects financed by it lead to commercial production.

39. As shown in statement VIII, the total income of the Fund in 1985 amounted to \$5.6 million and expenditure to \$3.9 million. At the end of 1985, the balance of the Fund was \$15.3 million.

United Nations Trust Fund for Sudano-Sahelian Activities

40. This trust fund was established pursuant to General Assembly resolution 3253 (XXIX) of 4 December 1974 and Economic and Social Council resolution 1918 (LVIII) of 9 May 1975. In October 1976, the Secretary-General of the United Nations delegated to the Administrator of UNDP the full responsibility for the administration, control and operation of the Fund, including the administration and direction of the United Nations Sudano-Sahelian Office (UNSO) at headquarters and in the field. UNSO acts as the primary United Nations contact with the Permanent Inter-State Committee on Drought Control in the Sahel (CILSS) and, in consultation with CILSS and the Governments concerned, selects and implements priority projects contained in the CILSS programme of medium-term and long-term recovery and rehabilitation in the drought-stricken Sahelian countries.

41. As shown in statement IX, the total income of the Fund in 1985 amounted to \$18.5 million and expenditure to \$10.7 million. At the end of 1985, the unspent allocations amounted to \$20.0 million, which was \$3.2 million more than the unspent balance of funds available at that date. This excess allocation was made on the basis that the outstanding cost-sharing contributions pledged by Governments for current and prior years amounted to \$7.9 million.

42. Under authority of financial regulation 5.1, the Administrator established the following sub-trust funds in 1985 for UNSO:

<u>Sub-trust fund</u>	<u>Donor</u>
(a) Fuel Briquette Production and the Promotion of Improved Cooking Stoves for Household Use	Denmark
(b) Wind Energy Utilization for Electrification	Denmark

The status of all sub-trust funds is reflected in statement XXVIII.

United Nations Sudano-Sahelian Office: Plan of Action to Combat Desertification

43. The United Nations Sudano-Sahelian Office is responsible for assisting, on behalf of the United Nations Environment Programme (UNEP), the countries of the Sudano-Sahelian region in the implementation of the Plan of Action to Combat Desertification. The work is carried out as a UNDP/UNEP joint venture, with both programmes contributing equal shares of programme (operational) support and administrative (institutional) support. Details of contributions received and expenditure incurred on the UNDP/UNEP joint venture are given in note 15 to the financial statements. Data relating to the UNDP/UNEP joint venture (institutional support) for the biennium 1984-1985 is reflected in schedule 6.

United Nations Volunteers programme

44. This programme was established by the General Assembly in its resolution 2659 (XXV) of 7 December 1970. As shown in statement X, the total income of the programme in 1985 amounted to \$1.8 million and expenditure to \$2.0 million. At the end of 1985, the balance of the programme was \$3.0 million.

United Nations Financing System for Science and Technology for Development

45. The General Assembly, by resolution 34/218 of 19 December 1979, decided to establish a United Nations Financing System for Science and Technology for Development, to finance activities intended to strengthen the indigenous scientific and technological capacities of the developing countries, and decided that the Financing System should be a vehicle for the mobilization, co-ordination, channelling and disbursement of financial resources related thereto. By the same resolution, the General Assembly also decided to create a United Nations Interim Fund for Science and Technology for Development pending the establishment of the long-term arrangements for the Financing System. The Interim Fund was established for a two-year period ending 31 December 1981 and responsibility for its administration was delegated to UNDP.

46. The Governing Council, at its twenty-eighth session, authorized the Administrator to make arrangements to ensure an orderly transition from the Interim Fund (termination date 31 December 1981) to the Financing System, operative as from 1 January 1982. ^{9/} The year 1982 was designated by the General Assembly, in its resolution 36/183 of 17 December 1981, a year of transition for the Financing System, during which time institutional arrangements should be determined, inter alia, in the light of the magnitude of the financial resources and the nature of operations of the Financing System. By the same resolution, the General Assembly also decided that the general operational provisions of the Interim Fund, including its resources, organization and management, as well as the procedures established in the annex to resolution 34/218, would apply and be transferred to the Financing System during the transitional period.

47. During 1980, a Programme Reserve was created by transferring from the unexpended resources an amount equal to 2 per cent of the contributions received; this was done in accordance with the operational procedures established for this Fund by resolution 34/218.

^{9/} Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/9.

48. This Programme Reserve shall be used by the Administrator at his discretion for purposes consistent with the Vienna Programme of Action on Science and Technology for Development 10/ and with the guidelines established by the General Assembly and the Committee, to ensure the flexibility and innovative capacity of the Financing System and its ability to provide catalytic support.

49. As shown in statement XI, the total income of the Financing System in 1985 amounted to \$0.7 million and expenditure to \$3.8 million. After transferring \$5,968 to the Programme Reserve, the balance in the Fund at the end of 1985 was \$6.0 million, excluding the Programme Reserve. As at 31 December 1985, the balance of the Programme Reserve was \$41,706. Unspent allocations of the Financing System amounted to \$6.2 million.

50. In its decision 39/428 of 17 December 1984, the General Assembly approved a separate appropriation totalling \$1.6 million net for the administrative and programme support costs of the United Nations Financing System for Science and Technology for Development (UNFSSTD) for the year ended 31 December 1985. Expenditure against this appropriation is reflected in schedule 22.

51. Under the authority of financial regulation 5.1, the Administrator established the following sub-trust funds in 1985 for UNFSSTD:

<u>Sub-trust fund</u>	<u>Donor</u>
(a) Reconnaissance and Exploration for Geothermal Resources	Italy
(b) Establishment of Beijing National Food Technology Centre	Italy
(c) Computer-based Management Training Programme	Norway
(d) Strengthening the Computer Education and Computing Capability at the Asian Institute of Technology (AIT)	Norway

The status of all sub-trust funds is reflected in statement XXVIII.

United Nations Special Fund for Land-locked Developing Countries

52. This trust fund was established by the General Assembly at its thirtieth session in order to provide assistance to the land-locked developing countries in reducing the additional transport and transit costs facing them. At its thirty-first session, the General Assembly, in resolution 31/177 of 21 December 1976, approved the statute of the Fund and requested UNDP, in close collaboration with the secretariat of the United Nations Conference on Trade and

10/ See Report of the United Nations Conference on Science and Technology for Development, Vienna, 20-31 August 1979 (United Nations publication, Sales No. E.79.I.21 and corrigenda), chap. VII.

Development, to manage the Fund during an interim period. As shown in statement XII, the total income of the Fund in 1985 amounted to \$208,073 and expenditure to \$508,364. At the end of 1985 the balance of the Fund was \$657,761 of which unspent allocations amounted to \$339,577.

53. At its fortieth session, the General Assembly, in resolution 40/448 of 17 December 1985, based on decision 85/32 of the Governing Council, requested the Secretary-General to take steps to dissolve this trust fund by 31 December 1986 and to transfer all uncommitted resources to the general resources of UNDP.

UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia

54. By its resolution 31/153 of 20 December 1976, the General Assembly decided to launch, in support of the nationhood of Namibia, a comprehensive assistance programme within the United Nations system. The Assembly further called upon the United Nations Council for Namibia to elaborate, in consultation with the South West Africa People's Organization (SWAPO), the guidelines and policies for such a programme and to direct and co-ordinate its implementation.

55. The United Nations Council for Namibia designated the office of the United Nations Commissioner for Namibia as the co-ordinating authority for the Nationhood projects, under the direction of the Committee on the United Nations Fund for Namibia. The Council for Namibia further requested the Commissioner for Namibia, within the framework of the executive and administrative tasks entrusted to him, to hold consultations with UNDP with a view to reaching administrative arrangements for the implementation of the Nationhood Programme, including a proposal that the disbursement of funds for all Nationhood Programme projects be channelled through UNDP. Pursuant to the above, the Administrator of UNDP and the United Nations Commissioner for Namibia agreed that the UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia be established under the administration of the Administrator.

56. As shown in statement XIII, the total income of this Fund in 1985 amounted to \$0.4 million and expenditure to \$0.7 million. At the end of 1985, the balance of the Fund was \$1.7 million after the transfer of interest income totalling \$325,000 to the United Nations. The balance of unspent allocations amounted to \$1.5 million.

UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women

57. At its thirtieth session, the General Assembly decided that the Voluntary Fund for the International Women's Year should be extended to cover the period of the United Nations Decade for Women, 1976-1985 11/. In pursuance of this decision, the resources of the Voluntary Fund for the International Women's Year were transferred to the Voluntary Fund for the United Nations Decade for Women, which was established by the Assembly by its resolution 31/133 of 16 December 1976. The resources of the Fund are to be utilized to supplement activities designed to implement the goals of the United Nations Decade for Women, priority being given to the related programmes and projects of the least developed, land-locked and island developing countries.

11/ Official Records of the General Assembly, Thirtieth Session, Supplement No. 34 (A/10034), p. 100, items 75 and 76.

58. In June 1980, a memorandum of understanding between the Secretary General of the United Nations and the Administrator of UNDP established a supplementary trust fund entitled "UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women" and delegated the responsibility for its administration and management to the Administrator of UNDP.

59. At its thirty-ninth session the General Assembly, by resolution 39/125 of 14 December 1985, decided to close the Voluntary Fund for the United Nations Decade for Women and continue its activities through the establishment of the United Nations Development Fund for Women under the administration of UNDP. On 30 June 1985, the Voluntary Fund for the United Nations Decade for Women and its supplementary trust fund were financially closed and all balances were transferred to the United Nations Development Fund for Women. The activities of the closed Fund for the period 1 January 1985 to 30 June 1985 are reflected in statement XIV (a). The activities of the new Fund for the period 1 July 1985 to 31 December 1985 are shown in statement XIV (b). The balance of the new Fund at the end of 1985 was \$12.6 million, of which \$7.4 million represents unspent allocations.

UNDP Energy Account

60. The Governing Council, at its twenty-seventh session, authorized the Administrator, on an interim basis, to seek and accept voluntary contributions for projects to help meet urgent needs for assistance to developing countries, especially the poorest among them, in the energy sector, without prejudice to future arrangements that may result from the review of the United Nations Revolving Fund for Natural Resources Exploration provided for in Economic and Social Council resolution 1979/65 and from the United Nations Conference on New and Renewable Sources of Energy held at Nairobi in 1981. 12/

61. As shown in statement XV, total income in 1985 amounted to \$2.3 million and expenditure to \$4.6 million. At the end of 1985, the balance of the Fund was \$4.3 million, of which unspent allocations amounted to \$5.6 million. The allocations exceeded resources due to certain future years' allocations that were issued based on cost-sharing contributions receivable in 1985, 1986 and future years.

Trust funds established by the Administrator

62. The following trust funds were established by the Administrator in 1985:

UNDP/CIDA Trust Fund for the Caribbean Project Development Facility

UNDP/CIDA Trust Fund for Pakistan Household Survey Capability Programme

Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund

UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica

12/ Official Records of the Economic and Social Council 1980, Supplement No. 12 (E/1980/42/Rev.1), decision 80/27.

UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer Food Aid

63. During 1985, the Administrator established the following sub-trust funds:

Assistance to the Centre for the Physically Handicapped (Bamako, Mali)

Ethiopia-Italy Programme for Rehabilitation and Development (EIPRD)

Trust Fund for the Training in the USSR of Specialists from Developing Countries

64. This trust fund was established by the Administrator in September 1982 to finance training activities in the USSR for specialists from developing countries. As shown in statement XVII, total income in 1985 amounted to \$1.4 million and expenditure to \$1.1 million. At the end of 1985, the balance of the Fund was \$2.2 million, of which unspent allocations amounted to \$44,041.

Trust Fund for the Special Netherlands Contributions for the Least Developed Countries

65. This trust fund was established by the Administrator on 5 December 1983 to enhance the effectiveness of LDC round-table conferences, to mobilize additional development resources for the implementation of projects and programmes identified in the round-table conference process, and to contribute to the achievement of development goals identified in LDC country programmes for which UNDP resources are lacking.

66. As shown in statement XVIII, total income in 1985 amounted to \$680,819 and expenditure to \$2.1 million. At the end of 1985, the balance of the Fund was \$4.8 million, of which unspent allocations amounted to \$2.3 million.

UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition

67. By paragraph 1 (a) of resolution 38/201 of 20 December 1983, the General Assembly decided to liquidate the United Nations Emergency Operation Trust Fund and to transfer 70 per cent of the remaining balances of that Fund to UNDP for the purpose of financing urgently needed projects, primarily in the food and agricultural sectors, in countries afflicted by famine and malnutrition as a result, particularly, of severe or prolonged drought, with special emphasis on African countries. The Administrator established this trust fund on 20 December 1983.

68. As shown in statement XIX, total income in 1985 amounted to \$2.8 million and expenditure to \$14.5 million. At the end of 1985, the balance of the Fund was \$18.1 million, of which unspent allocations amounted to \$11.4 million.

UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries

69. By paragraph 1 (c) of resolution 38/201, the General Assembly decided to transfer 12 per cent of the remaining balances of the United Nations Emergency Operation Trust Fund to UNDP for the purpose of promoting economic and technical co-operation among developing countries according to the priorities set by them. Since the Administrator established this trust fund on 31 December 1983, a process

of consultations with the developing countries through the Group of 77 has been initiated by him.

70. As shown in statement XX, total income in 1985 amounted to \$521,684 and expenditure to \$142,476. At the end of 1985, the balance of the Fund was \$6.7 million, of which unspent allocations amounted to \$2.2 million.

UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa

71. This trust fund was established by the Administrator on 30 October 1984 for the purpose of financing refugee-related infrastructural projects of a developmental nature, pursuant to relevant provisions of General Assembly resolution 37/197 of 18 December 1982 and of the Declaration and Programme of Action of the second International Conference on Assistance to Refugees in Africa. The General Assembly, in paragraph 5 of its resolution 37/197, requested the Secretary-General of the United Nations, in close co-operation with the Secretary-General of the Organization of African Unity and the United Nations High Commissioner for Refugees, to convene a second International Conference on Assistance to Refugees in Africa in 1984, inter alia, "to consider the impact imposed on the national economies of the African countries concerned and to provide them with the assistance required to strengthen their social and economic infrastructure so as to enable them to cope with the burden of dealing with large numbers of refugees and returnees" (para. 5 (c)). The Declaration and Programme of Action of the second International Conference on Assistance to Refugees in Africa stated, in paragraph 11 of part II, that "UNDP, in view of its central co-ordinating role within the United Nations system for development and its close linkages with donor communities, could be asked to take as soon as possible a leading part in the co-ordination, implementation and monitoring of refugee-related infrastructural projects of a developmental nature in close association with its partners and other donors".

72. As shown in statement XXI, total income in 1985 amounted to \$2.9 million and expenditure to \$271,137. At the end of 1985, the balance of the Fund was \$7.6 million, of which unspent allocations amounted to \$42,352.

UNDP Trust Fund to Combat Poverty and Hunger in Africa

73. This trust fund was established by the Administrator on 21 November 1984 in the light of his concern and that of the international community for the economic and social crisis affecting many countries in Africa as expressed, inter alia, in General Assembly resolution 38/199 of 20 December 1983, on special measures for the social and economic development of Africa in the 1980s, as well as UNDP Governing Council decision 84/18, on the economic and social crisis in Africa. The resources of the Fund are to be utilized to finance technical and/or capital assistance projects designed to combat poverty and hunger in Africa.

74. As shown in statement XXII, total income in 1985 amounted to \$569,180 and expenditure to \$588,929. At the end of 1985, the balance of the Fund was \$19,581 in deficit. This was primarily due to the first year's operation of extrabudgetary accounts relating to the Senior Professional Officers' Programme where a shortfall of \$153,542 occurred. Extrabudgetary contributions of \$2.0 million are receivable in 1986, which would ensure that funds would be available to cover this deficit as well as future expenditure relating to the Programme.

Trust Fund for the Norwegian Contribution to the Angolan Petroleum Training in Sumbe

75. This trust fund was established by the Administrator on 19 March 1984 to expand the Angolan petroleum training school into a regional centre in order to meet the training needs for manpower in oil industries of the Southern African Development Co-ordination Conference (SADCC) countries. The assistance provided is to upgrade the training capabilities of the instructors and provide teaching equipment.

76. As shown in statement XXIII, total income in 1985 amounted to \$1.1 million and expenditure to \$1.3 million. At the end of 1985, the balance of the Fund was \$498,740, in deficit of which unspent allocations amounted to \$1.6 million and \$2.1 million related to allocations issued in excess of resources. Efforts are being made in 1986 to rectify the status of this Fund.

Other trust funds established by the Administrator

77. Other trust funds established by the Administrator are:

Initial Initiative Against Avoidable Disablement (IMPACT) - statement XVI

Trust funds established by the Administrator in respect of World Bank projects - statement XXIV

UNDP/CIDA Trust Fund for Caribbean Project Development Facility - statement XXV

Trust Fund for the Training in Bulgaria of Specialists from Developing Countries - statement XXV

Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund - statement XXV

UNDP Trust Fund for Action on Development Issues - statement XXVI

UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica - statement XXVI

UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer Food Aid - statement XXVI

Other trust funds administered by UNDP

78. Other trust funds administered by UNDP as shown in statement XXVII are:

United Nations Trust Fund for Operational Programme in Lesotho

United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland

UNROB Residual Funds - Bangladesh

Trust Fund Programme for the Republic of Zaire

UNDP Development Study Programme

79. At its fortieth session, the General Assembly by resolution 40/446 of 17 December 1985 authorized the closure of the following trust funds:

UNROB Residual Funds - Bangladesh

Trust Fund Programme for the Republic of Zaire

The balance of unexpended resources of \$515 in the Trust Fund Programme for the Republic of Zaire will be transferred, as an add-on to the Republic of Zaire indicative planning figure in 1986, in accordance with the same resolution. The balance in the UNROB Residual Funds - Bangladesh trust fund was fully expended in 1985.

Introduction

1. As required by General Assembly resolution 74 (1) of 7 December 1946 and article XVII of the Financial Regulations of the United Nations Development Programme (UNDP), the Board of Auditors has audited the accounts of UNDP for the year ended 31 December 1985.
2. The examination was made in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was carried out at UNDP headquarters in New York and at field offices in Brazil, Morocco, Paraguay, the Syrian Arab Republic and Tunisia.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration. This practice once again helped in maintaining a continuous dialogue with the Administration.
4. The following sections deal with the matters that, in the opinion of the Board, should be drawn to the attention of the General Assembly. We have discussed all our observations with the Administration and, where appropriate, its views have been reflected in this report.

Summary of findings

5. We noted that in 1985 UNDP has reversed the trend of decline in programme delivery and that it expects to record gradual but modest increases in keeping with the availability of resources.
6. Our examination revealed that improvement is needed in the methodology used in the assessment of the local salary scales; that UNDP should avoid the use of outside expertise when in-house capacity exists and a still greater effort should be made to reduce travel costs bearing in mind the attempts already made in this direction.
7. Our audit further disclosed that although consultation exists between UNDP headquarters and the Inter-Agency Procurement Services Unit (IAPSU), the use of IAPSU's standards was limited to field offices and projects.
8. As regards the application of the rental deduction scheme, we noted that notwithstanding well-established procedures, weak monitoring from headquarters led to staff members owing substantial sums.
9. We noted that delays in project implementation had been caused, at least partially, by highly optimistic estimates of the possibility of achieving project objectives within established time frames as well as by unclear and incomplete project design and formulation.

10. Our audit revealed recurrent deficiencies in various aspects of the monitoring of project and project budget revisions by UNDP headquarters and for some projects, considerable delays in the submission of fact sheets of some projects to the Governing Council.
11. Practically every project of our sample review was adversely affected by internal or external factors and, as a result, there were delays in implementation and weak performance in respect of major project input components such as personnel, facilities and equipment, fellowships and training and other government inputs.
12. Our audit also revealed that under the revised UNDP procedures there is no longer a means to ensure that dissenting assessments and recommendations of UNDP are properly reflected in the agency terminal reports.
13. We noted that project PAL/83/003, Sewage disposal scheme, was approved by the Governing Council although we understand that the mandate given by the General Assembly does not include direct action by UNDP in the type of capital development undertakings required by such a project.

The financial situation of UNDP

14. Total expenditures of UNDP in 1985 amounted to \$778.1 million against an income of \$873 million, resulting in a surplus of \$94.9 million, which increased the total of the unexpended resources from \$223.5 million in 1984 to \$318.4 million as at 31 December 1985; its investments increased from \$304.4 million as at 31 December 1984 to \$494.7 million at the end of 1985.
15. Unpaid pledges of voluntary contributions due from Governments amounted to \$56 million as at 31 December 1985, which compares unfavourably with \$43.2 million in 1984.
16. We noted for 1985 an increase of \$60.4 million in total expenditure from \$717.7 million as at 31 December 1984 to \$778.1 million at the end of 1985, but compared to the 1985 expenditure forecast of \$829.6 million, there was a shortfall of \$51.5 million occurring in every category of expenditure. In particular, field programme expenditures increased by \$39.1 million, totalling \$571.7 million in 1985 as against \$532.6 million in 1984, but remained \$40 million below the planned budget \$611.7 million for 1985.
17. It had been explicitly intended to increase expenditure during the last years of the third cycle. The Administration revised the expenditure estimates for 1985 and 1986 based on realistic delivery targets that would permit a transition to the fourth programming cycle.
18. During its thirty-second session the Governing Council noted with interest the information provided by the Administrator and it expressed its concern at the high level of financial holdings and took a particular interest in the measures undertaken by the Administrator.
19. The Administrator established a target of \$500 million in indicative planning figure (IPF) expenditures for 1985 and \$540 million for 1986, but concluded that for this period, and as 1986 represents the last year of the third programming

cycle, it might be helpful to establish limitations on programming for the two years together, rather than limitations on the individual years as was done in the past.

20. In 1985 IPF programme expenditures amounted to \$482.1 million, which represented an increase of \$45.5 million compared with 1984, but a shortfall of about \$18 million from the forecast of \$500 million. However, the Administrator explained that he is pleased to report that after experiencing a pattern of annual decline in programme delivery in the last three years, UNDP has reversed this trend in 1985 and from now on expects to record gradual but modest increases in keeping with the availability of resources.

21. The Working Group of the Governing Council, in its sessions during 1986, received clarifications on several matters relating to programme delivery and implementation. The Administrator believes that as a result of the initiatives and other programming measures already undertaken, the capacity of UNDP and the executing agencies to achieve a higher level of programme delivery in the fourth cycle, consistent with the requirements of quality established by the Council, has been enhanced.

22. While preparing to achieve a higher level of delivery in the fourth cycle, the Administrator continues to maintain a target for IPF programme expenditure for 1986 of \$540 million. Since 1986 is the last year of the third cycle, programme expenditures will be favourably affected because of the attempt of many countries to utilize fully their third-cycle entitlements during the cycle itself.

Staff costs

Assessment of local salary scales

23. Our audit in the field revealed that improvement is needed in the methodology used in the salary survey exercise. In this regard, we noted in one country that the number of local employers taken into account for comparison purposes had been progressively reduced from four to two. In particular, we observed that an embassy had been disregarded as comparator employer, although it applies virtually the same rules as those of UNDP for the determination of the local salaries and therefore constitutes an ideal reference.

24. In another country, we noted that no local salary survey committee had been established to identify the best employers in the area and that the major part of the survey work had been performed by a locally recruited staff member.

25. Finally, we noted that significant allowances granted by comparator employers for housing, transportation and meals of their staff were taken into consideration by the salary survey committee without deduction of taxes normally assessed on such bonuses.

26. The Administration informed us that as at 1 January 1985, UNDP is applying the revised methodology for local salary surveys promulgated by the International Civil Service Commission. Under the revised methodology, six to nine employers are normally surveyed and a minimum of five employers are retained for the purpose of data analysis and salary scale construction. It furthermore agreed that although the revised methodology does not require that any single employer be mandatorily

retained for the survey data analysis, in many if not most cases an embassy is indeed a very good reference point. It finally pointed out that a comprehensive salary survey was conducted in the country mentioned in April 1986 and that the issues raised regarding employers surveyed as well as the taxability of certain benefits were addressed.

Consultants

27. We questioned the use of consultants for the selection of equipment such as electronic memory typewriters, stating that the Division for Administrative and Management Services and the Division of Management Information Services each have, or should have, the technical knowledge to perform the job for their own speciality. The Division for Administrative and Management Services replied that UNDP does not possess in-house expertise in this fast-changing area of office technology and consistent with prudent management has perforce to seek advice externally.

28. We could not concur with this reply. We understood that the consultants in question were supposed to review the characteristics and capacities of these typewriters and their compatibility with other in-house equipment. Considering the overall responsibility of the Division of Management Information Services as set forth in the Organization Handbook, its number of staff and their qualifications, we opined that this evaluation should have been carried out by the Division.

29. The Division replied that the primary purpose of its staff is to develop, maintain and enhance UNDP's information systems, and that permanent staff are selected with the skills and experience necessary to support these major systems. When specialized skills are required for short-term studies and projects it is more cost-effective to use non-post staff to provide state-of-the-art expertise than to train permanent staff in these special subject areas.

30. We noted, however, that consultants were also hired for system development purposes. We furthermore noted that the extensive dependence in 1980 on external consultants from various firms working without co-ordination was a major cause of later communication problems in sharing of data across systems.

31. Furthermore, we recommended that the use of consultants for matters relating to electronic data processing should be restrained, since we noted that the fees involved are considerably higher than usual.

Travel

32. Our review on the cost effectiveness of travel was to a great extent hampered by lack of information on the justification for travel.

33. Therefore, and referring also to paragraph 89 of the Joint Inspection Unit's report "Organization and methods of official travel" (A/37/357), we recommended that in future justification for travel should indicate clearly why the proposed duration is essential and that the department heads should review this justification with the objective of reducing the duration of travel to the minimum actually required, taking into account the overall cost effectiveness of the mission. Furthermore, draft travel plans should show the estimated direct and indirect cost of each trip.

34. Acting upon this observation, the Administration issued a circular dated 15 April 1986 (UNDP/ADM/HQTRS/714) whereby all heads of organizational units are requested to indicate the justification for the duration of the trip on each travel authorization and to give consideration to the use of the most direct and economical route for such official missions.

35. As we also noted that travel authorizations were issued just before the commencement of travel, we stressed the importance of timely submission of travel requests in order to obtain reduced air fares, especially for travel granted to staff members in virtue of the staff rules such as home leave, education grant travel, family visit and travel on separation.

36. In this respect, we recommended and the Administration agreed that a provision be included in the General Administration Manual whereby such travel requests have to be submitted to the Division of Personnel at least one month before the departure date.

Procurement system

Use of Inter-Agency Procurement Services Unit (IAPSU) standards

37. Regarding the purchase of 150 Panasonic electronic memory typewriters over the next four years, we noted that standardization of such equipment was hardly feasible since new and less expensive models with increased features were being released almost continuously. Moreover, no consensus on a standard model could be at first arrived at between UNDP, the United Nations Purchase and Transportation Service and IAPSU. We therefore recommended that the purchase of this equipment should be restrained until prices and technical innovations were more established and general agreement was reached.

38. Furthermore, we learned that IAPSU and the United Nations Purchase and Transportation Service agreed later on the Rank Xerox Model 610 as standard.

39. The Administration explained that IAPSU had never attempted to address the need for standardization of equipment at Headquarters but that instead it focused on the establishment of standards for field offices and projects.

40. As it is the function of IAPSU, according to its terms of reference, to assist the United Nations system throughout the world to procure equipment at the lowest possible cost consistent with the maintenance of adequate standards, we cannot agree with the above standpoint. Such a concept would lead to uncontrolled and split procurement, making it more difficult to negotiate preferential prices.

Capital assets

Rental subsidy and reduction scheme

41. A report of outstanding rental deductions/rent owed by staff members as at 31 December 1985 showed that a total amount of \$208,185.78 is owed by 32 staff members, of which some amount are due since July 1980.

42. In this respect, we noted that UNDP headquarters was unable to get an overall picture of the staff members' debts without prior referral to field offices. As

some arrears are substantial and outstanding since many years, we assumed weaknesses or negligence in the control of these accounts by UNDP headquarters. As regards the reimbursement of rental deduction owed by staff members, we stressed that notwithstanding clear and well-established procedures and instructions, the concerned staff members were remiss in paying rental deductions to UNDP. Actually some of them are claiming deductions for repairs. However, it appears that in many cases they did not request UNDP authorization and that they even did not inform UNDP that there was a need for repairs.

43. We recommended that the amounts owed to the organization be immediately recovered and that in cases where the staff members are still at post the amounts due be immediately deducted from their salaries.

44. Furthermore, we suggest that disciplinary measures be taken against staff members who failed to honour their obligations under the rental subsidy deduction scheme.

45. The Administration replied that action is being taken to recover all outstanding sums of money due by staff members for rental deductions. It also informed us that the General Administration Manual and Personnel Manual are being amended to ensure that procedures are streamlined to avoid repetition of such a situation.

Technical co-operation and project activities

Indicative planning figures - funded regional and country projects

Project identification, design and formulation

46. We noted that delays in project implementation were caused at least partially by shortcomings relating to identification, design and formulation at the initial stage of the project.

47. In this regard, we observed that a highly optimistic estimate of the possibility of achieving project objectives sometimes constituted a main obstacle. As a result, targets were found at some later stage to be unrealistic and over-ambitious, and this sometimes necessitated substantial increases in UNDP financial inputs afterwards. Similarly, the planned time frames were on several occasions considered to be unrealistic.

48. Another shortcoming at the initial stage of the project cycle consisted of vagueness and incompleteness in project design and formulation, this occurring mostly in the wording of the draft and final project documents with regard to the immediate objectives, project outputs and activities, the general terms of reference and the project work plans.

49. In general, we observed that over-ambitious project design and poor formulation of project documents resulted in delays in approving and signing of project documents, extensions of the duration, numerous project revisions and additional contributions by UNDP. Delays in the starting and implementation of projects also caused the non-utilization of IPF funds for extended periods of time.

50. Our examination also indicated confusion at the initial project cycle stage on the meaning, contents and interdependence of relative project components

(development objectives, immediate objectives, activities, outputs, etc.), which are often insufficiently elaborated and defined.

51. The Administration replied that the question of quality in all aspects of UNDP activities has been receiving constant attention from senior management and has been the subject of legislative concern. Our observations have also been given the closest attention by the Executive Management Committee and continuous action within UNDP. Furthermore, it confirmed the establishment of a Project Development Facility, intended to reinforce UNDP's technical capacity in project identification, formulation and appraisal.

Project approval - fact sheets

52. Our audit revealed substantial delays in the issue of fact sheets, which have to be submitted to the Governing Council on the approval of UNDP assistance of \$400,000 or more to a project, or when the \$400,000 level is reached for any approval action that increases the total in budget line 99 by \$250,000 above the amount reported in the previous fact sheet.

53. The Administration recognized that the timely issuance of fact sheets should be a priority. It stressed that the persistent problems in this matter are receiving management's constant attention.

Project revisions

54. Our review disclosed recurrent deficiencies in various aspects of the monitoring of project revisions by UNDP headquarters that, in our view, require adequate remedial action.

55. The Administration agreed that there is a need to improve the monitoring of project revisions both at headquarters and field office levels. It furthermore stated that this is a subject of continuous concern to the Administrator and additional steps are being initiated to strengthen the monitoring process of project revisions.

Project inputs

56. Practically every project of our sample review had been affected adversely by internal and external factors and, as a result, suffered delays in implementation as well as insufficient performance in one field or another.

57. Problems in recruitment of project staff occurred in 20 projects; 17 projects suffered from difficulties with government counterpart staff, caused partially by the Government's legal or administrative restrictions; 8 projects showed insufficient qualification of staff.

58. Delays in the reception of project equipment and supplies have been found in seven project files and problems with the technical specifications of project equipment items appeared in eight terminal assessment reports; lack of adequate facilities was another major cause of project implementation difficulties in nine projects.

59. Deficiencies and weaknesses in eight projects with regard to project training and fellowship components occurred as a result of delays in the presentation of

candidates by Governments, cumbersome nomination procedures, clearance and fielding delays.

60. We observed that financial problems and restrictions faced by the recipient Governments have led to implementation difficulties in three projects.

61. The Administration replied that quality implementation has been receiving constant attention from senior management of UNDP and that measures are being considered for improving the quality and effectiveness of programmes and projects financed by UNDP.

Agency terminal reports (ATR) and terminal assessment reports (TAR)

62. Under the system applicable prior to the proposed revision of the Policies and Procedures Manual, the UNDP resident representatives could reflect their personal assessment of projects in the ATRs through their TARs. According to the revised procedures, however, the TARs will be prepared only after the issuance of the ATRs and provided only to the Governments for their consideration, guidance and follow-up in respect of ATRs.

63. Since the responsibility for finalizing the ATRs remains with the project management staff and with the headquarters of the executing agencies, comprehensible optimism could bias the objectivity and truthfulness of the new terminal reporting mechanism.

64. We therefore recommended that in order to ensure full objectivity and truthfulness, dissenting assessments and/or recommendations of UNDP headquarters or its representatives should be included separately in the ATRs.

65. The Administration agreed with our recommendation and will give it the fullest consideration.

Trust funds

Programme of Assistance to the Palestinian People

66. From the wording of General Assembly resolution 33/147 of 20 December 1978, we inferred that the projects relating to the Programme of Assistance to the Palestinian People that are financed from UNDP funds or funds collected by UNDP always have to take place within the framework of the general UNDP mandate.

67. We noted none the less that, at its thirty-second session in June 1985, the UNDP Governing Council has approved a project PAL/83/003, Sewage disposal scheme, although we understand that the UNDP mandate does not include direct action by UNDP in the type of capital development undertakings required by such a project.

68. In addition we noted that for projects under the Programme in Gaza and the West Bank, the prevailing special conditions have resulted in the development of an ad hoc implementation system based on a series of flexible practical guidelines and procedures that deviate from, inter alia, the normal United Nations procurement system and the usual UNDP standards for project monitoring, reporting and evaluation.

69. The Administration informed us that, in the circumstances, it considered that the UNDP Governing Council should be invited to express definitive views on these matters and that the Administrator therefore plans to raise these issues in the context of the report on the Programme of Assistance to the Palestinian People to be submitted to the Governing Council at its thirty-third session in June 1986.

Cases of fraud or presumptive fraud

70. The Board has been informed of five cases of fraud. Two cases concerned misappropriations of official funds amounting to \$22,003, of which \$1,924 has been withheld from the final entitlements of the staff members concerned and, in addition, these staff members signed a request to the United Nations Joint Staff Pension Fund (UNJSPF) to send the final settlement payment from their UNJSPF participation "in care" of the UNDP Division of Finance, which will also be applied against the remaining balance. Two other cases are related to misappropriations of cheques amounting to \$7,709 by temporarily recruited staff, of which \$1,050 was recovered, while recovery of \$194 is being pursued and \$6,465 is being considered for write-off. The fifth case concerned a misappropriation of a bank transfer amounting to \$28,992. The bank accepted responsibility and the amount has been refunded.

Expendable and non-expendable property

71. According to UNDP financial rule 116.6, effective 1 January 1985, there shall be provided to the Board, in addition to the accounts, information on supplies, equipment and other property for which property records are kept.

72. Nevertheless, our audit revealed and the Administration confirmed that it was not feasible to include such information in the financial report for 1985 since only a physical inventory report of non-expendable furniture and equipment for UNDP headquarters as at 31 August 1985 was prepared and to obtain such information from the field offices necessitated a number of administrative actions and establishment of procedures.

Agency statements

73. The financial statements of UNDP include amounts reported by the participating and executing agencies. The Board of Auditors, as in prior years, and in consideration of article XVII of UNDP financial regulations, has not audited these balances and, as in the past, will rely upon certificates provided to UNDP by the agencies' external auditors.

Comments on matters dealt with in the 1984 report

74. The Administration has either provided a satisfactory explanation or taken appropriate action on the matters raised in the Board's report on the 1984 accounts. 1/

1/ Official Records of the General Assembly, Fortieth Session, Supplement No. 5A (A/40/5/Add.1), sect. II.

75. Although housing conditions for field personnel continue to constitute a serious problem, we noted that the suggestion made in our report for the year ended 31 December 1984 that UNDP should give consideration to alternatives such as direct purchase or construction on its own account has been adopted, be it in a selective and prudent manner.

76. As regards certain national currencies, their total value, which stood in 1984 at \$33.3 million, increased slightly to \$35.9 million at the end of 1985. This increase was due, however, to a decrease in the exchange rate of the United States dollar.

Acknowledgement

77. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Administrator of the United Nations Development Programme, his officers and members of their staff.

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) A. DEFOY
Senior President of the Court
of Accounts of Belgium

(Signed) Teofisto T. GUINGONA, Jr.
Chairman, Commission on Audit,
The Philippines

III. OBSERVATIONS OF THE ADMINISTRATOR OF UNDP ON THE COMMENTS
AND RECOMMENDATIONS OF THE BOARD OF AUDITORS

Introduction

1. The report of the Board of Auditors is reproduced in section II above. The observations of the Administration on the points raised by the auditors are given in the following paragraphs and are intended to supplement its views, as already contained in the auditors' report, by providing further information or clarification where this appears appropriate. For convenience, the relevant paragraph numbers of the report of the Board of Auditors are shown alongside the headings of the Administration's observations.

The financial situation of UNDP (audit, paras. 14-22)

2. A brief summary of the financial situation of UNDP is given in paragraphs 14-17 of the report of the Board of Auditors and a detailed analysis of the financial situation of UNDP as at 31 December 1985, including a forecast of resource outlook for 1986-1987, was reported to the UNDP Governing Council at its thirty-third session in June 1986 (DP/1986/56).

3. Following a detailed discussion of these matters at that session, the Council, in its decision 86/42, noted the encouraging increase in programme expenditures that had been achieved in 1985, while at the same time expressing its concern that there had been a further increase in the balance of UNDP's general resources, and urged the UNDP Administration, in co-operation with recipient Governments and executing agencies, to continue to improve programme delivery so that it is better aligned with the balance of available resources, without compromising the quality of the Programme.

Staff costs (audit, paras. 23-24)

4. The views of the Administration regarding the methodology used in the salary survey exercise are fully reflected in the report of the Board of Auditors. We have no further comments to offer on the observations made.

Consultants (audit, paras. 27-31)

5. We agree with the auditors' observations that the use of consultants should be avoided when in-house expertise is available. With regard to the issue raised by the auditors, we confirm that in-house expertise for this fast changing area of office technology did not exist at the time undertake an in-depth study on the type of equipment mentioned. It is, indeed, UNDP policy to use in-house capacity wherever such capacity and expertise is available within the organization.

6. We agree with the auditors that inadequate co-ordination existed in the past within the Division of Management Information Services in the use of consultants for systems development. We have now established procedures for performance standards and reviews that will be applied to all staff of the Division, including consultants.

7. We confirm that the use of short-term external expertise for matters related to electronic data processing have always been fully justified on the basis of need

and the fees paid are in line with the standard for the industry. It should be pointed out in this connection that fees and honoraria in this rapidly changing field are highly competitive.

Travel (audit, paras. 32-36)

8. Full justification for the purpose and duration of each travel has become a permanent feature of each travel authorization issued. The UNDP Travel Services Section is continuing to monitor this aspect with vigour and to ensure the use of the most direct and economical route for each mission. Also, the timely submission of travel requests in order to obtain reduced air fares has been successfully achieved and it is being continuously co-ordinated and monitored by both the Division for Administrative and Management Services and the Division of Personnel.

9. Appropriate guidelines along the lines indicated above have been formulated for inclusion in the UNDP General Administration Manual.

Procurement system

Use of Inter-Agency Procurement Services Unit (IAPSU) standards (audit, paras. 37-40)

10. It is an established practice to involve IAPSU whenever a standardization of equipment is called for. In connection with the purchase of electronic memory typewriters, we confirm that before actual procurement took place the advice of both IAPSU and the United Nations Purchase and Transportation Service was sought by the Division for Administrative and Management Services.

Capital assets

Rental subsidy and reduction scheme (audit, paras. 41-45)

11. As stated in paragraph 45 of the report of the Board of Auditors, action has already been taken to recover outstanding sums owed by staff members and a system is being implemented whereby rental deductions applicable to staff members will be effected from headquarters. In addition, the existing procedures governing the rental subsidy and reduction scheme are being streamlined to prevent a recurrence of the present situation.

Technical co-operation and project activities

Indicative planning figures - funded regional and country projects

Project identification, design and formulation (audit, paras. 46-51)

12. As stated in paragraph 51 of the report of the Board of Auditors, the question of quality in all aspects of UNDP activities has indeed been receiving constant attention from senior management of UNDP. The specific shortcomings referred to in paragraphs 46-50 of the report are being addressed as part of these overall efforts.

13. Certain measures have already been taken to improve the quality of (a) project identification and selection, both of which are the primary responsibility of host

governments and UNDP; (b) project preparation, which is the primary responsibility of recipient Governments with the assistance of UNDP and the agencies of the United Nations system; and (c) project appraisal, which is the primary responsibility of UNDP as the financing institution. These include:

(a) The establishment of a Project Development Facility. The Facility became operational in December 1985. Briefly, it is intended to reinforce UNDP's technical capacity in (i) Project identification, either during the programming exercise or shortly following approval of the country programme, or in cases where review of a project proposal indicates the need for further information before UNDP decides to proceed with detailed formulation of the project; and (ii) Project formulation and appraisal, in the case of complex, innovative or controversial projects, especially those where difficult technical issues arise;

(b) The establishment within UNDP of a Programme Review Committee. The main purpose of the Committee is to ensure satisfactory observance of qualitative standards and of established programme policies and procedures relating to country, inter-country and global programmes. Each country programme in which the total programmable resources exceed \$10 million is reviewed by the Committee;

(c) The establishment of Project Appraisal Committees in the regional bureaux. The main purpose of the Project Appraisal Committees is to conduct a thorough scrutiny of proposed projects with regard to technical, social, economic, financial, institutional and logistical aspects, prior to approval of UNDP financing, and, where considered desirable, prior to their inclusion in the pipeline; and ensure effective compliance with established policies and procedures;

(d) Continuous substantive training of staff system-wide in project design, evaluation and monitoring.

14. It should be noted that the Administration is required to report to the thirty-fourth session of the Governing Council on progress regarding measures taken to improve programme and project quality.

Project approval - fact sheets (audit, paras. 52 and 53)

15. The views of the Administration regarding the timely issuance of project fact sheets are fairly reflected in the report of the Board of Auditors.

Project revisions (audit, paras. 54 and 55)

16. Paragraph 55 of the report of the Board of Auditors reflects adequately the views of the Administration regarding project revisions.

Project inputs (audit, paras. 56 and 61)

17. We are fully aware that certain deficiencies exist with regard to the implementation of some projects. As described in the report of the Board of Auditors, the deficiencies in some of the projects are caused by problems in recruitment, including government clearances of project personnel, difficulties in securing government counterpart staff caused by host Governments' legal or administrative procedures, delays in the receipt of project equipment and weaknesses in the implementation of training and fellowship components of projects.

18. These deficiencies and/or delays in the implementation of certain projects have been extensively reviewed by the UNDP Governing Council and its Working Group at its thirty-second and thirty-third sessions, as well as at the inter-agency meetings of the Consultative Committee on Substantive Questions (Operational Activities) (CCSQ (OPS)) and the Inter-Agency Consultative Meeting (IACM). The issue of programme implementation is on the agenda of the next meeting of the Working Group of the Governing Council.

19. As noted above, appropriate steps have been and are being taken to deal with these shortcomings and to ensure quality and speedy implementation of projects. In this connection however, it should be noted that the slowness of decision-making in recipient government bureaucracies has been an important factor in these deficiencies and in the decline in project implementation.

Agency terminal reports (ATR) and terminal assessment reports (TAR) (audit, paras. 62-65)

20. We agree with the observations made in the report of the Board of Auditors about the objectivity and truthfulness of the project terminal reporting mechanism. In line with UNDP's proposals to the Governing Council (document DP/1983/ICW/6, Arrangements for the evaluation of the results and of the effectiveness of the Programme), the terminal tripartite review material is intended to be the tripartite decision-making source for the final recommendations on the contents of the report. UNDP will therefore give fullest consideration to the recommendation made in paragraph 64 of the report of the Board of Auditors that dissenting assessment and/or recommendations of UNDP be included separately in ATRs. As affirmed in CCAQ (OPS), this recommendation will be discussed at the Inter-Agency Working Group that will meet to review the final version of the revised procedures along with other recommendations that are being received during the course of the field trial of UNDP's revised policies and procedures on monitoring, evaluation and reporting.

Trust funds

Programme of Assistance to the Palestinian People (audit, paras. 66-69)

21. In paragraphs 67 and 68 of the report of the Board of Auditors, two aspects of the Programme of Assistance to the Palestinian People were raised. The first question was whether UNDP had the mandate to engage in capital projects and the second was whether UNDP standard project implementation and monitoring procedures were being followed appropriately.

22. The Administration wishes to point out that throughout the existence of the Programme of Assistance to the Palestinian People, there has been recognition by the General Assembly, the UNDP Governing Council, the parties directly concerned, and all Governments participating in the work of UNDP that efforts to render development assistance to the Palestinian inhabitants of the occupied territories would require great flexibility in programming, implementation and review procedures, as well as broader than normal interpretation of the UNDP mandate.

23. The Administration believes that, while there may have been slight deviations from normal UNDP procedures in both respects, there were good grounds for these differences, based on the very special nature of the operating environment of the

Programme. UNDP was perceived as a general representative of the international community and as representing the single major source of assistance, by an intergovernmental organization, to the Palestinian people. There was therefore good justification for engaging in capital, as well as technical co-operation projects. Moreover, the absence of a host Government, limitations on backstopping staff and the highly sensitive nature of the operational environment rendered normal consultative review procedures inappropriate. None the less, in the Administration's view, the principles of competitive bidding, careful monitoring and full accounting had been upheld.

24. As indicated in paragraph 69 of the report of the Board of Auditors, these matters were fully discussed by the UNDP Governing Council at its thirty-third session in June 1986. The Council, in its decision 86/55 of 19 June 1986, took note of the Administration's views and clarification and did not object to the flexibility in operational and review procedures and for limited extensions of the UNDP mandate.

Expendable and non-expendable property (audit, paras. 71 and 72)

25. The Administration agrees that it is desirable to reflect the value of capital assets in the financial report. We are considering the feasibility of including such data in the report for 1986. We will continue to provide to the Board the most recent information available on supplies, equipment and other property for which property records are kept, bearing in mind the time lag in obtaining inventory data from field offices.

Concluding comments

26. In conclusion, the UNDP Administration would like to thank the Board of Auditors and the staff assisting the Board for their valuable contribution to the work of UNDP and to express its appreciation for their co-operation and assistance in conducting the review of UNDP financial, administrative and programme-related matters.

IV. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XXVIII, properly identified, and relevant schedules of the United Nations Development Programme for the financial period ended 31 December 1985. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that, subject to the observations contained in paragraphs 15 and 76 of our audit report, the financial statements present fairly the financial position as at the end of the period and the results of its operations for the period then ended. The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period, and the transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) A. DEFOY
Senior President of the Court
of Accounts of Belgium

(Signed) Teofisto T. GUINGONA, Jr.
Chairman, Commission on Audit,
The Philippines

30 June 1986

V. CERTIFICATION OF THE FINANCIAL STATEMENTS

30 April 1986

I certify that the appended statements, numbered I to XXVIII, are correct.

(Signed) M. Douglas STAFFORD
Director of the Division
of Finance

VI. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1985

STATEMENT I

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of income and expenditure for the year ended 31 December 1985

(United States dollars)

<u>1984</u>			<u>1985</u>
INCOME			
Contributions from Governments and other contributors			
651 135 792	Voluntary contributions	(Schedule 1)	662 780 125
-	Less: Transfers to Government local office costs	(Note 1 (a))	<u>(3 859 421)</u>
651 135 792			658 920 704
71 528	Assessed programme costs		-
13 597 465	Voluntary contributions for the Special Measures		
83 972 081	Fund for the Least Developed Countries	(Schedule 1)	10 530 266
8 533 050	Cost-sharing contributions	(Schedule 2)	92 030 046
	Cash counterpart contributions for projects	(Schedule 3)	<u>6 565 211</u>
757 309 916			768 046 227
518 908	Add: Exchange adjustments on collection of contributions	(Note 1 (c))	<u>(846 071)</u>
757 828 824			767 200 156
11 328 281	UNDP extrabudgetary income	(Schedule 7)	14 441 505
-	Government contribution toward SIDFA costs	(Note 13 (a))	19 092
467	Donations		127
20 563 066	Miscellaneous income (net)	(Schedule 4)	<u>91 301 267</u>
31 891 814			105 761 991
789 720 638	TOTAL INCOME		<u><u>872 962 147</u></u>
EXPENDITURE			
Programme expenditure			
436 648 869	Indicative planning figures	(Schedule 5)	481 478 445
-	Indicative planning figures - add-on funds	(Schedule 5)	584 882
5 313 508	Special Programme Resources	(Schedule 5)	5 356 294
1 782 230	Special Industrial Services	(Schedule 5)	2 685 243
10 281 806	Special Measures Fund for the Least Developed Countries	(Schedule 5)	9 569 662
73 468 976	Cost-sharing	(Schedule 5)	64 655 837
5 095 019	Cash counterpart	(Schedule 5)	<u>7 339 649</u>
532 590 408			571 670 012
3 288 016	UNDP sectoral support costs	(Note 13 (b))	3 058 079
70 126 728	Reimbursement of programme support costs to executing agencies	(Schedule 5)	<u>72 985 007</u>
606 005 152			647 713 098
949 508	Expert hiatus financing, extended sick leave costs and compensation payments	(Schedule 8)	801 693
<u>(3 912 849)</u>	Adjustments to prior years' programme expenditure and programme support costs (net)		<u>1 894 621</u>
603 041 811			650 409 412
107 803 154	UNDP biennial budget expenditure	(Schedule 6)	117 020 472
6 794 308	UNDP extrabudgetary expenditure	(Schedule 7)	10 631 768
56 518	Adjustments for institutional support of UNDP/UNEP joint venture		-
114 653 980			127 652 240
717 695 791	TOTAL EXPENDITURE		<u><u>778 061 652</u></u>
72 024 847	EXCESS OF INCOME OVER EXPENDITURE	(Statement IV)	<u><u>94 900 495</u></u>

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

STATEMENT II

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of assets and liabilities as at 31 December 1985

(United States dollars)

1984		1985
	ASSETS	
	Cash	
407 773	Convertible currencies	1 010 725
346 471	Usable non-convertible currencies	350 747
11 327 590	Accumulated non-convertible currencies	15 870 103
<u>13 919 727</u>	Cash at field offices (Note 8)	<u>9 150 217</u>
47 701 461		46 410 792
-	Government letters of credit (Note 3)	3 145 000
<u>104 427 113</u>	Investments (Schedule 10)	<u>484 601 971</u>
152 128 674		544 437 761
	Advances and accounts receivable	
35 410 632	Operating funds provided by UNDP to executing agencies (Note 4)	11 638 491
11 496	Due from the United Nations Fund for Population Activities	41 418
700 144	Due from trust funds administered by UNDP (Note 5)	1 506 223
36 400 191	Other accounts receivable and deferred charges	39 646 238
<u>10 642 500</u>	Accrued interest	<u>13 734 860</u>
83 374 963		84 567 212
200 000 000	Investments of the Operational Reserve (Schedule 11)	200 000 000
6 746 826	Loans of the Reserve for Construction Loans to Governments (Schedule 12)	7 354 812
<u>18 293 174</u>	Investments of the Reserve for Construction Loans to Governments (Schedule 12)	<u>17 665 188</u>
225 000 000		225 000 000
<u>96 398 401</u>	Contributions due from Governments and other contributors for current and prior years (Note 6)	<u>104 243 520</u>
746 901 938		958 245 515
	LIABILITIES, RESERVES AND UNEXPENDED RESOURCES	
	Liabilities	
61 914 192	Accounts payable (Note 9)	88 990 044
129 225 986	Unliquidated obligations of executing agencies (Note 4)	142 961 567
1 001 131	Management service agreements (Schedule 9)	56 116 591
606 118	Due to United Nations	515 101
15 099 790	Due to trust funds administered by UNDP (Note 5)	19 266 122
<u>4 108 237</u>	Junior Professionals Officers' Programme (Schedule 13)	<u>2 706 890</u>
211 955 454		110 556 117
<u>36 396 301</u>	Contributions due from Governments and other contributors	<u>104 243 520</u>
	Reserves	
200 000 000	Operational Reserve	200 000 000
<u>25 000 000</u>	Reserve for Construction Loans to Governments	<u>25 000 000</u>
225 000 000		225 000 000
	Unexpended resources	
27 785 647	Special Measures Fund for the Least Developed Countries (Statement IV)	28 746 251
62 405 423	Cost-sharing contributions (Statement IV)	86 034 171
6 917 402	Cash counterpart contributions (Statement IV)	5 978 744
<u>1 969 011</u>	Extrabudgetary activities (Statement IV)	<u>13 247 301</u>
107 074 483		114 006 447
<u>147 421 790</u>	Balance of general resources (Statement IV)	<u>184 442 221</u>
223 548 181		118 448 678
746 901 938		958 245 515

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

STATEMENT III

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of changes in financial position for the year ended 31 December 1985 a/

(United States dollars)

<u>1984</u>		<u>1985</u>
	SOURCE OF FUNDS	
789 720 638	Total income for the year (Statement I)	872 962 147
4 666 352	Decrease in operating funds provided to executing agencies	3 780 139
-	Increase in liabilities	98 600 862
<hr/>		<hr/>
794 386 990	<u>Total funds provided</u>	975 343 148
<hr/>		<hr/>
	APPLICATION OF FUNDS	
717 695 791	Total expenditure for the year (Statement I)	778 061 652
9 376 661	Increase in accounts receivable	4 972 407
20 123 637	Decrease in liabilities	-
<hr/>		<hr/>
747 196 089	<u>Total funds used</u>	783 034 059
<hr/>		<hr/>
47 190 901	INCREASE IN CASH AND INVESTMENTS	192 309 089
<hr/>		<hr/>
304 937 773	Cash and investments at beginning of year	352 128 674
<hr/>		<hr/>
	Increase (decrease) in cash and investments:	
(1 394 212)	In convertible currencies	531 952
161 377	In usable non-convertible currencies	4 276
(1 567 183)	In accumulated non-convertible currencies	2 542 513
(3 602 630)	In cash at field offices	(4 369 510)
(143 755)	In government letters of credit	3 345 000
53 737 304	In investments	190 254 858
<hr/>		<hr/>
47 190 901		192 309 089
<hr/>		<hr/>
352 128 674	Cash and investments at end of year (Statement II)	544 437 763
<hr/>		<hr/>

a/ Exclusive of the investments of the Operational Reserve and of the Reserve for Construction Loans to Governments.

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

STATEMENT IV

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Summary of movement in subsidiary programme funds and general resources for the year ended 31 December 1985

(United States dollars)

	Special Measures Fund for the Least Developed Countries	Cost-sharing contributions	Cash counterpart contributions	Extrabudgetary activities	General resources a/	Total
Balance as at 1 January 1985	27 785 647	62 465 423	6 917 402	9 968 011	116 471 700	223 548 183
Adjustment to opening balance b/	-	3 262 481	-	(557 011)	(2 645 470)	-
Adjusted opening balance	27 785 647	65 607 904	6 917 402	9 411 000	113 826 230	223 548 183
Transfer between resources c/	-	(14 810)	-	26 564	(11 754)	-
Income received in 1985	27 785 647	65 593 094	6 917 402	9 437 564	113 814 476	223 548 183
Less: Expenditure during 1985	10 530 266	92 126 849 d/	6 565 211	14 441 505	749 298 316	872 962 147 e/
Programme expenditure	9 549 652	64 655 837	7 339 649	-	490 104 864	571 670 012 e/
Reimbursement of Programme support costs to executing agencies	-	7 029 935	164 230	-	65 790 842	72 985 007 e/
Other expenditure	-	-	-	10 631 768	122 774 865	133 406 633
Total expenditure	9 569 662	71 685 772	7 503 879	10 631 768	678 670 571	778 061 652 e/
Excess of income over expenditure	960 604	20 441 077	(938 668)	3 809 737	70 627 745	94 900 495 e/
Balance as at 31 December 1985 (statement II)	28 746 251	86 034 171	5 978 734	13 247 301	184 442 221	318 448 678

a/ Described in previous years as "Revenue reserve".

b/ Transfer between resources resulting from prior year adjustments.

c/ Transfer to extrabudgetary resources from IPF add-on funds and of amounts provided in cost-sharing project budgets for programme support costs as shown on schedule 7.

d/ Amount includes \$96,803 gain on exchange on collection of contributions.

e/ As shown on statement I.

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

STATEMENT V

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

United Nations Development Programme as an executing agency for its projectsStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
(9 610 360)	Balance at beginning of year	(9 365 508)
44 608 657	Add: Cash drawings, inter-office vouchers and other charges (net)	49 533 034
(40 880)	Miscellaneous income and exchange adjustments (net)	(31 213)
<u>47 064</u>	Miscellaneous items refunded to UNDP (net)	<u>5 577</u>
35 004 481		40 141 890
		<hr/>
	Less: Expenditure during 1985	
	For projects executed by UNDP:	
35 651 257	Executed by the Office for Projects Execution	40 191 154
<u>68 954</u>	Other amounts charged to IPFs (Note 11)	<u>1 987 008</u>
35 720 211		42 178 162 a/
	For projects executed by the United Nations Volunteers programme	<u>5 434 546 a/</u>
<u>3 623 123</u>		<hr/>
39 343 334		47 612 708
		<hr/>
	For support costs:	
	Administrative costs:	
3 922 539	Office for Projects Execution (Note 15)	3 859 640
894 736	Inter-Agency Procurement Services Unit (Note 15)	877 938
<u>209 380</u>	Support costs paid by the Office for Projects Execution to associated agencies (net) (Note 10)	<u>88 678</u>
<u>5 026 655</u>		<u>4 826 256</u>
44 369 989		52 438 964
		<hr/>
<u>(9 365 508)</u>	Balance at end of year	<u>(12 297 074)</u>
	Represented by:	
	Unliquidated obligations	
(9 344 358)	Office for Projects Execution	(12 282 174)
<u>(21 150)</u>	United Nations Volunteers programme	<u>(14 900)</u>
<u>(9 365 508)</u>		<u>(12 297 074)</u>
		<hr/> <hr/>

a/ As shown in schedule 5 to the nearest thousand dollars.

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

STATEMENT VI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust Fund for Assistance to Colonial Countries and PeoplesStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR		
<u>47 497</u>	Interest income a/	<u>(23 631)</u>
	Less: Expenditure	
233 836	Project costs	170 163
<u>30 398</u>	Reimbursement of programme support costs to executing agencies	<u>22 121</u>
264 234		192 284
<u>337 353</u>	Adjustment to prior years' programme expenditure	<u>-</u>
<u>601 587</u>		<u>192 284</u>
<u>(554 090)</u>	Excess of expenditure over income	<u>(215 915)</u>
ASSETS		
143 310	Investments	154 398
22 584	Operating funds provided to executing agencies	-
466 261	Due from UNDP	267 507
<u>34 719</u>	Accrued interest a/	<u>-</u>
<u>666 874</u>		<u>421 905</u>
LIABILITIES AND UNEXPENDED RESOURCES		
<u>46 234</u>	Unliquidated obligations of executing agencies	<u>17 180</u>
	Unexpended resources	
1 174 730	Balance as at 1 January	620 640
<u>(554 090)</u>	Excess of expenditure over income	<u>(215 915)</u>
<u>620 640</u>	Balance as at 31 December*	<u>404 725</u>
<u>666 874</u>		<u>421 905</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	286 763	685 314
Unencumbered funds	333 877	-
Allocations in excess of resources	<u>-</u>	<u>(280 589)</u>
	<u>620 640</u>	<u>404 725</u>

a/ Interest income earned in 1985 amounted to \$11,088. This has been adjusted by \$34,719 representing an over-accrual of interest in 1984.

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

STATEMENT VII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Capital Development FundStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>			<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR			
21 160 189	Voluntary contributions from Governments	(Schedule 14)	21 876 782
<u>800 000</u>	Cost-sharing contributions	(Schedule 15)	<u>733 463</u>
21 660 189			22 610 245
<u>103</u>	Exchange adjustments on collection of contributions		<u>(1 828)</u>
21 660 292			22 608 417
11 548 640	Interest income		10 702 839
<u>(205 888)</u>	Miscellaneous income (expenditure)		<u>110 808</u>
<u>33 003 333</u>			<u>33 422 265</u>
Less: Expenditure			
28 806 478	Project costs	(Note 16 (a))	22 837 136
<u>2 337 033</u>	Biennial budget expenditure	(Schedule 19)	<u>2 471 372</u>
<u>31 143 511</u>			<u>25 308 508</u>
1 859 822	Excess of income over expenditure		8 113 757
			<u>=====</u>
ASSETS			
Cash			
22 857	Convertible currencies		44 071
513 787	Usable non-convertible currencies		436 980
<u>674 426</u>	Accumulated non-convertible currencies		<u>584 721</u>
1 211 070			1 065 372
-	Government letter of credit	(Note 3)	655 000
84 989 542	Investments	(Schedule 18)	98 841 795
693 510	Operating funds provided to co-operating agencies		-
35 431	Due from UNDP		-
425 100	Accounts receivable and deferred charges		695 516
<u>4 022 188</u>	Accrued interest		<u>3 691 511</u>
<u>91 376 841</u>			<u>104 968 194</u>
<u>24 100 000</u>	Investments of the Operational Reserve	(Schedule 18)	<u>25 000 000</u>
<u>3 553 269</u>	Contributions pledged by Governments and other contributors for current and prior years	(Note 7)	<u>2 046 254</u>
<u>119 030 110</u>			<u>132 015 448</u>
			<u>=====</u>
LIABILITIES, RESERVES AND UNEXPENDED RESOURCES			
903 097	Accounts payable		286 621
-	Operating funds payable to co-operating agencies		938 846
7 732 019	Unliquidated obligations of co-operating agencies		7 271 996
-	Due to UNDP		1 238 028
231 968	Due to sub-trust funds	(Note 5)	5 290 678
<u>239 250</u>	Extrabudgetary account for support costs	(Note 16 (b))	<u>458 761</u>
<u>9 106 334</u>			<u>15 484 910</u>
<u>3 553 269</u>	Contributions pledged by Governments and other contributors		<u>2 046 254</u>
<u>24 100 000</u>	Operational Reserve	(Note 16 (c))	<u>25 000 000</u>
Unexpended resources			
75 910 685	Balance as at 1 January		82 270 507
<u>1 859 822</u>	Excess of income over expenditure		<u>8 113 757</u>
77 770 507			90 384 264
4 500 000	Add: Transfer from Operational Reserve		-
-	Less: Transfer to Operational Reserve		<u>900 000</u>
<u>82 270 507</u>	Balance as at 31 December*		<u>89 484 264</u>
<u>119 030 110</u>			<u>132 015 448</u>
			<u>=====</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	114 542 424	130 184 021
Allocations in excess of resources (note 16 (d))	<u>(32 271 917)</u>	<u>(40 699 758)</u>
	82 270 507	89 484 264

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

STATEMENT VIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources ExplorationStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR		
190 462	Voluntary contributions from Governments	(Schedule 14) 4 397 450
-	Cost-sharing contributions	(Schedule 13) 4 778
1 768 615	Interest income	1 190 812
<u>34 302</u>	Miscellaneous income (net)	<u>48 811</u>
<u>1 993 379</u>		<u>5 642 051</u>
3 635 414	Less: Expenditure	
(7 396)	Project costs a/	2 575 806
<u>1 251 188</u>	Reimbursement of programme support costs to executing agencies	-
4 879 206	Biennial budget expenditure	(Schedule 20) <u>1 364 384</u>
<u>212 085</u>	Adjustment to prior years' programme expenditure	3 940 190
<u>5 091 291</u>		<u>3 940 190</u>
(3 097 912)	Excess of income over expenditure (1984: Excess of expenditure over income)	<u>1 702 661</u>
		<u>1 702 661</u>
ASSETS		
913	Cash	
14 295 193	Convertible currencies	12 224
5 154	Investments	(Schedule 18) 15 591 000
52 125	Due from UNDP	(Note 5) 17 172
<u>298 022</u>	Accounts receivable and deferred charges	48 273
14 651 407	Accrued interest	<u>279 027</u>
<u>2 022 293</u>	Contributions pledged by Governments for current and prior years	15 947 696
16 673 700		(Note 7) <u>22 762</u>
		<u>15 970 458</u>
LIABILITIES AND UNEXPENDED RESOURCES		
<u>1 037 379</u>	Accounts payable	<u>62 207</u>
<u>2 022 293</u>	Contributions pledged by Governments	<u>22 762</u>
16 711 940	Unexpended resources	
(3 097 912)	Balance as at 1 January	13 614 028
<u>13 614 028</u>	Excess of income over expenditure (1984: Excess of expenditure over income)	<u>1 702 661</u>
16 673 700	Balance as at 31 December*	<u>15 316 689</u>
		<u>15 970 458</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	11 605 693	18 372 829
Unencumbered funds	2 008 335	-
Allocations in excess of resources	-	<u>(3 056 140)</u>
	<u>13 614 028</u>	<u>15 316 689</u>

a/ Includes \$307,591 of pre-project expenditure.

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

STATEMENT IX

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudanese-Refugee Activities

Status of funds as at 31 December 1985

(United States dollars)

1984		1985
	INCOME AND EXPENDITURE FOR THE YEAR	
571 011	Voluntary contributions from Governments	(Schedule 14) 5 714 698
6 427 143	Cost-sharing contributions	(Schedule 15) 11 730 490
-	Donations	12 700
1 604 261	Interest income	999 601
(14 063)	Miscellaneous income (expenditure)	(11 404)
<u>8 588 352</u>		<u>10 463 883</u>
	Less: Expenditure	
8 338 076	Project costs	8 118 967
462 383	Reimbursement of programme support costs to executing agencies	(Note 17 (a)) 725 556
<u>1 200 643</u>	Biennial budget expenditure	(Schedule 21) <u>1 481 264</u>
10 206 304		10 339 787
(535 912)	Adjustment to prior years' programme expenditure	<u>327 638</u>
<u>9 670 392</u>		<u>10 667 425</u>
(981 840)	Excess of income over expenditure	
<u>8 688 552</u>	(1984: Excess of expenditure over income)	<u>7 802 460</u>
	ASSETS	
	Cash	
-	Convertible currencies	14 981
8 366	Accumulated non-convertible currencies	8 147
14 995 152	Investments	(Schedule 18) 19 397 156
461 981	Operating funds provided to executing agencies	261 324
20 920	Due from UNDP	-
400 284	Due from UNDP for UNDP/UNEP joint-venture projects	(Note 17 (b)) 104 136
111 080	Accounts receivable and deferred charges	1 204
<u>174 431</u>	Accrued interest	<u>377 434</u>
17 172 214		20 164 382
<u>9 335 021</u>	Contributions pledged by Governments for current and prior years	(Note 7) <u>7 982 497</u>
<u>26 507 235</u>		<u>28 146 879</u>
	LIABILITIES AND UNEXPENDED RESOURCES	
1 482 247	Accounts payable	534 836
1 670 928	Unliquidated obligations of executing agencies	1 970 307
-	Due to UNDP	(Note 5) 132 385
2 788 906	Due to sub-trust funds	(Statement XXVIII) 313 892
<u>298 281</u>	Extrabudgetary account for support costs	(Note 17 (c)) <u>478 660</u>
<u>8 240 372</u>		<u>3 430 080</u>
<u>9 335 021</u>	Contributions pledged by Governments	<u>7 982 497</u>
	Unexpended resources	
9 913 682	Balance as at 1 January	8 931 842
(981 840)	Excess of income over expenditure	
<u>8 931 842</u>	(1984: Excess of expenditure over income)	<u>7 802 460</u>
<u>8 931 842</u>	Balance as at 31 December*	<u>16 734 302</u>
<u>26 507 235</u>		<u>28 146 879</u>

* Represented by:

	1984	1985
Unspent allocations	14 631 619	19 973 730
Allocations in excess of resources (note 17 (d))	<u>(5 699 777)</u>	<u>(3 239 428)</u>
	<u>8 931 842</u>	<u>16 734 302</u>

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

STATEMENT X

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Volunteers ProgrammeStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>			<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR			
724 807	Voluntary contributions from Governments	(Schedule 14)	826 499
327 787	Interest income		167 021
<u>597 080</u>	Miscellaneous income (net) a/		<u>826 209</u>
1 649 674			1 819 729
	Less: Expenditure		
<u>1 863 537</u>	Project costs		<u>2 000 403</u>
<u>(213 863)</u>	Excess of expenditure over income		<u>(180 674)</u>
ASSETS			
2 578 262	Investments	(Schedule 18)	2 977 834
744 497	Due from UNDP	(Note 5)	262 667
80 396	Due from UNHCR	(Note 22 (b))	-
49 912	Accounts receivable and deferred charges		170 596
<u>29 669</u>	Accrued interest		<u>6 350</u>
3 482 736			3 417 447
<u>261 057</u>	Contributions pledged by Governments for current and prior years	(Note 7)	<u>294 768</u>
<u>3 743 793</u>			<u>3 712 215</u>
LIABILITIES AND UNEXPENDED RESOURCES			
25 228	Accounts payable	(Note 22 (b))	45 364
286 976	Projects financed by donor Governments	(Note 22 (a))	249 815
<u>-</u>	Projects financed by UNPCR	(Note 22 (a))	<u>132 410</u>
<u>312 204</u>			<u>427 589</u>
<u>261 057</u>	Contributions pledged by Governments		<u>294 768</u>
	Unexpended resources		
3 384 395	Balance as at 1 January		3 170 532
<u>(213 863)</u>	Excess of expenditure over income		<u>(180 674)</u>
<u>3 170 532</u>	Balance as at 31 December*		<u>2 989 858</u>
<u>3 743 793</u>			<u>3 712 215</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	5 291 928	5 885 346
Allocations in excess of resources	<u>(2 121 396)</u>	<u>(2 895 488)</u>
	<u>3 170 532</u>	<u>2 989 858</u>

a/ Includes \$827,718 recovery of external costs.

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

STATEMENT XI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Financing System for Science and Technology for DevelopmentStatus of funds as at 31 December 1981

(United States dollars)

<u>1981</u>			<u>1980</u>
	INCOME AND EXPENDITURE FOR THE YEAR		
350 327	Voluntary contributions from Governments	(Schedule 14)	298 181
10 000	Cost-sharing contributions	(Schedule 15)	60 000
1 075 343	Interest income		530 984
<u>89 737</u>	Miscellaneous income (expenditure)		<u>(215 548)</u>
<u>1 525 407</u>			<u>673 619</u>
	Less: Expenditure		
4 646 852	Project costs		2 403 494
299 908	Reimbursement of programme support costs to executing agencies		259 884
<u>1 477 128</u>	Administrative and programme support costs (Schedule 22)		<u>1 019 131</u>
6 423 888	Adjustment to prior years' programme expenditure		3 682 509
<u>277 514</u>			<u>103 125</u>
<u>6 701 402</u>			<u>1 789 634</u>
(5 175 995)	Excess of expenditure over income		(3 211 815)
=====			=====
	ASSETS		
	Cash		
57	Convertible currencies		12 399
11 323 085	Investments	(Schedule 18)	7 850 000
2 409 281	Operating funds provided to executing agencies		3 041 655
30 143	Due from UNDP		-
465 890	Accounts receivable and deferred charges		151 406
<u>186 447</u>	Accrued interest		<u>136 126</u>
14 414 903	Contributions pledged by Governments for current and prior years	(Note 7)	11 191 586
<u>2 527 224</u>			<u>547 773</u>
<u>16 942 897</u>			<u>11 739 359</u>
=====			=====
	LIABILITIES, RESERVES AND UNEXPENDED RESOURCES		
31 864	Accounts payable		70 224
1 383 833	Unliquidated obligations of executing agencies		2 586 942
-	Due to UNDP	(Note 5)	72 683
3 835 614	Due to sub-trust funds	(Statement XXVIII)	2 185 686
-	Extrabudgetary account for support costs	(Note 18 (a))	222 684
<u>5 250 311</u>			<u>5 138 219</u>
<u>2 527 224</u>	Contributions pledged by Governments		<u>547 773</u>
<u>34 348</u>	Programme Reserve	(Note 18 (b))	<u>41 706</u>
	Unexpended resources		
14 312 446	Balance as at 1 January		9 129 444
(5 175 995)	Excess of expenditure over income		(3 111 815)
9 136 451			6 017 629
<u>7 007</u>	Less: Transfer to Programme Reserve	(Note 18 (b))	<u>5 948</u>
<u>9 129 444</u>	Balance as at 31 December*		<u>6 011 661</u>
<u>16 942 897</u>			<u>11 739 359</u>
=====			=====

* Represented by:

	<u>1981</u>	<u>1980</u>
Unspent allocations	6 196 398	6 240 242
Unencumbered funds	2 933 046	-
Allocations in excess of resources	-	(228 581)
	<u>9 129 444</u>	<u>6 011 661</u>

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

STATEMENT XII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Special Fund for Land-locked Developing CountriesStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR		
116 738	Voluntary contributions from Governments	(Schedule 14) 49 604
-	Cost-sharing contributions	(Schedule 15) 7 145
81 022	Interest income	68 750
<u>22 789</u>	Miscellaneous income (net)	<u>92 574</u>
<u>220 549</u>		<u>208 073</u>
111 104	Less: Expenditure	
	Project costs	395 781
<u>14 787</u>	Reimbursement of programme support costs to executing agencies	<u>48 294</u>
125 891		444 075
<u>72 456</u>	Adjustment to prior years' programme expenditure	<u>64 289</u>
<u>198 347</u>		<u>508 364</u>
22 202	Excess of expenditure over income (1984: Excess of income over expenditure)	(300 291)
<u>=====</u>		<u>=====</u>
ASSETS		
-	Cash	
	Convertible currencies	6 031
969 504	Investments	(Schedule 18) 845 000
130	Due from UNDP	(Note 5) 125 194
<u>76 887</u>	Accounts receivable and deferred charges	<u>-</u>
1 046 521		976 225
<u>94 899</u>	Contributions pledged by Governments for current and prior years	(Note 7) <u>91 114</u>
<u>1 141 420</u>		<u>1 067 339</u>
<u>=====</u>		<u>=====</u>
LIABILITIES AND UNEXPENDED RESOURCES		
6 499	Operating funds payable to executing agencies	79 447
<u>81 970</u>	Unliquidated obligations of executing agencies	<u>239 017</u>
<u>88 469</u>		<u>318 464</u>
<u>94 899</u>	Contributions pledged by Governments	<u>91 114</u>
935 850	Unexpended resources	
	Balance as at 1 January	95, 052
<u>22 202</u>	Excess of expenditure over income (1984: Excess of income over expenditure)	<u>(300 291)</u>
<u>958 052</u>	Balance as at 31 December*	<u>657 761</u>
<u>1 141 420</u>		<u>1 067 339</u>
<u>=====</u>		<u>=====</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	464 742	339 577
Unencumbered funds	<u>493 310</u>	<u>318 184</u>
	<u>958 052</u>	<u>657 761</u>

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

STATEMENT XIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP Trust Fund for the Nationhood Programme of the Fund for NamibiaStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR		
806 961	Contributions from the United Nations Fund for Namibia (Nationhood Programme)	(Schedule 14) 191 166
350 441	Interest income	160 732
<u>9 201</u>	Miscellaneous income (net)	<u>1 892</u>
<u>1 166 603</u>		<u>361 790</u>
1 122 754	Less: Expenditure	
	Project costs	733 516
<u>98 596</u>	Reimbursement of programme support costs to executing agencies	<u>82 418</u>
1 221 350		815 934
-	Adjustment to prior years' programme expenditure	<u>(97 717)</u>
<u>1 221 350</u>		<u>718 217</u>
<u>371 917</u>	Transfer of interest income to the United Nations	(Note 19) <u>325 000</u>
<u>(426 664)</u>	Excess of expenditure over income	<u>(681 427)</u>
ASSETS		
-	Cash	
2 256 701	Convertible currencies	8 928
893 126	Investments	(Schedule 18) 2 405 000
<u>28 267</u>	Due from UNDP	-
3 178 094	Accrued interest	<u>3 807</u>
		<u>2 417 735</u>
LIABILITIES AND UNEXPENDED RESOURCES		
-	Accounts payable	325 000
592 234	Operating funds payable to executing agencies	242 993
251 867	Unliquidated obligations of executing agencies	147 953
-	Due to UNDP	(Note 5) <u>49 223</u>
<u>844 101</u>		<u>765 169</u>
2 760 657	Unexpended resources	
<u>(426 664)</u>	Balance as at 1 January	2 333 993
<u>2 333 993</u>	Excess of expenditure over income	<u>(681 427)</u>
3 178 094	Balance as at 31 December*	<u>1 652 566</u>
		<u>2 417 735</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	1 567 332	1 524 508
Unencumbered funds	<u>766 661</u>	<u>128 050</u>
	<u>2 333 993</u>	<u>1 652 566</u>

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

STATEMENT XIV (a)

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women and additional contributions to UNDP in support of such projects

Status of funds as at 30 June 1985

(United States dollars)

<u>UNDP Trust Fund 1984</u>	<u>Additional contributions 1984</u>		<u>UNDP Trust Fund 1985</u>	<u>Additional contributions 1985</u>
INCOME AND EXPENDITURE (1 January to 30 June 1985)				
1 122 640	-	Allocations from the Voluntary Fund for the United Nations Decade for Women	2 574 343	-
247 842	-	Interest income	519 457	-
(15 777)	-	Miscellaneous income (expenditure)	(46 316)	-
<u>1 354 705</u>	<u>-</u>		<u>3 047 484</u>	<u>-</u>
962 908	54 531	Less: Expenditure		
81 465	4 505	Project costs	515 242	-
1 044 373	59 036	Reimbursement of programme support costs to executing agencies	61 821	-
(83 145)	83 145	Adjustment to prior years' programme expenditure	577 063	-
<u>961 228</u>	<u>142 181</u>		<u>(20 486)</u>	<u>-</u>
393 477	(142 181)	Excess of income over expenditure (Excess of expenditure over income)	556 577	-
<u>393 477</u>	<u>(142 181)</u>		<u>2 490 907</u>	<u>-</u>
ASSETS				
-	100 000	Government letter of credit	-	-
4 921 468	-	Investments	6 168 167	-
2 782 040	-	Operating funds provided to executing agencies	3 454 295	-
-	283 882	Due from UNDP	-	644 972
83 145	-	Accounts receivable and deferred charges	-	2 724
44 718	-	Accrued interest	70 154	-
<u>7 831 371</u>	<u>383 882</u>		<u>9 692 616</u>	<u>647 696</u>
LIABILITIES AND UNEXPENDED RESOURCES				
212 491	83 145	Accounts payable	118 356	-
-	59 036	Operating funds payable to executing agencies	-	-
503 467	-	Unliquidated obligations of executing agencies	316 197	-
437 184	-	Due to UNDP	522 976	-
<u>1 153 142</u>	<u>142 181</u>		<u>957 529</u>	<u>-</u>
6 284 752	383 882	Unexpended resources		
393 477	(142 181)	Balance as at 1 January	6 244 180	647 696
<u>6 678 229</u>	<u>241 701</u>	Excess of income over expenditure (Excess of expenditure over income)	2 490 907	-
7 031 371	383 882	Balance as at 30 June* (Note 20)	8 735 087	647 696
<u>7 031 371</u>	<u>383 882</u>		<u>9 692 616</u>	<u>647 696</u>

* Represented by:

	<u>UNDP Trust Fund 1984</u>	<u>Additional contributions 1984</u>	<u>UNDP Trust Fund 1985</u>	<u>Additional contributions 1985</u>
Unspent allocations	6 331 358	164 132	7 842 535	515 030
Unencumbered funds	<u>346 871</u>	<u>77 569</u>	<u>892 552</u>	<u>132 666</u>
	<u>6 678 229</u>	<u>241 701</u>	<u>8 735 087</u>	<u>647 696</u>

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

STATEMENT XIV (b)

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Development Fund for Women

Status of funds as at 31 December 1985

(United States dollars)

		<u>1985</u>
INCOME AND EXPENDITURE (1 July to 31 December 1985)		
Voluntary contributions from Governments	(Schedule 14)	2 014 131
Cost-sharing contributions	(Schedule 15)	88 596
Donations		87 352
Interest income		426 134
Miscellaneous income (net)		<u>18 208</u>
		<u>2 634 421</u>
Less: Expenditure		
Project costs		2 561 222
Reimbursement of programme support costs to executing agencies		143 546
Administrative and programme support costs		<u>306 456</u>
		3 011 224
Adjustment to prior years' programme expenditure		<u>50 000</u>
		<u>3 061 224</u>
Excess of expenditure over income		<u>(426 803)</u>
ASSETS		
Cash		
Convertible currencies		13 146
Investments	(Schedule 18)	9 344 000
Operating funds provided to executing agencies		3 564 119
Due from UNDP	(Note 5)	47 053
Accrued interest		<u>184 644</u>
		13 152 962
Contributions pledged by Governments for current and prior years	(Note 7)	<u>624 169</u>
		<u>13 777 131</u>
LIABILITIES AND UNEXPENDED RESOURCES		
Accounts payable		84 568
Unliquidated obligations of executing agencies		<u>492 594</u>
		<u>577 162</u>
Contributions pledged by Governments		<u>624 169</u>
Unexpended resources		
Balance as at 1 July		-
Transfer from United Nations	(Note 20)	12 354 907
Transfer from additional contributions	(Note 20)	<u>647 696</u>
		13 002 603
Opening balance		13 002 603
Excess of expenditure over income		<u>(426 803)</u>
		<u>12 575 800</u>
Balance as at 31 December*		<u>13 777 131</u>

* Represented by:

	<u>1985</u>
Unspent allocations	7 378 227
Unencumbered funds	<u>5 197 573</u>
	<u>12 575 800</u>

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

STATEMENT XV

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP Energy AccountStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR		
72 895	Voluntary contributions from Governments	(Schedule 14) 40 000
3 664 920	Cost-sharing contributions	(Schedule 15) 1 730 158
710 175	Interest income	461 384
<u>(15 180)</u>	Miscellaneous income (expenditure)	<u>18 833</u>
<u>4 432 810</u>		<u>2 250 375</u>
	Less: Expenditure	
3 437 653	Project costs	4 292 232
54 409	Reimbursement of programme support costs to executing agencies	80 800
<u>70 194</u>	Administrative and programme support costs	<u>157 887</u>
3 562 256		4 530 919
-	Adjustment to prior years' programme expenditure	<u>40 958</u>
<u>3 562 256</u>		<u>4 571 877</u>
870 554	Excess of expenditure over income (1984: Excess of income over expenditure)	<u>(2 321 502)</u>
ASSETS		
	Cash	
-	Convertible currencies	7 358
6 427 253	Investments	(Schedule 18) 4 511 000
348 134	Operating funds provided to executing agencies	-
34 490	Due from UNDP	-
<u>33 786</u>	Accrued interest	<u>37 621</u>
6 843 663		4 555 979
<u>176 252</u>	Contributions pledged by Governments for current and prior years	(Note 7) <u>1 790 357</u>
<u>7 019 915</u>		<u>6 346 336</u>
LIABILITIES AND UNEXPENDED RESOURCES		
61 650	Accounts payable	1 150
-	Operating funds payable to executing agencies	10 037
133 073	Unliquidated obligations of executing agencies	203 620
-	Due to UNDP	(Note 5) <u>13 734</u>
<u>194 723</u>		<u>228 541</u>
<u>176 252</u>	Contributions pledged by Governments	<u>1 790 357</u>
	Unexpended resources	
5 778 386	Balance as at 1 January	6 648 940
<u>870 554</u>	Excess of expenditure over income (1984: Excess of income over expenditure)	<u>(2 321 502)</u>
<u>6 648 940</u>	Balance as at 31 December*	<u>4 327 438</u>
<u>7 019 915</u>		<u>6 346 336</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	6 984 590	5 590 005
Allocations in excess of resources	<u>(335 650)</u>	<u>(1 262 567) a/</u>
	<u>6 648 940</u>	<u>4 327 438</u>

a/ The allocations exceeded resources due to certain future years' allocations that were issued based on cost-sharing contributions receivable in 1985, 1986 and future years (schedule 15).

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

STATEMENT XVI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the AdministratorInitial Initiative against Avoidable Disablement (IMPACT)Status of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
	INCOME AND EXPENDITURE FOR THE YEAR	
161 061	Contributions from Governments and other contributors (Schedule 14)	101 174
<u>-</u>	Miscellaneous income (expenditure)	<u>(133)</u>
<u>161 061</u>		<u>101 041</u>
	Less: Expenditure	
<u>151 029</u>	Project costs	<u>68 485</u>
<u>10 032</u>	Excess of income over expenditure	<u>32 556</u>
	ASSETS	
<u>340</u>	Due from UNDP (Note 5)	<u>35 404</u>
	LIABILITIES AND UNEXPENDED RESOURCES	
13 234	Unliquidated obligations of executing agencies	2 450
<u>-</u>	Due to sub-trust fund (Statement XXVIII)	<u>13 292</u>
<u>13 234</u>		<u>15 742</u>
	Unexpended resources	
(22 926)	Balance as at 1 January	(12 894)
<u>10 032</u>	Excess of income over expenditure	<u>32 556</u>
<u>(12 894)</u>	Balance as at 31 December*	<u>19 662</u>
<u>340</u>		<u>35 404</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	-	17 861
Unencumbered funds	-	1 801
Allocations in excess of resources	<u>(12 894)</u>	<u>-</u>
	<u>(12 894)</u>	<u>19 662</u>

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

STATEMENT XVII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the AdministratorTrust Fund for the Training in the USSR of Specialists from Developing CountriesStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR		
1 530 731	Contributions from Governments	1 360 570
42 057	Interest income	52 050
-	Miscellaneous income (net)	12 458
<u>1 572 788</u>		<u>1 425 078</u>
Less: Expenditure		
1 409 683	Project costs	930 607
185 125	Reimbursement of programme support costs to executing agencies	121 806
1 594 808		1 052 413
48 844	Adjustment to prior years' programme expenditure	-
<u>1 643 652</u>		<u>1 052 413</u>
(70 864)	Excess of income over expenditure (1984: Excess of expenditure over income)	372 665
=====		=====
ASSETS		
-	Operating funds provided to executing agencies	293 535
<u>2 944 095</u>	Due from UNDP	<u>2 573 692</u>
2 944 095		2 867 227
=====		=====
LIABILITIES AND UNEXPENDED RESOURCES		
282 343	Operating funds payable to executing agencies	-
<u>790 993</u>	Unliquidated obligations of executing agencies	623 803
<u>1 073 336</u>		<u>623 803</u>
Unexpended resources		
1 941 623	Balance as at 1 January	1 870 759
(70 864)	Excess of income over expenditure (1984: Excess of expenditure over income)	372 665
<u>1 870 759</u>		<u>2 243 424</u>
<u>2 944 095</u>	Balance as at 31 December*	<u>2 867 227</u>
=====		=====

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	731 103	44 041
Unencumbered funds	<u>1 139 656</u>	<u>2 199 383</u>
	<u>1 870 759</u>	<u>2 243 424</u>

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

STATEMENT XVIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust Funds Established by the AdministratorTrust Fund for the Special Netherlands Contribution for the Least Developed CountriesStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
	INCOME AND EXPENDITURE FOR THE YEAR	
<u>50 691</u>	Interest income	<u>680 819</u>
336 489	Less: Expenditure	
	Project costs	1 886 770
<u>37 014</u>	Reimbursement of programme support costs to executing agencies	<u>245 727</u>
<u>373 503</u>		<u>2 131 497</u>
(322 812)	Excess of expenditure over income	(1 450 678)
		=====
	ASSETS	
<u>6 540 742</u>	Due from UNDP (Note 5)	<u>6 007 352</u>
		=====
	LIABILITIES AND UNEXPENDED RESOURCES	
<u>262 894</u>	Unliquidate obligations of executing agencies	<u>1 180 182</u>
6 600 660	Unexpended resources	
	Balance as at 1 January	6 277 848
<u>(322 812)</u>	Excess of expenditure over income	<u>(1 450 678)</u>
<u>6 277 848</u>	Balance as at 31 December*	<u>4 827 170</u>
<u>6 540 742</u>		<u>6 007 352</u>
		=====

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	351 113	2 336 982
Unencumbered funds	<u>5 926 735</u>	<u>2 490 188</u>
	<u>6 277 848</u>	<u>4 827 170</u>

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

STATEMENT XIX

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the AdministratorUNDP Trust Fund for Developing Countries Afflicted by Famine and MalnutritionStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
	INCOME AND EXPENDITURE FOR THE YEAR	
	Contributions from Governments and other contributors	-
41 448	Interest income	2 752 586
3 976 777	Miscellaneous income (net)	<u>2 948</u>
<u>-</u>		
4 018 225		<u>2 755 534</u>
	Less: Expenditure	
	Project costs	<u>14 483 114</u>
<u>8 160 238</u>		
(4 142 013)	Excess of expenditure over income	<u>(11 727 580)</u>
	ASSETS	
	Cash	
-	Convertible currencies	6 223
31 496 782	Investments (schedule 18)	19 343 000
34 971	Operating funds provided to executing agencies	2 557 788
-	Due from UNDP (note 5)	34 093
<u>1 105 931</u>	Accrued interest	<u>516 121</u>
32 637 684		22 457 225
	Contributions pledged by Governments for current and prior years (note 7)	<u>30 000</u>
<u>-</u>		
32 637 684		<u>22 487 225</u>
	LIABILITIES AND UNEXPENDED RESOURCES	
3 150	Accounts payable	-
2 846 493	Unliquidated obligations of executing agencies	4 406 546
9 782	Due to UNDP	-
<u>2 859 425</u>		<u>4 406 546</u>
<u>-</u>	Contributions pledged by Governments	<u>30 000</u>
	Unexpended resources	
33 920 272	Balance as at 1 January	29 778 259
(4 142 013)	Excess of expenditure over income	<u>(11 727 580)</u>
<u>29 778 259</u>	Balance as at 31 December*	<u>18 050 679</u>
<u>32 637 684</u>		<u>22 487 225</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	13 050 099	11 426 180
Unencumbered funds	<u>16 728 160</u>	<u>6 624 499</u>
	<u>29 778 259</u>	<u>18 050 679</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the AdministratorUNDP Trust Fund for Economic and Technical Co-operation among Developing CountriesStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR		
	Contributions from Governments and other contributors	-
7 105	Interest income	521 684
<u>566 383</u>		<u>521 684</u>
<u>573 488</u>		<u>521 684</u>
	Less: Expenditure	
	Project costs	142 476
<u>37 719</u>		<u>142 476</u>
<u>535 769</u>	Excess of income over expenditure	<u>379 208</u>
ASSETS		
	Cash	
	Convertible currencies	6 660
6 067 799	Investments (schedule 18)	6 390 000
277 812	Due from UNDP (note 5)	388 428
<u>33 063</u>	Accrued interest	<u>95 715</u>
<u>6 378 674</u>		<u>6 880 803</u>
LIABILITIES AND UNEXPENDED RESOURCES		
	Operating funds payable to executing agencies	41 887
- <u>28 000</u>	Unliquidated obligations of executing agencies	<u>109 034</u>
<u>28 000</u>		<u>150 921</u>
	Unexpended resources	
5 814 905	Balance as at 1 January	6 350 674
<u>535 769</u>	Excess of income over expenditure	<u>379 208</u>
<u>6 350 674</u>	Balance as at 31 December*	<u>6 729 882</u>
<u>6 378 674</u>		<u>6 880 803</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	1 977 281	2 197 312
Unencumbered funds	<u>4 373 393</u>	<u>4 532 570</u>
	<u>6 350 674</u>	<u>6 729 882</u>

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

STATEMENT XXI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the AdministratorUNDP Trust Fund for Assistance to Refugee-related Development
Projects in AfricaStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>			<u>1985</u>
INCOME AND EXPENDITURE FOR THE YEAR			
5 010 000	Voluntary contributions from Governments	(schedule 14)	1 719 059
-	Cost-sharing contribution	(schedule 15)	776 000
-	Donations		50 015
-	Interest income		<u>339 619</u>
<u>5 010 000</u>			<u>2 884 693</u>
	Less: Expenditure		
-	Project costs		89 673
-	Reimbursement of programme support costs to executing agencies		9 864
-	Administrative and programme support costs		<u>171 600</u>
-			<u>271 137</u>
<u>5 010 000</u>	Excess of income over expenditure		<u>2 613 556</u>
ASSETS			
5 000 000	Investments	(schedule 18)	7 500 000
10 000	Due from UNDP	(note 5)	156 517
-	Accrued interest		<u>14 101</u>
<u>5 010 000</u>			<u>7 670 618</u>
<u>85 000</u>	Contributions pledged by Governments for current and prior years	(note 7)	<u>4 461</u>
<u>5 095 000</u>			<u>7 675 079</u>
LIABILITIES AND UNEXPENDED RESOURCES			
-	Unliquidated obligations of executing agencies		<u>47 062</u>
<u>85 000</u>	Contributions pledged by Governments		<u>4 461</u>
	Unexpended resources		
-	Balance as at 1 January		5 010 000
<u>5 010 000</u>	Excess of income over expenditure		<u>2 613 556</u>
<u>5 010 000</u>	Balance as at 31 December*		<u>7 623 556</u>
<u>5 095 000</u>			<u>7 675 079</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	-	42 352
Unencumbered funds	<u>5 010 000</u>	<u>7 581 204</u>
	<u>5 010 000</u>	<u>7 623 556</u>

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

STATEMENT XXII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the AdministratorUNDP Trust Fund to Combat Poverty and Hunger in AfricaStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
	INCOME AND EXPENDITURE FOR THE YEAR	
-	Contributions from Governments for projects (schedule 14)	101 408
-	Contributions from Governments for extrabudgetary activities (schedule 17)	435 387
-	Donations	32 385
<u>168</u>	Miscellaneous income (net)	<u>-</u>
<u>168</u>		<u>569 180</u>
-	Less: Expenditure	
<u>-</u>	Extrabudgetary activities	<u>588 929</u>
<u>168</u>	Excess of expenditure over income (1984: Excess of income over expenditure)	<u>(19 749)</u>
	ASSETS	
<u>168</u>	Due from UNDP (note 5)	<u>6 800 044</u>
	LIABILITIES AND UNEXPENDED RESOURCES	
-	Accounts payable	87 650
-	Unliquidated obligations of executing agencies	644 933
<u>-</u>	Due to sub-trust funds (statement XXVIII)	<u>6 087 042</u>
<u>-</u>		<u>6 819 625</u>
-	Unexpended resources	
-	Extrabudgetary activities (note 21)	(153 542)
<u>168</u>	General resources	<u>133 961</u>
<u>168</u>	Balance as at 31 December*	<u>(19 581)</u>
<u>168</u>		<u>6 800 044</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	-	-
Unencumbered funds - general resources	168	133 961
Deficit in extrabudgetary resources	<u>-</u>	<u>(153 542)</u>
	<u>168</u>	<u>(19 581)</u>

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

STATEMENT XXIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the AdministratorTrust Fund for the Norwegian Contribution to the Angolan Petroleum Training Centre in SumbeStatus of funds as at 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
	INCOME AND EXPENDITURE FOR THE FYAR	
<u>1 558 469</u>	Contributions from Governments (schedule 14)	<u>1 094 891</u>
	Less: Expenditure	
1 677 523	Project costs	1 188 023
<u>218 078</u>	Reimbursement of programme support costs to executing agencies	<u>118 801</u>
1 895 601	Adjustment to prior years' programme expenditure	1 306 825
<u> -</u>		<u>(50 326)</u>
<u>1 895 601</u>		<u>1 256 499</u>
<u>(337 132)</u>	Excess of expenditure over income	<u>(161 608)</u>
	ASSETS	
<u>1 558 469</u>	Due from UNDP (note 5)	<u>114 282</u>
	LIABILITIES AND UNEXPENDED RESOURCES	
1 339 078	Operating funds payable to executing agencies	13 022
<u>556 523</u>	Unliquidated obligations of executing agencies	<u>600 000</u>
<u>1 895 601</u>		<u>613 022</u>
	Unexpended resources	
<u> -</u>	Balance as at 1 January	(337 132)
<u>(337 132)</u>	Excess of expenditure over income	<u>(161 608)</u>
<u>(337 132)</u>	Balance as at 31 December*	<u>(498 740)</u>
<u>1 558 469</u>		<u>114 282</u>

* Represented by:

	<u>1984</u>	<u>1985</u>
Unspent allocations	2 904 399	1 647 900
Allocations in excess of resources	<u>(3 241 531)</u>	<u>(2 146 640)</u>
	<u>(337 132)</u>	<u>(498 740)</u>

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

STATEMENT XXIV

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator in respect of World Bank projectsStatus of funds as at 31 December 1985

(United States dollars)

		<u>Trust Fund for Technical Assistance in Jamaica</u>	<u>Trust Fund for Technical Assistance in Panama</u>	<u>Trust Fund for Technical Assistance in Zambia</u>
INCOME AND EXPENDITURE FOR THE YEAR				
Contributions from Governments	(schedule 14)	208 578	1 243 607	-
Interest income		<u>-</u>	<u>50 607</u>	<u>5 948</u>
		<u>208 578</u>	<u>1 294 214</u>	<u>5 948</u>
Less: Expenditure				
Project costs		387 067	649 828	21 658
Reimbursement of programme support costs to executing agencies		<u>19 354</u>	<u>51 986</u>	<u>1 083</u>
		<u>406 421</u>	<u>701 814</u>	<u>22 741</u>
Excess of income over expenditure (Excess of expenditure over income)		<u>(197 843)</u>	<u>592 400</u>	<u>(16 793)</u>
ASSETS				
Due from UNDP	(note 5)	177 654	452 159	6 090
Contributions pledged by Governments for current and prior years	(note 7)	<u>-</u>	<u>312 527</u>	<u>-</u>
		<u>177 654</u>	<u>764 686</u>	<u>6 090</u>
LIABILITIES AND UNEXPENDED RESOURCES				
Unliquidated obligations of executing agencies		<u>107 086</u>	<u>296 998</u>	<u>802</u>
Contributions pledged by Governments		<u>-</u>	<u>312 527</u>	<u>-</u>
Unexpended resources				
Balance as at 1 January		268 411	(437 239)	22 081
Excess of income over expenditure (Excess of expenditure over income)		<u>(197 843)</u>	<u>592 400</u>	<u>(16 793)</u>
Balance as at 31 December*		<u>70 568</u>	<u>155 161</u>	<u>5 288</u>
		<u>177 654</u>	<u>764 686</u>	<u>6 090</u>
* Represented by:				
Unspent allocations		70 568	584 157	-
Unencumbered funds		-	-	5 288
Allocations in excess of resources		<u>-</u>	<u>(428 996) a/</u>	<u>-</u>
		<u>70 568</u>	<u>155 161</u>	<u>5 288</u>

a/ The allocations exceeded resources due to future years' allocations that were issued based on contributions receivable in 1985 and 1986 (schedule 14).

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

STATEMENT XXV

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Other trust funds established by the AdministratorStatus of funds as at 31 December 1985

(United States dollars)

		UNDP/CIDA Trust Fund for Caribbean Project Development Facility	Trust Fund for the Training in Bulgaria of Specialists from Developing Countries	Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund
INCOME AND EXPENDITURE FOR THE YEAR				
Contributions from Governments	(schedule 14)	-	-	635 243
Interest income		-	1 027	-
		-	1 027	635 243
Less: Expenditure				
Project costs		-	37 609	91 875
Reimbursement of programme support costs to executing agencies		-	4 889	9 269
		-	42 498	101 144
Excess of income over expenditure (Excess of expenditure over income)		-	(41 471)	534 099
ASSETS				
Due from UNDP	(note 5)	-	61 940	538 113
Contributions pledged by Governments for current and prior years	(note 7)	360 000	-	-
		360 000	61 940	538 113
LIABILITIES AND UNEXPENDED RESOURCES				
Operating funds payable to executing agencies		-	1 889	4 014
Contributions pledged by Governments		360 000	-	-
Unexpended resources				
Balance as at 1 January		-	101 522	-
Excess of income over expenditure (Excess of expenditure over income)		-	(41 471)	534 099
Balance as at 31 December*		-	60 051	534 099
		360 000	61 940	538 113
* Represented by:				
Unspent allocations		-	18 469	635 044
Unencumbered funds		-	41 582	-
Allocations in excess of resources		-	-	(100 945) a/
		-	60 051	534 099

a/ The allocations exceeded resources due to certain future years' allocations that were issued based on contributions receivable in 1986 and future years (schedule 14).

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

STATEMENT XXVI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Other trust funds established by the AdministratorStatus of funds as at 31 December 1985

(United States dollars)

		UNDP Trust Fund for Action on Development Issues	UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica	UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Admin- ister Food Aid
INCOME AND EXPENDITURE FOR THE YEAR				
Contributions from Governments and other contributors	(schedule 14)	585 126	322 594	405 494
Interest income		<u>2 195</u>	<u>-</u>	<u>-</u>
		587 321	322 594	405 494
Less: Expenditure				
Project costs		750 551	-	-
Reimbursement of programme support costs to executing agencies		37 528	-	-
Administrative and programme support costs		<u>-</u>	<u>6 548</u>	<u>-</u>
		788 079	6 548	-
Excess of income over expenditure (Excess of expenditure over income)		<u>(200 758)</u>	<u>316 046</u>	<u>405 494</u>
ASSETS				
Operating funds provided to executing agencies Due from UNDP	(note 5)	-	34 816	-
		<u>170 148</u>	<u>281 230</u>	<u>405 494</u>
Contributions pledged by Governments for current and prior years	(note 7)	170 148	316 046	405 494
		<u>-</u>	<u>346 619</u>	<u>-</u>
		170 148	662 665	405 494
LIABILITIES AND UNEXPENDED RESOURCES				
Unliquidated obligations of executing agencies		<u>154 615</u>	<u>-</u>	<u>-</u>
Contributions pledged by Governments		<u>-</u>	<u>346 619</u>	<u>-</u>
Unexpended resources				
Balance as at 1 January		216 291	-	-
Excess of income over expenditure (Excess of expenditure over income)		<u>(200 758)</u>	<u>316 046</u>	<u>405 494</u>
Balance as at 31 December*		<u>15 533</u>	<u>316 046</u>	<u>405 494</u>
		170 148	662 665	405 494
* Represented by:				
Unspent allocations		-	1 006 610	-
Unencumbered funds		15 533	-	405 494
Allocations in excess of resources		<u>-</u>	<u>(690 564) a/</u>	<u>-</u>
		<u>15 533</u>	<u>316 046</u>	<u>405 494</u>

a/ The allocations exceeded resources due to future years' allocations that were issued based on contributions receivable in 1985, 1986 and future years (schedule 14).

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

STATEMENT XXVII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Other trust funds administered by UNDPStatus of funds as at 31 December 1985

(United States dollars)

		United Nations Trust Fund for Operational Programme in Lesotho	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland	UNRRO Residual Funds - Bangladesh	Trust Fund Programme for the Republic of Zaire	UNDP Development Study Programme
INCOME AND EXPENDITURE FOR THE YEAR						
Voluntary contributions from Governments	(schedule 14)	110 448	-	-	-	154 924
Interest income		42 562	-	-	-	11 620
Miscellaneous income (net)		8 905	1 233	-	-	-
		<u>161 915</u>	<u>1 233</u>	<u>-</u>	<u>-</u>	<u>166 544</u>
Less: Expenditure						
Project costs		302 123	2 924	87 141	4 896	75 410
Reimbursement of programme support costs to executing agencies		40 666	380	3 486	-	-
		<u>342 789</u>	<u>3 304</u>	<u>90 627</u>	<u>4 896</u>	<u>75 410</u>
Excess of income over expenditure (Excess of expenditure over income)		<u>(180 874)</u>	<u>(2 071)</u>	<u>(90 627)</u>	<u>(4 896)</u>	<u>91 134</u>
ASSETS						
Investments	(schedule 18)	454 466	4 054	-	-	-
Due from UNDP	(note 5)	113 427	-	43 571	515	186 376
Accounts receivable and deferred charges		-	-	-	-	50 000
		567 893	4 054	43 571	515	236 376
Contributions pledged by Governments for current and prior years	(note 7)	-	-	-	-	70 000
		<u>567 893</u>	<u>4 054</u>	<u>43 571</u>	<u>515</u>	<u>306 376</u>
LIABILITIES AND UNEXPENDED RESOURCES						
Operating funds payable to executing agencies		37 971	702	-	-	-
Unliquidated obligations of executing agencies		15 574	2 600	43 571	-	-
Due to UNDP	(note 5)	-	170	-	-	-
		<u>53 545</u>	<u>3 472</u>	<u>43 571</u>	<u>-</u>	<u>-</u>
Contributions pledged by Governments		-	-	-	-	70 000
Unexpended resources						
Balance as at 1 January		695 222	2 653	90 627	5 411	145 242
Excess of income over expenditure (Excess of expenditure over income)		<u>(180 874)</u>	<u>(2 071)</u>	<u>(90 627)</u>	<u>(4 896)</u>	<u>91 134</u>
Balance as at 31 December*		<u>514 348</u>	<u>582</u>	<u>-</u>	<u>515</u>	<u>236 376</u>
		<u>567 893</u>	<u>4 054</u>	<u>43 571</u>	<u>515</u>	<u>306 376</u>
					(note 23)	
* Represented by:						
Unspent allocations		213 363	475	-	444	107 110
Unencumbered funds		300 985	107	-	71	129 266
		<u>514 348</u>	<u>582</u>	<u>-</u>	<u>515</u>	<u>236 376</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Statement of income and expenditure of sub-trust funds established by the AdministratorStatus of funds as at 31 December 1985

(United States dollars)

Trust Fund	Balance 1 January 1985	Income		Expenditure		Balance 31 December 1985	Unspent allocations	Contributions pledged by Governments for current and prior years
		Contributions received	Interest income	Project costs	Programme support costs			
1. UNITED NATIONS CAPITAL DEVELOPMENT FUND								
Donor: Austria								
Rice Irrigation in Tombouctou Province	87 447	-	8 965	165 040	-	(68 628)	181 298	266 949
Donor: Belgium								
Construction of Regional Abattoirs in Segou and Sikasso	325 532	-	32 972	278 663	27 866	51 975	-	-
Donor: Bischöfliches Hilfswerk Misereor E.V.								
Community Water Supply and Sanitation Project in Nspal	(214 511)	395 715	-	171 137	-	10 067	79 401	24 800
Donor: Italy								
Construction and Maintenance of Priority Feeder Roads	46 254	-	5 103	36 289	1 814	13 254	-	-
Donor: Italy								
Rehabilitation of Rural Water Reservoirs	(12 754)	874 000	15 302	498 018	27 318	351 212	1 094 660	94 264
Donor: Italy								
Sor Hydroelectric Plant	-	4 912 000	-	-	-	4 912 000	12 960 000	6 296 000
Donor: Norway								
Production of School Furniture	-	220 000	-	116 283	30 894	72 823	850 823	-
Donor: Switzerland								
Suspension Bridges (Phase II)	-	437 000	-	454 152	34 873	(52 025)	500 975	485 000
	231 960	6 838 715	62 342	1 719 582	122 765	5 290 678	15 667 157	7 167 013
		(Schedule 16)				(Statement VII)		(Note 7)

STATEMENT XXVIII (continued)

Trust Fund	Balance 1 January 1985	Income		Expenditure		Balance 31 December 1985	Unspent allocations	Contributions pledged by Governments for current and prior years
		Contributions received	Interest income	Project costs	Programme support costs			
2. UNITED NATIONS FINANCING SYSTEM FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT								
Donors: Jordan, Kuwait, Pakistan, Saudi Arabia	44 872	-	4 316	(500)	-	49 688	-	30 000
Goodwill Mission								
Donor: Federal Republic of Germany								
Special Purpose Contribution Agreements with Federal Republic of Germany	436 225	-	10 634	331 026	(17 346)	133 179	133 179	-
Donor: Italy								
Project Formulation and Design	14 192	-	2 193	(8 391)	-	24 776	-	-
Donor: Italy								
Regional Non-destructive Testing Network for Latin America and the Caribbean - Phase II	359 162	-	28 800	580 478	46 438	(238 954)	903 846	561 500
Donor: Italy								
Development of National Scientific and Technological Capacity in Natural Resources Remote Sensing through Aerial and Satellite Photo Interpretation	118 650	-	3 313	-	9 651	112 312	108 999	-
Donor: Italy								
Strengthening the National Capacity for Mineral Prospection	550 096	-	37 542	330 949	72 463	184 226	185 804	-
Donor: Italy								
Reconnaissance and Exploration for Geothermal Resources	-	1 124 300	-	-	78 700	1 045 600	2 038 600	-
Donor: Italy								
Application of Technologies Appropriate for Rural Areas - Phase II	882 247	-	21 476	977 860	85 254	(159 391)	1 073 134	506 500
Donor: Italy								
Technological Information Pilot System	1 275 197	-	142 979	788 931	118 299	510 946	367 967	4 489 200
Donor: Italy								
Establishment of the Beijing National Food Technology Centre	-	655 500	-	-	59 600	595 900	2 106 400	-

STATEMENT XVIII (continued)

Trust Fund	Balance 1 January 1985	Income		Expenditure		Balance 31 December 1985	Dispart allocations	Contributions pledged by Governments for current and prior years
		Contributions received	Interest income	Project costs	Programme support costs			
Donor: Norway								
Establishment of the Beijing Institute for Computer Software (BIS)	154 973	-	19 762	42 649	77 243	54 863	22	-
Donor: Norway								
Computer-based Management Training Programme	-	741 500	-	773 103	91 879	(123 482) a/	134 919	-
Donor: Norway								
Strengthening the Computer Education and Computing Capability at the Asian Institute of Technology (AIT)	-	150 000	-	137 062	16 915	(3 977) b/	3 529 023	-
	3 835 614	2 671 300	271 035	3 953 167	639 096	2 185 686	11 582 684	5 587 200
		(Schedule 16)				(Statement XI)		(Note 7)
3. UNITED NATIONS TRUST FUND FOR SUDANESE-SARAWAKIAN ACTIVITIES								
Donor: Canada								
Establishment of a Thematic Cartography for the Operation of Saline Soils in the Region of Sine Salum	(28 829)	-	-	(26 693)	(2 136)	-	30 000	30 000
Donor: Denmark								
Fuel Briquette Production and the Promotion of Improved Cooking Stoves for Household Use	-	300 000	-	61 061	4 885	234 054	629 844	-
Donor: Denmark								
Wind Energy Utilization for Electrification	-	650 000	-	33 410	2 673	613 917	2 746 537	-
Donor: Finland								
National Institutional Support and Fuel Wood Plantation Establishment in base	419 563	56 497	-	152 543	7 293	316 224	317 727	1 503
Donor: Italy								
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Niger	280 962	-	57 016	1 202 178	156 283	(1 020 483)	1 924 751	3 000 000

STATEMENT XVIII (continued)

Trust Fund	Balance 1 January 1985	Contributions received	Interest income	Expenditure		Balance 31 December 1985	Unspent allocations	Contributions pledged by Governments for current and prior years
				Project costs	Support costs			
Donor: Italy								
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Senegal	967 015	-	213 516	1 093 231	142 120	(54 820)	3 731 664	4 000 000
Donor: Italy								
Construction, Improvement and Maintenance of Runways and Secondary Roads in Boa Vista and Mario Island, Cape Verde	20 807	-	88 099	252 926	32 881	(176 901)	-	265 000
Donor: Italy								
Strengthening of the project "Development of Agricultural Statistics" to include livestock activities	477 598	-	10 384	431 568	56 103	311	149 927	-
Donor: Italy								
Installation of Hand Pumps on Existing Boreholes in Mali	120 000	-	4 541	568	28	123 945	119 404	-
Donor: Sweden								
Management of Grazing Resources around Permanent Water Supplies	461 311	(16 450) £/	47 043	301 456	37 728	152 720	327 297	-
Donor: Sweden								
Creation of Family Wood Lots in the Region of Kooberoon	138 230	215 830	16 616	308 501	15 425	46 750	168 645	792 409
Donor: Sweden								
Promotion and Production of Improved Cooking Stoves	(59 941)	118 420	-	42 613	6 983	8 883	3 088	-
Donor: Sweden								
Improvement of Cooking Stoves in the Sahel	(42 749)	76 332	-	(24 544)	(3 191)	61 318	62 571	-
Donor: Sweden								
Reforestation in South-East Niger	34 939	189 930 \$/	5 956	206 446	16 405	7 974	625 670	347 837
	2 788 906	1 590 559	443 171	4 035 264	473 480	313 892	10 837 125	8 436 749

(Schedule 16)

(Statement IX)

(Note 7)

STATEMENT XVIII (concluded)

Trust Fund	Balance 1 January 1985	Income		Expenditure		Balance 31 December 1985	Unspent allocations	Contributions pledged by Governments for current and prior years
		Contributions received	Interest income	Project costs	Programme support costs			
4. INITIAL INITIATIVE AGAINST AVOIDABLE DISABILITY (INRACV)	-	13 292	-	-	-	13 292	15 556	-
Donor: Private funding	-	13 292	-	-	-	13 292	15 556	-
Assistance to the Centre for the Physically Handicapped (Bazako, Mali)	-	-	-	-	-	-	-	-
	-	(Schedule 16)	-	-	-	(Statement XVI)	-	-
5. UNDP TRUST FUND TO COMBAT POVERTY AND HUNGER IN AFRICA	-	7 142 857	-	951 184	104 631	6 087 042	6 087 042	-
Donor: Italy	-	7 142 857	-	951 184	104 631	6 087 042	6 087 042	-
Ethiopia-Italy Programme of Rehabilitation and Development (EIFRD)	-	-	-	-	-	-	-	-
	-	(Schedule 16)	-	-	-	(Statement XVIII)	-	-

a/ \$665,495 received in 1986.

b/ \$1,439,995 received in 1986.

c/ Amount transferred between sub-trust funds as advised by the Government.

d/ Includes \$11,450 transferred from c/.

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

SCHEDULE 1

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Part 1: Status of voluntary contributions pledged as at 31 December 1985

(United States dollars)

Donor a/	Balance 31 December 1984	Additions and adjustments b/		Pledges for 1984 c/ US dollar equivalent		Total	Collected in 1985	Balance 31 December 1985	Composition of balance for 1985 and prior years		For 1986 and future years
		Local currency	US dollar equivalent	Local currency	US dollar equivalent				For 1985 and prior years	For 1986 and future years	
Afghanistan (US dollars)	33 000	-	-	-	35 000	68 000	-	68 000	33 000	-	35 000
Albania (new leks)	6 771	-	-	46 000	6 771	13 142	6 571	6 571	6 571	-	6 571
Algeria (US dollars)	870 878	-	-	-	834 000	1 704 878	834 000	870 878	36 878	-	834 000
Antigua and Barbuda	99 713	-	-	-	-	99 713	-	99 713	99 713	-	-
Argentina	-	6 106 379	-	-	-	6 106 379	-	6 106 379	-	-	-
Australia (US dollars)	11 594 203	-	-	-	-	11 594 203	11 594 203	11 594 203	5 731 650	-	-
Austria (US dollars)	7 169 721	-	-	-	7 656 000	14 825 721	7 169 721	7 656 000	-	-	7 656 000
Bahrain (US dollars)	14 945	32 064	-	-	-	47 009	47 009	-	-	-	-
Bahrain (US dollars)	56 000	-	-	-	56 000	112 000	-	56 000	-	-	56 000
Bangladesh (US dollars)	228 000	-	-	-	250 800	478 800	228 000	250 800	-	-	250 800
Barbados (US dollars)	33 506	-	-	-	38 195	71 701	33 506	38 195	-	-	38 195
Belgium (francs)	9 756 098	405 192	-	643 000 000	12 607 843	22 769 133	10 161 290	12 607 843	-	-	12 607 843
Belize	55 556	-	-	-	-	55 556	55 556	-	-	-	-
Benin (US dollars)	-	6 056	-	-	1 500	2 047	-	2 047	-	-	1 500
Bermuda	10 700	-	-	-	6 550	17 250	6 056	-	-	-	6 550
Bhutan (US dollars)	403 000	-	-	-	60 000	463 000	-	463 000	403 000	-	60 000
Bolivia (US dollars)	20 608	(5 730)	-	-	-	14 878	-	14 878	14 878	-	-
Botswana	4 944 202	2 503 395	-	-	2 503 394	9 950 991	4 944 203	5 006 788	2 503 394	-	2 503 394
Brazil (US dollars)	-	50 000	-	-	-	50 000	50 000	-	-	-	-
Brazil (US dollars)	771 573	(45 343)	-	762 000	760 000	1 488 230	726 230	760 000	-	-	760 000
Bulgaria (leva)	7 660	1 234	-	-	-	8 894	-	6 789	6 789	-	-
Burkina Faso	697 609	6 936	-	900 000	108 043	812 588	591 682	226 926	112 863	-	108 043
Burundi (francs)	14 737	257	-	1 500 000	13 158	28 152	-	28 152	14 994	-	13 158
Burundi (francs)	158 285	(4 054)	-	135 000	174 870	328 279	153 409	174 870	-	-	174 870
Burundi (francs)	180 851	41 081	-	50 000 000	130 548	352 480	-	352 480	221 932	-	130 548
Burundi (francs)	-	43 462 691	-	64 000 000	46 376 812	89 839 503	43 462 691	46 376 812	5 080	-	46 376 812
Cameroon (CFA francs)	-	-	-	-	-	5 000	-	-	-	-	-
Cameroon (CFA francs)	820 000	-	-	-	820 000	1 640 000	820 000	820 000	-	-	820 000
Canada (dollars)	1 880 000	-	-	-	2 040 000	3 920 000	1 880 000	2 040 000	-	-	2 040 000
Canada (dollars)	2 320 109	-	-	-	1 262 000	3 582 109	1 907 207	1 674 902	412 893	-	1 262 000
Cape Verde	-	-	-	-	-	1 000	-	1 000	-	-	-
Chile (US dollars)	-	5 317	-	-	-	28 721	-	28 721	28 721	-	-
China (US dollars)	13 864	-	-	-	5 000	18 864	-	18 864	10 000	-	5 000
China (US dollars)	48 069	(64 582)	-	-	-	422 477	287 844	124 563	124 563	-	-
China (US dollars)	154 951	106 404	-	-	-	255 355	146 923	108 432	108 432	-	-
Colombia (US dollars)	860 898	(33 115)	-	836 890	923 109	1 750 983	827 874	923 109	923 109	-	923 109
Comoros	199 000	-	-	-	228 000	427 000	199 000	209 000	-	-	209 000
Comoros (US dollars)	637 527	41 068	-	7 000 300	608 696	1 287 291	650 169	637 122	1 469	-	635 653
Costa Rica	-	-	-	-	-	-	-	-	-	-	-
Costa Rica	13 864	-	-	-	5 000	18 864	-	18 864	10 000	-	5 000
Costa Rica	48 069	(64 582)	-	-	-	422 477	287 844	124 563	124 563	-	-
Cote d'Ivoire	106 404	-	-	-	-	255 355	146 923	108 432	108 432	-	-
Cote d'Ivoire	860 898	(33 115)	-	836 890	923 109	1 750 983	827 874	923 109	923 109	-	923 109
Cyprus (US dollars)	199 000	-	-	-	228 000	427 000	199 000	209 000	-	-	209 000
Czechoslovakia (coruna)	-	-	-	-	-	-	-	-	-	-	-

SCHEMATIC 1 (continued)

Country & Description	Balance 31 December 1984		Additions and adjustments b/		Pledges for 1986 c/ Local US dollar currency equivalent		Total	Collected in 1985		Balance 31 December 1985		Composition of balance For 1986 and Future Years	
		1 454											
Democratic Kampuchea													
Democratic People's Republic of Korea (won)													
Democratic Yemen (US dollars)	12 100				600 000		251 046			251 046			251 046
Denmark (kroner)	105 272 727				42 000 000		13 800	12 100		13 800			13 800
Djibouti (francs)	79 040 534				177 721		4 615 385	37 040 822		152 687 824			152 687 824 d/
Dominica (dollars)	103 249				160 000		37 037	8 038					
Dominican Republic	270 305						141 019	1 500					
Dominican Republic (US dollars)	772 673						270 305	33 333		139 519			37 037
Egypt (US dollars)	691 979				568 505		1 026 873	567 033		236 972			
El Salvador (US dollars)	575 862						1 383 958	691 979		459 840			254 000
Ethiopia (birr)							785 694	11 289		774 405			691 979
Fiji (dollars)	46 000				300 000		144 928	144 928		144 928			144 928
Finland (markkaa)	26 929 134				44 000		55 741	38 144		55 741			55 741
France (francs)	22 537 337				26 000 000		4 776 642	8 549 039		45 688 074			45 688 074 d/
Gambia (dalasi)	26 995 000				237 000 000		30 980 392	22 527 094		33 771 242			30 980 392
Germany, Federal Republic of	327 869				1 000 000		480 000			11 428			5 714
Germany, Federal Republic of (Deutsche mark)	38 366 656				118 000 000		47 200 000	87 626 394		47 200 000			47 200 000
Greece (US dollars)	1 508 425						1 037 800	925 071		1 638 755			1 637 480
Grenada	79 535						79 535	9 466		71 129			
Guatemala (quetzales)	193 612				189 000		84 000	172 612		168 000			84 000
Guinea	21 000							21 000		21 000			
Guyana	180 861							185 217		40 639			
Haiti	2 000							144 578					
Holy See (US dollars)	2 000							2 000		2 000			2 000
Honduras (lempiras)	72 000				125 000		2 000	2 000					
Hong Kong	50 000						63 500	2 500		72 000			62 500
Iceland (krónur)	658 162						50 000	50 000		25 000			25 000
Iceland (krónur)	86 382						53 413	636 800		680 413			680 413
India (rupees)	7 172 996				33 000 000		133 279	74 163		240 275			120 279
Indonesia (US dollars)	2 796 000				79 000 000		6 666 667	6 860 371		6 866 667			6 666 667
Iran (Islamic Republic of)							2 796 000	2 814 286		2 877 714			2 777 714
Ireland	1 090 724									50 000			50 000
Ireland (US dollars)	41 235							1 070 600		1 304			1 304
Italy (lire)	31 578 947				65 000 000 000		37 900 875	109 933		37 900 875			37 900 875
								31 512 632					

Country	Denom. \$/	Balance 31 December 1984	Additions and adjustments b/	Pledges for 1986 c/ US dollar equivalent		Total	Collected in 1985	Balance 31 December 1985	Composition of balance For 1985 and Prior years		For 1986 and Future years
				Local currency	US dollar equivalent				For 1985 and Prior years	For 1986 and Future years	
Japan		96 210	(22 037)	-	-	74 173	36 627	37 546	37 546	-	-
Jordan (US dollars)		20 422 000	62 476 177	-	280 000	82 898 177	82 898 177	-	-	-	266 480
Kenya (Shillings)		-	280 000	-	73 620	560 000	293 520	147 240	73 620	-	73 620
Lebanon		79 576	116 743	1 200 000	-	2 079 319	122 699	-	-	-	-
Liberia (US dollars)		-	8 070	-	-	8 070	8 070	-	-	-	-
Liberia (Leones)		19 600	-	-	19 600	39 200	-	39 200	19 600	-	19 600
Liberia (Leones)		100 000	-	-	-	100 000	100 000	-	-	-	-
Liberia (Leones)		121 741	(12 493)	45 000	17 241	136 489	119 248	17 241	17 241	-	17 241
Liberia (Leones)		175 000	-	-	-	175 000	-	175 000	175 000	-	-
Lombardy (francs)		60 732	(4 141)	4 850 000	95 098	51 659	56 591	95 098	-	-	95 098
Lombardy (francs)		317 502	(16 767)	8 048 000	12 548	300 715	300 715	12 898	-	-	12 898
Malawi (kwacha)		25 503	(4 274)	41 800	-	45 673	21 229	24 444	-	-	24 444
Malaysia (US dollars)		385 000	-	-	385 000	770 000	385 000	385 000	-	-	385 000
Maldives (US dollars)		1 800	-	-	2 000	3 800	3 800	2 000	1 800	-	2 000
Malta		-	74 011	-	-	74 011	74 011	-	-	-	-
Malta		66 247	-	-	-	66 247	66 247	52 951	52 951	-	-
Mauritania		-	40 700	-	-	40 700	40 700	-	-	-	-
Mexico (pesos)		-	861 549	202 400 000	404 800	1 266 249	861 549	404 800	-	-	404 800
Mexico (pesos)		3 404	(88)	36 000	4 706	8 022	3 316	4 706	-	-	4 706
Mongolia (tughrigs)		157 961	(172)	598 072	1 706	330 816	157 799	173 027	-	-	173 027
Morocco (dirhams)		193 121	(16 149)	1 674 280	1 66 587	343 529	162 544	181 015	14 428	-	166 587
Mozambique		-	7 666	-	-	7 666	7 666	-	-	-	-
Nepal (US dollars)		57 300	-	-	57 500	114 800	57 300	57 500	-	-	57 500
Netherlands (guilder)		41 739 130	1 772 763	1 66 900 000	52 464 286	95 976 179	43 511 893	52 464 286	-	-	52 464 286
New Zealand (dollars)		-	-	-	1 052 000	1 052 000	1 052 000	-	-	-	-
Nicaragua (US dollars)		-	-	-	15 000	15 000	-	15 000	-	-	15 000
Nigeria		89 312	(9 164)	-	-	80 148	-	80 148	80 148	-	-
Nigeria		69 715	(86 245)	-	-	-	-	543 478	543 478	-	-
Nigeria		5 000	11 680	-	-	16 680	-	-	-	-	-
Norway (kroner)		147 296 740	951 575	49 587 947	6 567 940	154 016 255	46 149 315	108 666 940	-	-	108 666 940
Paraguay (guarani)		75 000	-	25 200 000	75 000	150 000	75 000	-	-	-	75 000
Paraguay (guarani)		1 718 963	(134 057)	25 200 000	1 563 276	3 148 182	1 584 906	1 563 276	-	-	1 563 276
Peru (US dollars)		369 000	-	-	389 000	778 000	-	389 000	389 000	-	389 000
Peru (US dollars)		26 972	255 264	25 000	25 253	307 489	282 236	25 253	-	-	25 253
Poland (zloty)		81 473	-	-	30 000	111 473	81 473	30 000	-	-	30 000
Portuguese (Escudo)		1 336 968	-	-	-	1 336 968	477 624	859 374	859 374	-	408 614
Philippines (pesos)		1 297 884	154 480	7 400 000	408 614	1 860 978	566 727	1 294 251	885 637	-	408 614
Poland (zloty)		496 230	(66 375)	65 670 960	447 960	877 815	429 855	447 960	-	-	447 960

SCCHEDULE 1 (continued)

Donor, \$/ Portugal (escudos)	31 December 1984	Additions and subtractions ^{b/}	Planned for 1986 c/ US dollar		Total	Collected in 1985	Balances 31 December 1985	Composition of balances For 1986 and prior years		For 1986 and future years
			Local currency	equivalent				For 1985	For future years	
Portugal (escudos)	120 482	1 256	22 500 000	140 625	262 363	104 363	158 000	17 375	140 625	
Oman	200 000	-	-	-	200 000	200 000	-	-	-	
Republic of Korea (US dollars)	893 000	-	-	852 667	893 000	893 000	852 667	-	852 667	
Romania	1 338 775	25 821	-	1 364 596	1 745 667	721 739	642 857	-	721 739	
Rwanda (US dollars)	-	15 000	-	15 000	30 000	15 000	15 000	-	15 000	
Saint Christopher and Nevis	8 845	37 520	-	-	46 365	27 845	27 845	-	27 845	
Saint Lucia	93 554	-	-	-	93 554	18 520	74 220	74 220	-	
Saint Vincent and the Grenadines (US dollars)	69 120	16 675	-	16 675	102 470	16 675	85 795	69 120	16 675	
Samoa	6 250	-	-	-	6 250	6 250	-	-	-	
Sao Tome and Principe	1 244	15	-	-	1 259	1 259	-	-	-	
Saudi Arabia (US dollars)	590 000	-	-	3 500 000	7 000 000	3 500 000	3 500 000	-	3 500 000	
Senegal (US dollars)	335 578	100 000	-	100 000	536 679	536 679	536 679	436 679	100 000	
Seychelles	2 000	-	-	-	2 000	1 000	1 000	1 000	-	
Sierra Leone	155 274	(56 266)	-	-	99 008	12 331	86 677	86 677	-	
Singapore	1 748	340 000	-	-	340 000	120 000	220 000	220 000	-	
Somalia (shillings)	1 791	(791)	-	-	1 000	1 000	-	-	-	
Spain (pesetas)	2 726 344	(31 702)	-	45 000	1 495	1 495	1 076	538	538	
Sri Lanka (US dollars)	937 616	-	531 000 000	3 438 710	6 133 352	2 694 642	3 438 710	857 736	3 438 710	
Sudan	1 722 875	(1 722 875)	-	857 736	1 795 352	79 680	1 715 672	680 000	857 736	
Suriname (US dollars)	40 000	-	-	15 000	60 000	-	60 000	-	60 000	
Swaziland (emalangeni)	25 425	-	30 000	11 494	5 747	5 747	25 000	10 000	15 000	
Sweden (kronor)	128 571 429	74 698 038	70 000 000	8 150 327	212 467 894	48 367 507	164 052 387	11 494	11 494	
Switzerland (francs)	33 280 000	3 521 470	6 600 000	3 157 895	39 529 365	17 662 714	22 294 651	-	22 294 651	
Syrian Arab Republic	-	283 526	-	-	283 526	283 526	-	-	-	
Thailand (US dollars)	1 001 030	-	-	1 001 030	2 002 060	1 001 394	1 000 666	-	1 000 666	
Togo	2 340	-	-	2 340	2 340	2 340	-	-	-	
Tokelau Islands (US dollars)	2 850	-	-	-	5 828	2 850	3 078	-	3 078	
Tonga (US dollars)	20 000	-	-	-	20 000	-	20 000	20 000	-	
Trinidad and Tobago (dollars)	166 000	-	400 000	131 111	277 778	166 667	111 111	-	111 111	
Tunisia (dinars)	25 635	(6 442)	-	292 387	540 580	248 193	292 387	-	292 387	
Turkey (US dollars)	1 825 301	(144 000)	-	946 000	2 734 301	1 633 198	2 579 198	1 633 198	946 000	
Uganda (shillings)	26 549	(9 753)	10 000 000	11 198	27 994	-	27 994	16 796	11 198	
Ukrainian Soviet Socialist Republic (ruble)	395 662	(12 139)	337 500	437 176	820 699	363 523	437 176	-	437 176	
Union of Soviet Socialist Republics (roubles)	1 758 499	(34 361)	1 500 000	1 943 005	3 667 143	1 724 138	1 943 005	-	1 943 005	
United Arab Emirates	675 000	-	-	-	675 000	-	675 000	675 000	-	

SCREEN 1.1 : (continued)

Colon 2	Balance 31 December 1984	Pledges for 1985 c/ US dollar equivalent		Total	Collected in 1985	Balance 31 December 1985	Composition of balance For 1985 and For 1986 and future years	
		Local currency	US dollar equivalent				For 1985 and future years	For 1986 and future years
United Kingdom of Great Britain and Northern Ireland (pounds)	24 213 075	21 000 000	31 157 270	55 * 49	24 410 679	31 157 270	-	11 157 270
British Virgin Islands	5 700	-	-	700	7 500	-	-	-
Montserrat	12 057	-	-	13 168	5 700	-	-	-
Turks and Caicos Islands	2 000	-	-	25 802	-	23 168	23 168	-
United Republic of Tanzania (shillings)	22 701	500 000	29 851	113 463	59 731	53 732	23 861	29 851
United States of America	170 000 000	-	-	168 689 781	135 439 781	33 250 000	33 250 000	-
Turkey	400 000	-	-	600 000	600 000	-	-	-
Venezuela (US dollars)	2 000	-	-	3 000	3 000	-	-	-
Venezuela (US dollars)	1 368 979	-	1 100 000	2 200 000	1 100 000	1 100 000	-	1 100 000
Viet Nam (US dollars)	14 996	-	15 000	29 996	13 000	16 996	1 996	15 000
Yemen (US dollars)	31 706	-	13 110	44 810	-	44 810	31 500	13 110
Yugoslavia (new dinars)	1 071 345	146 398 144	773 951	1 649 273	796 806	852 467	78 516	773 951
Zambia	145 439	-	-	117 618	111 588	6 030	6 030	-
Zimbabwe (dollars)	68 966	102 000	61 818	123 930	62 112	61 818	-	61 818
Total	873 574 531	-	340 446 465	1 523 963 444	662 780 125	861 183 319	55 987 441	605 195 878

(Note 6)

(Statement 1)

a/ The description shown in parentheses represents the currency in which the 1986 pledge was denominated.

b/ Includes, in addition to exchange adjustments, pledges made in 1985 for 1987 and 1988. Also includes adjustments to pledges for 1986 and 1987 announced in previous years by the following Governments: Czechoslovakia, Denmark, Finland, Romania, Sweden and Switzerland.

c/ Represents pledges made in 1985 only.

d/ Includes the following future years' pledges announced for years 1987 and 1988 in the currency shown in parentheses:

Government	Pledges for 1987		Pledges for 1988	
	Local currency	US dollar equivalent	Local currency	US dollar equivalent
Denmark (kroner)	462 240 000	50 795 664	489 219 200	54 859 253
Ireland (pounds)	85 000 000	15 228 358	83 000 000	15 229 358
Norway (25 dollars)	-	52 508 000	-	-
Sweden (kroner)	405 000 000	52 941 176	405 000 000	52 941 176
Total	-	171 474 138	-	123 029 787

SCHEDULE 1 (concluded)

Part III. Status of voluntary contributions to the Special Measures Fund for the Least Developed Countries as at 31 December 1985
(United States dollars)

Donor a/	Balance 31 December 1984	Pledges for 1986		Total	Collected in 1985	Balance 31 December 1985	Composition of balance	
		Local currency	US dollar equivalent				For 1985 and prior years	For 1986 and future years
Benin (US dollars)	3 020	1 000	1 000	1 000	1 000	1 000	-	1 000
Bhutan (US dollars)	6 504	-	1 730	4 750	3 020	1 730	-	1 730
Burundi (francs)	42 332	10 000	877	7 895	-	7 895	7 018	877
Egypt (pounds)	787 402	17 392	21 166	63 498	-	21 166	-	21 166
Finland (markkas)	744 681	5 000 000	1 62 764)	1 642 049	42 332	917 431	-	917 431
France (francs)	1 400	7 000 000	(55 026)	1 604 688	724 638	915 033	-	915 033
Malawi (kwacha)	-	2 000	(210)	2 469	689 655	1 170	-	1 170
Morocco (dirham)	-	-	662 252	662 252	1 299	-	-	-
Rwanda (US dollars)	444	-	-	500	-	500	-	500
Sao Tome and Principe	1 000	-	6	450	-	-	-	-
Sierra Leone	5 714 286	-	(528)	472	-	472	472	-
Sweden (kronor)	2 400 000	50 000 000	251 623	12 501 857	5 965 909	6 535 948	-	6 535 948
Switzerland (francs)	-	6 500 000	43 711	5 550 759	2 440 711	3 110 048	-	3 110 048
United Republic of Tanzania (shillings)	-	500 000	-	29 851	-	29 851	-	29 851
Total	9 701 178	-	836 578	22 072 510	10 530 266	11 542 244	7 490	11 534 754

(Note 6)

(Statement I)

a/ The description shown in parentheses represents the currency in which the 1986 pledge was denominated.

TRDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' and other contributors' cost-sharing contributions as at 31 December 1985

(United States dollars)

Government and other contributors	Recorded in current year		For 1985 and prior years		Collected in 1985		Balance 31 December 1985		Composition of balance		
	For 1985 and prior years	For future years	Total	For 1985 and prior years	For future years	Total	Balance 31 December 1985	For 1984 and prior years	For 1985	For 1986 and future years	
Afghanistan	132 600	-	103 600	-	-	103 600	102 600	117 694	0	-	
Algeria	4 938 035	1 176 636	5 521 045	2 246 552	354 095	2 4 0 647	2 920 398	-	12	652	
Angola	399 000	-	399 000	350 000	-	350 000	49 000	-	0	-	
Arab Fund for Economic and Social Development	33 474	-	33 474	33 474	-	33 474	-	-	-	-	
Arab Gulf Programme for United Nations Development and Organizations	(625 818)	62 500	2 272 500	721 682	-	721 682	1 551 214	-	923 714	627 500	
Arab Maritime Transport Academy	786 600	253 400	1 040 000	786 600	3 400	790 000	250 000	-	-	250 000	
Argentina	3 348 669	2 389 308	15 979 558	4 823 740	308 500	5 132 240	10 847 318	15 000	8 604 499	2 227 819	
Australia	(120 975)	-	(120 975)	(120 975)	-	(120 975)	-	-	-	-	
Bahrain	(16 543)	756 859	610 702	5 597	154 725	160 322	650 380	9 000	48 246	602 134	
Bangladesh	9 000	-	178 676	-	-	-	178 676	-	12 008	166 668	
Belgium	233 225	-	(54 564)	85 000	56 660	56 660	28 340	-	28 340	-	
Belize	121 000	-	(36 000)	-	-	-	2 251 078	-	411 993	-	
Bolivia	271 970	1 839 085	411 993	647 214	501 835	501 835	145 379	31 205	114 174	1 839 085	
Bolivia	531 030	577 318	1 208 348	582 675	-	582 675	625 673	-	48 355	577 318	
Brazil	3 418 399	2 109 430	6 476 510	2 989 226	649 567	3 838 793	2 637 717	45 000	1 332 854	1 259 863	
British Virgin Islands	15 000	-	15 000	15 000	-	15 000	-	-	-	-	
Bulgaria	-	-	5 723	5 723	-	5 723	-	-	-	-	
Burundi	-	-	(152)	(152)	-	(152)	-	-	56 722	2 837 104	
Burundi	(78 420)	364 497	4 295 217	1 215 658	185 733	1 401 391	2 693 626	-	2 807 157	2 715 405	
Cameroon	144 569	209 458	6 851 349	1 494 316	134 471	1 628 787	5 222 962	-	193	-	
Canada	15 198	-	15 198	15 005	-	15 005	-	-	-	-	
Cayman Islands	432 998	337 546	985 761	574 780	220 000	774 780	410 962	-	3 000	407 981	
Chile	2 507 902	644 568	3 402 470	2 364 902	220 000	2 384 902	910 261	293 000	574 568	574 568	
China	3 349 165	577 439	4 719 216	2 605 987	29 744	2 575 234	1 833 488	20 003	945 179	918 303	
Colombia	1 727 598	3 6 516	6 196 926	1 571 328	-	1 571 328	4 625 398	6 704	390 628	4 228 004	
Comoro	(134 613)	106 042	210 080	55 411	-	55 411	154 128	-	-	120 500	
Cook Islands	320 382	20 297	640 387	713 843	-	713 843	126 684	6 080	100 337	20 297	
Costa Rica	61 152	43 522	792 077	22 320	-	22 420	287 562	-	116 360	171 202	
Cote d'Ivoire	20 260	-	2 861	2 861	-	2 861	-	-	-	-	
Cyprus	-	-	45 870	45 870	-	45 870	-	-	-	-	
Czechoslovakia	45 970	-	138 282	175 788	-	175 788	-	-	-	-	
Denmark	11 000	-	314 076	138 282	6	200 000	114 070	-	-	114 070	
Democratic Yemen	280 716	-	280 716	211 170	-	211 170	81 546	-	-	81 546	
Dominica	9 000	-	9 000	-	-	-	-	9 000	-	-	
Dominican Republic	1 019 716	856 134	2 149 370	881 318	95 049	1 440 000	1 659 000	9 000	-	160 000	
Ecuador	1 007 340	289 452	1 129 427	524 845	234 802	759 747	369 680	122	63 671	1 109 332	
Egypt	(143 240)	(75 000)	247 000	-	-	-	247 000	-	-	-	
El Salvador	290 600	61 620	351 620	290 000	61 620	351 620	-	-	-	-	
Ethiopia	615 194	615 194	615 194	615 194	-	615 194	-	-	-	-	
European Community	53 476	-	53 476	-	-	-	-	-	-	-	
Finland	9 144 247	649 029	11 373 425	3 461 651	-	3 461 651	7 911 774	1 781 626	3 273 119	2 657 030	
France	409 357	289 382	310 668	387 468	76 800	387 468	426 857	-	236 907	189 950	
Germany, Federal Republic of	151 633	154 010	154 010	30 065	76 275	106 340	45 334	-	-	45 334	
Greece	(49 540)	279 857	353 048	(63 150)	163 007	99 857	154 010	-	-	154 010	
Guatemala	(18 843)	14 000	(18 843)	(18 843)	-	(18 843)	253 191	-	136 341	116 850	
Guinea	110 000	-	110 000	2 828	-	2 828	107 172	-	42 172	55 000	
Guinea-Bissau	9 300	8 200	179 900	167 900	-	167 900	9 000	9 000	-	9 000	
Haiti	6 976	486 823	3 145 483	1 546 591	115 955	1 662 547	1 482 936	184 014	437 484	854 428	
Honduras	1 987 443	-	48 508	48 508	-	48 508	193 318	-	-	193 318	
Hong Kong	300 454	-	300 404	107 086	-	107 086	193 318	-	-	-	
India	1 136 098	4 866 010	8 644 098	3 367 250	130 900	3 494 150	5 149 508	-	414 798	4 734 710	
Indonesia	2 641 990	-	2 641 990	-	-	-	-	-	-	-	

SCHEDULE 2 (continued)

Government and other contributors	Recorded in current year			Collected in 1985			Composition of balance			
	Balance 31 December 1984	For 1985 and prior years		Total	For 1985 and prior years		Total	For 1984 and prior years		For 1986 and future years
		For 1985	For future years		For 1985	For future years		For 1984	For 1985	
Inter-American Development Bank	420 000	606 700	539 104	1 565 804	514 712	-	1 051 092	511 988	539 104	-
International Fund For Agricultural Development	626 527	(44 438)	(267 302)	314 787	314 787	-	314 787	-	-	-
International Monetary Fund	113 670	(158 679)	159 609	114 600	(45 009)	159 609	114 600	-	-	-
Italy	54 050	801 700	984 843	1 840 593	651 700	-	651 700	150 000	984 843	-
Jamaica	5 799 631	3 448 934	5 267 007	14 475 572	4 808 753	-	4 808 753	3 842 011	5 267 007	-
Japan	353 581	1 145 938	590 669	2 090 188	1 369 044	345 366	1 714 410	127 275	245 303	-
Jordan	811 676	230 282	313 695	1 355 653	834 831	209 021	311 801	114 185	197 616	-
Kenya	560 443	(542 865)	-	17 578	17 578	-	17 578	-	-	-
Kuwait	1 381 729	(429 312)	570 139	1 522 556	831 942	94 612	596 002	120 475	475 527	-
Latin American Institute for Economic and Social Planning	-	24 911	-	24 911	24 190	-	24 190	721	-	-
Lebanon	1 796 579	(1 316 273)	1 333 825	1 814 131	(146 240)	146 240	1 814 131	10 000	1 804 131	-
Liberia	162 100	-	-	162 100	162 100	-	162 100	162 100	-	-
Libyan Arab Jamahiriya	5 784 253	(1 437 796)	(1 400 148)	2 946 309	1 378 231	329 336	1 238 742	250 616	988 126	-
Madagascar	-	50 616	128 250	178 866	50 616	47 250	97 866	81 000	81 000	-
Malawi	-	105 000	139 000	244 000	105 000	-	139 000	-	139 000	-
Malaysia	-	28 866	-	28 866	(514)	-	29 380	29 380	-	-
Mali	-	134 748	39 102	173 850	100 000	-	73 850	34 748	39 102	-
Mexico	865 691	375 967	179 214	1 420 872	917 865	-	503 007	111 043	376 964	-
Miscellaneous	264 472	1 638 271	-	1 632 743	1 423 171	-	1 423 171	209 572	421 479	-
Morocco	1 104 442	86 022	45 026	1 235 490	439 850	185 461	625 311	188 700	-	-
Mozambique	-	50 800	-	50 800	50 800	-	50 800	-	-	-
Nepal	647 264	763 337	890 000	2 300 601	763 904	-	1 536 697	646 697	890 000	-
Netherlands	3 125 714	(456 057)	363 841	3 033 498	2 024 068	735 222	2 759 290	274 208	274 208	-
Netherlands Antilles	440	308 804	-	309 244	309 244	-	309 244	-	-	-
Nicaragua	60 018	228 757	228 000	516 775	214 357	-	214 357	74 418	228 000	-
Nigeria	2 583 979	(948 673)	(282 000)	1 407 306	1 398 503	-	1 398 503	8 803	8 803	-
Norway	-	934 681	167 000	1 101 681	451 681	-	451 681	650 000	167 000	-
Oman	157 130	695 956	495 421	1 348 507	736 577	4 814	741 391	115 926	490 607	-
OECD Special Fund	1 017 751	210 000	-	1 227 751	345 000	-	345 000	882 751	-	-
Pakistan	-	746 700	-	746 700	746 700	-	746 700	-	-	-
Panama	843 861	1 170 179	646 048	2 660 088	1 533 830	-	1 533 830	465 210	646 048	-
Papua New Guinea	566 182	297 253	337 027	1 200 462	858 852	-	858 852	4 583	337 027	-
Paraguay	56 947	280 985	375 500	713 232	334 932	-	378 300	3 000	375 300	-
Peru	614 789	119 493	268 513	1 002 795	442 062	-	442 062	78 122	466 933	-
Philippines	-	73 711	77 189	450 900	70 211	-	380 689	3 500	377 189	-
Portugal	418 865	(749 734)	427 265	(650 070)	778 050	-	127 980	13 255	286 030	-
Qatar	1 693 556	(146 187)	1 630 717	3 168 086	942 498	713 087	1 655 585	178 869	1 333 637	-
Republic of Korea	-	10 500	-	10 500	10 500	-	10 500	-	-	-
Rwanda	386 400	50 000	150 000	586 400	299 230	-	287 170	137 170	150 000	-
Saint Christopher and Nevis	9 000	60 000	-	9 000	-	-	9 000	60 000	-	-
Saint Lucia	9 000	-	-	9 000	-	-	-	-	-	-
Saint Vincent and the Grenadines	-	26 560	-	26 560	60 000	-	60 000	-	116 000	-
Samoa	120 000	80 477	-	80 477	80 477	-	80 477	-	-	-
Sao Tome and Principe	27 981 903	(8 574 587)	5 445 636	24 852 952	6 625 662	7 190 287	11 037 003	1 469	11 035 534	-
Saudi Arabia	754 700	(45 213)	28 135	737 622	55 407	-	55 407	184 880	494 915	-
Singapore	-	40 000	-	40 000	40 000	-	40 000	-	-	-
Somalia	-	(77 000)	(10 780)	250 330	404 870	40 741	250 330	117 698	132 632	-
Spain	338 110	250 208	40 741	559 107	151 229	-	113 456	113 456	-	-
Sri Lanka	268 158	370 278	11 764	440 942	56 943	-	289 713	277 949	11 764	-
Sudan	58 900	-	-	58 900	56 943	-	56 943	-	-	-
Suriname	-	56 943	-	56 943	56 943	-	56 943	-	-	-
Swaziland	372 632	(11 260)	-	361 372	361 372	-	361 372	-	-	-
Sweden	392 350	11 732	104 942	509 024	348 638	3 431	352 069	156 955	143 991	-
Switzerland	498 862	1 622 575	522 002	2 643 439	1 868 114	-	1 868 114	221 323	554 002	-
Switzerland	30 000	-	-	30 000	12 026	-	12 026	7 974	10 000	-
Syrian Arab Republic	50 000	72 197	47 100	169 297	122 197	30 000	152 197	-	17 100	-
Thailand	-	8 511	-	8 511	8 511	-	8 511	-	-	-
Togo	-	3 165	-	3 165	8 165	-	8 165	-	-	-
Tokelau Islands	5 000	-	-	5 000	5 000	-	5 000	-	-	-
Trust Territory of the Pacific	122 095	74 276	214 924	411 295	69 000	1 000	341 295	115 221	226 074	-
Tunisia	686 676	(40 059)	17 792	634 409	197 761	-	197 761	436 648	25 806	-
Turkey	1 190 173	(169 388)	299 900	1 320 685	576 374	-	576 374	362 143	354 231	-
Uganda	286 074	(702 784)	451 108	34 398	(416 710)	482 355	48 757	7 974	10 000	-
United Arab Emirates	1 790 950	16 562	1 067 132	2 874 644	504 781	942 175	1 426 957	286 204	5 147 321	-

SCHEDULE 2 (concluded)

Governments and other contributors	Recorded in current year		Collected in 1985		Composition of balance	
	For 1985 and prior years	For 1985 and prior years	Total	For 1985 and prior years	For 1984 and prior years	For 1986 and prior years
	Balance 31 December 1984	Balance 31 December 1985	Total	Balance 31 December 1985	For 1985	For 1986
United Nations	189 000	189 000	191 900	2 900	-	-
United Nations Centre for Human Settlements (Habitat)	55 600	36 368	179 645	143 277	22 200	22 200
United Nations Children's Emergency Fund (UNICEF)	-	-	435 000	165 000	270 000	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	-	-	5 500	5 500	-	-
United Nations Fund for Drug Abuse (UNFPA)	-	-	429 400	131 928	297 472	297 472
United Nations High Commissioner for Refugees (UNHCR)	-	150 594	339 064	188 470	150 594	150 594
United Nations Industrial Development Organization	-	-	75 000	75 000	-	-
United Nations Trust Fund for Sudanese Sabelian Activists	-	-	18 240	18 240	-	-
United Republic of Tanzania	68 871	(1 191 154)	(1 102 283)	(1 102 283)	-	-
United States of America	53 711	3 299 940	3 491 041	3 299 940	53 711	92 330
Uruguay	256 483	(139 982)	199 876	(80 027)	146 041	45 000
Venezuela	16 277	(18 859)	(5 543)	(5 543)	199 527	351
Venezuela	3 502 926	(2 004 971)	2 055 999	882 081	1 105 900	1 102 900
World Bank	(23 396)	131 076	290 970	111 676	107 300	39 000
World Health Organization	162 115	178 165	340 300	138 385	201 915	178 165
Yemen	588 300	(501 407)	485 893	36 693	284 295	284 295
Yugoslavia	700 000	(410 207)	703 793	1 680	701 913	566 000
Zimbabwe	77 586	(77 586)	-	-	-	-
Total	125 060 577	20 307 362	196 080 142	75 946 123	104 050 096	67 288 356

a/ This total does not include \$545,000, a transfer of prior years' income from extrabudgetary resources.

b/ Contributions outstanding for 1984 and prior years 3 263 819
 Contributions outstanding for 1985 33 497 921
 36 761 740
 (page 6)

UNEP'S UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' cash counterpart contributions as at 31 December 1985

(United States dollars)

Governments	Recorded in current year		Collected in 1985		Composition of balances	
	For 1985 and prior years	For future years	For 1985 years	For future years	For 1984 and prior years	For 1985 years
	Balance 31 December 1984	Total	Total	Total	Balance 31 December 1985	Total
Algeria	559 156	24 639	549 713	208 205	360 508	354 145
Bolivia	776	4 918	549 713	102	102	12 671
Brazil	53 153	465 076	522 177	518 229	102	-
Burma	622 604	12 232	12 232	3 948	11 831	9 721
Chad	250 050	161 018	886 750	256 555	619 355	95 840
Colombia	201 225	1 751 195	1 313 455	5 980	-	-
Costa Rica	653 515	1 761 643	267 962	267 962	293 681	526 274
Cuba	177 741	177 741	177 741	-	177 741	-
Other countries	36 967	36 967	36 967	3 967	-	-
Dominican Republic	6 787	6 787	6 787	-	-	-
Ecuador	1 800 391	21 840	21 840	21 840	-	-
Egypt	2 783 735	4 430	4 430	4 430	-	-
Guatemala	112 028	3 679 619	3 679 619	1 828 509	1 853 520	254 320
Honduras	440 765	575 160	575 160	-	282 633	103 892
India	275 900	147 421	147 421	-	27 409	10 644
Indonesia	283 956	180 566	180 566	16 079	876 471	678 471
Iran (Islamic Republic of)	24 150	235 651	235 651	-	9 315	9 315
Jamaica	1 351	11 719	11 719	16 079	115 140	60 591
Kenya	10 592	287 387	287 387	172 177	1 583	37 582
Laos (Laos)	57 288	4 105	4 105	-	59 215	17 672
Lebanon	121 348	26 163	26 163	44 030	323 949	123 849
Malaysia	170 754	784 511	784 511	122 699	704 511	147 621
Mali	378 969	10 592	10 592	-	378 969	147 761
Morocco	3 399	178 969	178 969	-	3 399	-
Mozambique	6 161	3 399	3 399	-	500 263	47 863
Niger	88 394	16 394	16 394	47 863	47 863	16 523
Nigeria	119 565	8 481	8 481	32 297	179 348	59 763
Pakistan	443 927	119 565	119 565	-	849 690	710 732
Paraguay	396 521	4 805	4 805	4 805	138 958	138 958
Philippines	1 312	22 561	22 561	-	25 673	22 561
Portugal	19 910	299 420	319 330	19 910	299 420	299 420
Republic of Korea	16 398	22 464	22 464	-	32 742	22 404
Saudi Arabia	18 778	18 778	18 778	-	18 778	-
Senegal	13 177 771	1 074 622	1 302 951	474 876	312 009	7 225 613
Sierra Leone	56 196	68 941	68 941	-	12 984 942	5 094 397
St. Lucia	2 193 534	1 309 201	763 686	160 979	68 961	180 761
Sudan	70 865	1 975	218 367	218 367	275 631	146 315
Togo	41 729	61 728	61 728	61 728	60 163	22 735
Tunisia	18 452	27 226	45 678	-	45 678	18 452
Turkey	179 061	12 451	27 825	19 883	7 952	7 714
United States of America	55 844	10 862	10 862	-	10 862	10 862
Yugoslavia	1 423	55 584	55 584	-	-	-
Zambia	507 202	1 778	1 778	-	4 098	4 098
	10 870	367 774	367 774	1 423	63 122	921
	-	5 280	7 356	-	4 092	4 092
	-	89 535	89 535	-	89 535	89 535
Fund total:	22 918 407	3 044 981	28 440 338	5 745 292	21 695 127	9 211 386 B/
					2 275 463 B/	10 396 278

(Statement 1)

Contributions outstanding for 1984 and prior years: 2 275 463
 Contributions outstanding for 1985: 9 211 386

11 486 849

Page 6

SCHEDULE 4

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Miscellaneous income and expenditure for the year ended 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
46 584 996	Income from investments	50 336 410
461 184	Interest on construction loans	54 478
17 203	Miscellaneous income from accounts of executing agencies (net)	2 471 417
(3 053 029)	Prior year interest on cost-sharing contributions transferred to extrabudgetary resources	(5 102 072) <u>a/</u>
	Net sundry income (expenditure):	
	Savings in liquidating obligations	
	of prior biennium	456 977
	Bank charges	(20 951)
	Premium on currency options	(965 994)
4 996 671	Other	<u>513 868</u>
(28 443 959)	Net adjustments on revaluation of currencies and gains/losses on exchange	(note 1 (c)) <u>43 557 134</u>
<u>20 563 066</u>	Total	(statement I) <u>91 301 267</u>

a/ Transfer to extrabudgetary income for programme and administrative support in field offices (schedule 7).

SCHEDULE 5

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

1985 expenditure by agency \$/

(Thousands of United States dollars)

Agency	Indicative planning figures (IPFs)				IPF add-on funds	Special Programs Resources	Special Industrial Services	Special Measures Fund for the Least Developed Countries	Cash counterpart	Subtotal	Programme support costs	Total
	Country	Regional	Inter-regional	Global								
United Nations	80 614	3 657	464	-	84 735	253	-	1 349	1 554	87 691	12 032	99 923
BCA	30	3 551	-	-	3 581	(36)	-	5	-	3 550	487	4 047
CECLAC	-	292	-	-	292	-	-	-	-	292	40	332
ESCAP	-	1 227	-	-	1 227	-	-	-	-	1 227	172	1 399
ESCAP	-	422	-	-	422	-	-	-	-	422	55	477
ESCAP	-	5 685	-	-	5 685	-	-	-	(84)	5 601	736	6 337
UNIDO	56 586	1 585	-	-	58 171	5	2 685	310	431	61 602	8 532	70 154
UNIDO	2 218	483	2 133	-	5 234	-	-	29	-	5 263	727	5 990
UNICEF	9 401	55	-	-	9 456	448	-	427	25	10 984	1 435	12 419
ILO	33 785	2 525	243	-	36 553	-	-	1 419	283	38 255	5 350	43 605
FAO	103 318	9 869	709	228	114 224	(13)	1 668	1 629	2 193	118 101	16 102	134 203
UNESCO	28 450	4 764	1	-	33 215	19	-	313	8	33 583	4 519	38 202
ICAO	24 646	6 764	-	-	31 410	9	-	37	56	31 506	4 393	35 899
IBRD	7 409	2 543	279	1 442	11 673	-	-	303	11	11 976	1 667	13 643
World Bank	20 796	4 113	3 917	2 563	31 389	6	-	11	1 957	33 345	3 217	36 562
IFU	846	714	-	-	1 560	52	-	-	-	1 612	355	1 967
ITC	17 542	4 312	-	-	21 874	-	-	68	23	21 965	2 921	24 886
IFC	9 911	3 259	-	-	13 170	-	-	322	-	13 492	1 956	15 448
IFU	1 835	1 481	109	-	3 425	-	-	74	-	3 499	709	4 208
IFC	714	1 009	-	-	1 723	-	-	128	-	1 851	877	2 728
IFC	1 251	446	-	-	1 697	-	-	(1)	-	1 736	962	2 708
ITC	4 114	843	716	-	5 733	-	-	54	-	6 037	762	6 805
IFC	953	246	-	-	1 199	-	-	-	-	1 239	158	1 397
AFSD	-	81	-	-	81	-	-	-	-	81	-	81
AustB	4 389	-	-	-	4 389	-	-	-	-	4 389	600	5 142
Governments	20 485	1 827	101	-	22 413	586	618	160	64	24 379	238	24 617
UNU	3 261	879	87	-	4 227	-	-	698	-	4 925	-	5 623
UNEP	18 285	5 730	947	11 157	36 119	3	3 426	292	246	42 179	4 226	47 005
TOTAL (inclusive of cost-sharing)	451 379	69 118	9 706	15 390	545 593	585	5 502	9 965	7 340	571 670	72 985	644 655
Charged to: Sources of funds as per column heading	393 289	66 313	7 543	14 333	481 478	585	5 356	9 570	7 340	507 014	65 955	572 969
Cost-sharing	58 090	2 805	2 163	1 057	64 115	-	146	395	-	64 656	7 030	71 686
TOTAL (inclusive of cost-sharing)	451 379	69 118	9 706	15 390	545 593	585	5 502	9 965	7 340	571 670	72 985	644 655

a/ Includes cost-sharing expenditure, where applicable.

b/ As shown in statement V to the nearest United States dollar.

c/ Includes \$164,230 charged to government cash counterpart contribution (statement IV).

d/ As shown in statement I to the nearest United States dollar.

SCHEDULE 6

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Budget appropriations and expenditure for the biennium 1984-1985

(United States dollars)

	Appropriations		Net appropriations	Expenditure		Income received	Net expenditure	Unencumbered balance	
	Gross appropriations	Estimated income		Disbursements	Unliquidated obligations				Gross expenditure
UNDP core activities	278 528 600	53 986 500	224 542 100	257 761 493	12 103 395	269 864 888	52 175 762	217 689 106	6 852 994
Office for Projects Execution	15 254 500	15 254 500	-	14 431 762	279 149	14 710 911	14 710 911	-	-
Inter-Agency Procurement Services Unit	2 072 700	2 072 700	-	2 042 896	29 999	2 072 895	2 072 895	-	-
United Nations Volunteers Programme	6 027 800	1 026 200	5 001 600	5 874 033	78 550	5 952 583	931 207	5 021 376	(19 776)
UNSO-UNDP/UNEP joint venture (institutional support)	2 255 500	1 268 900	986 600	1 666 841	33 366	1 700 207	969 933	730 274	256 326
Information Referral System for Technical Co-operation among Developing Countries	632 500	46 800	585 700	547 568	14 685	562 253	79 383	482 870	102 830
Consultative Group on International Agricultural Research	900 000	-	900 000	900 000	-	900 000	-	900 000	-
	305 671 600	73 655 600	232 016 000	283 224 593	12 539 144	295 763 737	70 940 111	224 823 626 a/	7 192 374
							(note 15)	(statement I)	

a/ Consisting of - \$107,803,154 charged against 1984 resources (statement I)
- \$117,020,472 charged against 1985 resources (statement I).

SCHEDULE 7

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Extrabudgetary income and expenditure for the year ended 31 December 1985

(United States Dollars)

	Balance as at 31 December 1984	Adjustments to opening balance	Adjusted balance as at 31 December 1984	Income received in 1985	Transfer between resources in 1985	Disbursements in 1985	Unliquidated obligations as at 31 December 1985	Expenditure Savings in liquidating prior year obligations	Total expenditure 1985	Balance available as at 31 December 1985
Support services provided by UNDP core activities to UNDP non-core activities and trust funds administered by UNDP	3 695 034	-	3 695 034	5 397 044	-	5 854 152	931 948	(134 811)	6 651 289	2 440 789
Administrative support of activ- ities financed by the Reserve for Construction Loans to Governments	5 098	-	5 098	16 756	-	(687)	900	-	213	21 642
Programme and administra- tive support in field offices	6 267 879	(557 011) ^{a/}	5 710 868	9 027 705 ^{c/}	26 564 ^{b/}	3 774 115	210 823	(4 672)	3 980 266	10 784 871
Total	9 968 011	(557 011)	9 411 000	14 441 505	26 564	9 627 560	1 143 671	(139 483)	10 631 768	13 247 301
		(statement IV)		(statement I)	(statement IV)				(statement I)	(statement II)

^{a/} Transfer of \$545,000 to cost-sharing and \$12,011 to general resources resulting from prior year adjustments.

^{b/} Transfer to extrabudgetary resources of \$11,754 from IFF add-on funds and \$14,811 in respect of programme support costs as provided in cost-sharing budgets (statement IV).

^{c/} Includes \$5,102,072 transfer of prior year interest on cost-sharing contributions (schedule 4).

SCHEDULE 8

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Expert hiatus financing, extended sick leave costs and compensation
payments for the year ended 31 December 1985

(United States dollars)

<u>1984</u>		<u>1985</u>
	<u>Expert hiatus financing</u>	
25 671	ILO	11 943
160 856	FAO	249 317
12 841	UNESCO	-
5 772	ICAO	4 589
2 233	United Nations Department of Technical Co-operation for Development	12 741
<u>38 549</u>	ESCAP	<u>-</u>
<u>245 922</u>		<u>278 590</u>
	<u>Extended sick leave</u>	
-	United Nations Department of Technical Co-operation for Development	36 030
43 676	United Nations	-
32 057	UNIDO	66 895
89 782	ILO	14 758
170 003	FAO	297 668
38 868	ICAO	9 025
13 853	ITU	25 587
9 556	UNESCO	11 079
74 528	WHO	-
-	UNCTAD	21 750
<u>481 323</u>		<u>482 792</u>
	<u>Compensation payments to experts financially completed projects</u>	
<u>222 263</u>	UNIDO	<u>40 311</u>
<u>949 508</u>	Total	<u>801 693</u>
	(statement I)	

SCHEDULE 9

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Status of bilateral resources received under management service agreements as at 31 December 1985

(United States dollars)

Source of funding	Recipient country	Balance 31 December 1984	Advances received 1985	Cost of services		Unencumbered balance 31 December 1985
				Disbursements 1985	Unliquidated obligations as at 31 December 1985	
Italy	Chad	-	16 390 000	114 466	563 055	15 712 479
USAID	Costa Rica	164 884	-	162 904	169 361	(167 381)
IDA	Djibouti	-	145 000	2 169	21 925	120 906
Italy	Ethiopia	-	16 666 666	636 151	6 865 911	9 144 604
Australia	Lao People's Democratic Republic	171 900	127 569	141 497	26 099	131 873
Italy	Sudan	-	30 610 000	100 679	372 106	30 137 215
World Bank	Uganda	234 597	362 984	208 753	50 822	338 006
Australia	Viet Nam	429 750	724 449	422 287	33 023	698 889
		<u>1 001 131</u>	<u>65 026 668 a/</u>	<u>1 788 906</u>	<u>8 122 302</u>	<u>9 911 208 b/</u>

(Statement II)

a/ These amounts represent advances received from donor Governments in accordance with management service agreements entered into by UNDP for the provision of services to bilateral programmes.

b/ These amounts represent the cost of services provided by UNDP in accordance with management service agreements, and includes \$714,800 paid to UNDP for support services.

SCHEDULE 10

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments as at 31 December 1985

(United States dollars)

<u>1984</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1985</u>
<u>Current accounts</u>				
4 427		Austrian schillings	0.5000	7 623
61 072		Belgian francs	a/	18 556
179 491		Canadian dollars	a/	162 128
18 944		Danish kroner	a/	15 394
30 013		Deutsche mark	0.5000	74 668
4 170		Finnish markkaa	5.0000	117 648
35 530		French francs	a/	44 744
312		Israeli shekels	a/	111 854
6 180		Italian lire	a/	8 347
83 593		Japanese yen	1.5000	141 429
212 192		Netherlands guilders	a/	1 731 146
16 875		Norwegian kroner	a/	36 439
53 098		Pounds sterling	a/	40 117
981		Senegalese CFA francs	a/	1 184
10 605		Swedish kronor	a/	36 538
297 336		Swiss francs	0.2500	29 074
<u>304 735</u>		United States dollars	5.2500	<u>19 178</u>
<u>1 319 554</u>	Total			<u>2 791 067</u>
<u>Interest-bearing accounts</u>				
		United States dollars	7.2500	7 631 194
		United States dollars	9.6850	5 894 836
		United States dollars	7.3750	<u>5 114 271</u>
<u>20 839 301</u>	Total			<u>18 640 301</u>
<u>Call accounts</u>				
		United States dollars	7.3750	1 250 000
		Austrian schillings	6.5000	135 593
		Belgian francs	7.5000	229 412
		Canadian dollars	12.0000	699 275
		Danish kroner	8.2500	11 049 451
		Deutsche mark	4.2500	1 662 000
		Finnish markkaa	11.7500	293 578
		French francs	11.2500	2 032 680
		Irish pounds	8.5000	110 429
		Italian lire	11.7500	480 175
		Norwegian kroner	14.0000	1 343 046
		Swedish kronor	14.7500	8 771 242
		Swiss francs	1.5000	377 990
		Pounds sterling	11.0000	<u>3 353 116</u>
<u>15 326 648</u>	Total			<u>31 787 987</u>

SCHEDULE 10 (continued)

<u>1984</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1985</u>
	<u>Deposit-at-notice</u>			
<u>714 815</u>		Japanese yen	6.2500	<u>1 569 000</u>
	<u>Time-deposits</u>			
		United States dollars	14.0000	10 000 000
		United States dollars	8.2500	8 600 000
		United States dollars	8.3750	5 000 000
		United States dollars	8.3750	10 000 000
		United States dollars	8.1250	10 000 000
		United States dollars	8.1250	5 000 000
		United States dollars	8.1875	5 000 000
		United States dollars	8.1250	10 000 000
		United States dollars	8.1250	6 000 000
		United States dollars	8.1250	15 000 000
		United States dollars	8.6250	10 000 000
		United States dollars	8.4375	10 000 000
		United States dollars	8.2500	5 000 000
		United States dollars	8.1250	5 000 000
		United States dollars	8.0100	10 000 000
		United States dollars	8.1875	5 000 000
		United States dollars	8.2500	5 000 000
		United States dollars	8.0000	12 000 000
		United States dollars	8.0000	7 000 000
		United States dollars	8.0000	10 000 000
		United States dollars	8.1875	10 000 000
		United States dollars	7.8750	10 000 000
		United States dollars	8.1875	5 000 000
		United States dollars	8.0000	10 000 000
		United States dollars	8.0625	8 000 000
		United States dollars	8.0937	12 000 000
		United States dollars	7.9300	1 000 000
		United States dollars	8.1250	10 000 000
		United States dollars	8.0000	2 100 000
		United States dollars	7.8750	1 300 000
		United States dollars	8.0625	3 000 000
		United States dollars	8.1875	250 000
		United States dollars	7.9375	550 000
		United States dollars	8.1875	10 000 000
		United States dollars	8.0500	19 126 688
203 901 824		United States dollars	7.8750	400 000
		United States dollars	8.0000	<u>9 000 000</u>
				275 326 688
		Australian dollars	17.1875	1 724 138
		Australian dollars	15.0000	1 103 448
		Australian dollars	16.0000	517 241
		Australian dollars	17.1875	1 724 138
8 793 104		Australian dollars	16.7500	344 828
		Australian dollars	18.5000	<u>327 586</u>
				5 741 379
2 253 821		Austrian schillings	-	-
		Belgian francs	8.8750	2 058 824
		Belgian francs	8.8750	2 058 824
5 691 060		Belgian francs	9.1250	<u>2 058 823</u>
				6 176 471
		Canadian dollars	9.1975	2 173 913
		Canadian dollars	9.1500	7 246 377
		Canadian dollars	8.6075	3 623 189
5 435 114		Canadian dollars	8.8125	<u>556 159</u>
				13 599 638

SCHEDULE 10 (concluded)

<u>1984</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>		<u>1985</u>
<u>Time-deposits (continued)</u>					
1 363 635		Danish kroner	-	-	-
		Deutsche mar:	4.6875	7 200 000	
		Deutsche mark	4.6250	14 000 000	
229 509		Deutsche mark	5.1250	4 400 000	
		Deutsche mark	4.8125	<u>5 560 050</u>	31 160 050
		Finnish markkaa	12.3125	91 743	
299 212		Finnish markkaa	11.8750	<u>550 459</u>	642 202
		French francs	10.5620	3 267 974	
9 446 808		French francs	10.7500	<u>7 058 823</u>	10 326 797
		Italian lire	14.1250	1 166 181	
		Italian lire	1.7500	291 545	
		Italian lire	14.1250	1 166 181	
1 421 053		Italian lire	13.9000	<u>991 253</u>	3 615 160
		Japanese yen	6.5000	2 250 000	
		Japanese yen	8.0625	15 000 000	
		Japanese yen	8.0000	8 000 000	
		Japanese yen	7.8125	5 000 000	
5 802 470		Japanese yen	6.5000	9 300 000	
		Japanese yen	7.6250	<u>7 000 000</u>	46 750 000
		Netherlands guilders	5.7500	4 285 714	
		Netherlands guilders	5.7500	3 571 429	
		Netherlands guilders	5.8125	3 571 429	
		Netherlands guilders	5.8125	3 928 571	
		Netherlands guilders	5.6250	3 571 429	
		Netherlands guilders	5.9375	7 500 000	
1 318 840		Netherlands guilders	5.7500	<u>5 357 142</u>	31 785 714
312 195		New Zealand dollars	-	-	-
		Norwegian kroner	12.0000	264 901	
		Norwegian kroner	12.3750	2 649 007	
		Norwegian kroner	12.0000	198 675	
1 016 950		Norwegian kroner	12.0000	198 675	
		Norwegian kroner	12.0000	<u>264 901</u>	3 576 159
		Swedish kronor	13.2000	653 595	
		Swedish kronor	13.1000	1 307 189	
		Swedish kronor	12.8000	653 595	
		Swedish kronor	12.7000	1 307 189	
		Swedish kronor	12.6000	653 595	
3 428 571		Swedish kronor	11.7500	<u>1 307 190</u>	5 882 353
		Swiss francs	4.4375	4 784 689	
9 680 000		Swiss francs	4.5000	<u>526 316</u>	5 311 005
7 832 929		Pounds sterling	-	-	-
<u>266 226 795</u>	Total				<u>439 893 616</u>
<u>304 427 113</u>	Grand total			(Statement II)	<u>494 681 971</u>

a/ Interest rate varies.

SCHEDULE 11

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Operational Reserve as at 31 December 1985

(United States dollars)

<u>1984</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1985</u>
	<u>Call accounts</u>			
		Pounds sterling	11.0000	548 961
	<u>Time-deposits</u>			
		United States dollars	8.5000	10 000 000
		United States dollars	7.8750	7 000 000
		United States dollars	7.9375	20 000 000
		United States dollars	7.9375	10 000 000
55 000 000		United States dollars	8.0000	<u>3 228 125</u>
				50 228 125
		Canadian dollars	8.5000	3 623 188
10 000 000		Canadian dollars	8.8125	<u>3 067 029</u>
				6 690 217
		Deutsche mark	4.6875	12 000 000
		Deutsche mark	4.7500	8 800 000
		Deutsche mark	4.7500	6 000 000
		Deutsche mark	4.6250	3 800 000
		Deutsche mark	4.6250	2 800 000
		Deutsche mark	4.8125	4 000 000
40 000 000		Deutsche mark	4.0125	<u>439 950</u>
				37 839 950
		Japanese yen	7.5000	5 700 000
		Japanese yen	7.2500	2 500 000
		Japanese yen	7.2500	2 500 000
		Japanese yen	6.3750	1 500 000
		Japanese yen	6.3750	1 500 000
		Japanese yen	7.9000	6 000 000
20 000 000		Japanese yen	7.6250	<u>1 000 000</u>
				20 000 000
		Netherlands guilders	5.8750	5 357 143
		Netherlands guilders	5.9375	7 857 143
20 000 000		Netherlands guilders	5.7500	<u>1 785 714</u>
				15 000 000
		Swiss francs	3.9375	4 784 689
3 000 000		Swiss francs	4.5000	<u>2 822 966</u>
				7 607 655
5 000 000		Pounds sterling	11.4375	4 451 039
	<u>Participation in World Bank loans and bonds</u>			
		United States dollars	12.6100	4 771 875
		United States dollars	9.2300	5 000 000
		United States dollars	10.3800	10 000 000
		United States dollars	12.7600	10 000 000
45 000 000		United States dollars	11.2700	<u>20 000 000</u>
				49 771 875
		Deutsche mark	4.7500	2 000 000
-		Deutsche mark	4.7500	<u>160 050</u>
				2 160 050
2 000 000		Swiss francs	5.0625	2 392 345
	<u>Non-US\$ - Other securities</u>			
-		Canadian dollars	9.600	3 309 783
<u>200 000 000</u>	<u>Total</u>			<u>200 000 000</u>

(Statement II)

UNEP: UNITED NATIONS ENVIRONMENT PROGRAMME ACCOUNT

Status of the Reserve for Construction Loans to Governments as at 31 December 1985

(United States dollars)

A. Construction loans

Borrower	Repayment period of loan	Balance 31 December 1984	Adjustment	Additional advances made in 1985	Repayments received in 1985	Analysis of loan balance	
						Balance 31 December 1985	Due for 1985 and prior years
Botsswana, Government of	1975-89	251 315	-	-	46 837	204 478	254 478
Malawi, Government of							
- Phase I	1975-90	105 774	-	-	17 975	87 799	87 799
- Phase II	1976-91	88 939	-	-	12 500	76 439	76 439
- Phase III	1980-95	47 693	-	-	2 995	44 698	44 698
- Phase IV a/		946 129	-	-	-	946 129	946 129
East African Community b/	1976-90	390 279	-	-	-	390 279	-
Lesotho, Government of	1976-90	278 960	-	-	21 094	257 866	21 463
Swaziland, Government of	1976-90	72 789	-	-	6 058	66 731	66 731
Burundi, Government of	1976-90	210 165	-	-	32 462	177 703	177 703
- Phase I	1976-91	174 169	-	-	11 045	163 124	163 124
- Phase II g/		-	-	815 339	-	819 339	819 339
Democratic Yemen, Government of	1984-99	1 136 907	-	-	57 757	1 079 150	1 079 150
Angola, People's Republic of	1984-99	2 194 932	7 629 e/	-	111 859	2 090 702	2 090 702
Equatorial Guinea, Government of h/		848 775	-	101 560	-	950 375	950 375
Total		6 746 826	7 629	920 939	320 582	7 354 812	411 742

(Statement II)

B. Investments

TYPE	Currency	Interest rate	Amount
Time-deposits	United States dollars	8.0000	1 771 875
	United States dollars	9.0000	15 000 000
	United States dollars	8.0500	873 313
Total			17 645 188
Grand total			25 000 000

(Statement II)

a/ New housing loan repayment period will start when construction is completed.

b/ The "Mediation Agreement", which provides for settlement of the liabilities of the former East African Community, was signed in 1984. It provided for payment of the housing loan to UNEP in 1985. Payment has not yet been received and UNEP is pursuing this matter.

c/ Adjustment to 1984 repayment of principal.

SCHEDULE 13

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Junior Professional Officers' ProgrammeStatus of funds as at 31 December 1985

(United States dollars)

<u>Sources of financing</u>	<u>Balance 31 December 1984</u>	<u>Receipts</u>	<u>Subtotal</u>	<u>Disbursements</u>	<u>Balance 31 December 1985</u>
<u>Governments</u>					
Austria	(19 406)	-	(19 406)	9 877	(29 283)
Belgium	32 322	140 287	172 609	252 917	(80 306)
Canada	20 310	978 544	998 654	747 778	251 076
Denmark	696 593	784 036	1 480 629	1 023 965	456 664
Finland	285 226	502 244	787 470	459 195	328 275
France	189 411	158 240	347 651	292 161	55 490
Germany, Federal Republic of	292 728	944 862	1 237 590	780 438	457 152
Italy	1 602 852	-	1 602 852	1 336 182	266 670
Japan	396 145	799 493	1 195 638	781 931	413 707
Luxembourg	(28 996)	40 336	11 340	9 484	1 856
Netherlands	49 058	2 047 418	2 096 476	2 184 052	(87 576)
Norway	207 101	361 173	568 274	233 996	334 278
Sweden	244 266	459 419	703 685	563 474	140 211
Switzerland	140 627	216 582	357 209	158 533	198 676
	<u>4 108 237</u>	<u>7 432 634</u>	<u>11 540 871</u>	<u>8 833 981</u>	<u>2 706 890</u>

(Statement II)

SCHEDULE 14

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Part I: Status of voluntary contributions pledged as at 31 December 1985

(United States dollars)

Trust funds and contributors	Balance due 31 December 1984	Additions and adjustments a/	Pledges for 1986 b/		Total	Collected in 1985	Balance due 31 December 1985	Composition of balance	
			Local currency	United States dollars				For 1985 and prior years	For 1986 and future years
United Nations Capital Development Fund									
Afghanistan	2 000	-	-	-	2 000	-	2 000	-	-
Algeria	38 634	-	-	37 000	75 634	37 000	38 634	2 000	37 000
Argentina	700	35 000	-	35 000	70 700	35 000	1 634	1 634	35 000
Austria (489)	14 085	-	300 000	16 949	30 885	13 638	700	-	700
Bangladesh	4 285	156	-	4 617	9 058	4 441	-	-	16 949
Belgium	731 707	(484 537)	15 000 000	294 118	541 288	247 170	-	-	4 617
Benin	-	-	-	500	500	-	-	-	294 118
Bhutan	3 460	-	-	1 990	5 450	-	500	-	500
Botswana	6 757	(943)	10 000	4 878	10 697	3 460	1 990	-	1 990
Burkina Faso	2 128	230	-	-	2 358	5 814	4 878	-	4 878
Burma	5 000	-	-	-	5 000	1 053	1 305	1 305	-
Burundi	-	-	-	-	-	-	5 000	5 000	-
Cameroon	6 924	-	300 000	2 632	2 632	-	2 632	-	2 632
China	110 701	2 372	500 000	1 305	10 601	799	9 802	8 497	1 305
Cuba	22 222	(16 657)	300 000	94 044	188 088	-	188 088	94 044	94 044
Cyprus	1 000	(854)	20 000	22 060	43 428	21 368	22 060	22 060	22 060
Democratic Kampuchea	1 234	-	-	1 000	2 000	1 000	1 000	-	1 000
Democratic Yemen	1 940	-	-	-	1 234	1 000	-	-	1 234
Denmark	6 000 000	-	2 000 000	2 130	4 070	3 542	1 234	-	528
Egypt	-	3 870 527	-	219 780	10 090 307	2 178 218	7 912 089	-	7 912 089
Finland	1 039 370	(21 166)	-	-	(21 166)	-	-	-	-
France	106 383	(82 848)	7 000 000	1 284 404	2 240 926	956 522	1 284 404	-	1 284 404
Greece	10 000	7 382	2 000 000	261 438	375 203	113 765	261 438	-	261 438
Iran (Islamic Republic of)	15 000	-	-	10 000	20 000	10 000	-	-	10 000
Italy	2 105 263	227 099	4 200 000 000	2 448 980	4 781 342	2 332 362	15 000	15 000	-
Jamaica	8 800	-	-	-	8 800	-	2 448 980	-	2 448 980
Japan	500 000	1 000 000	-	-	1 500 000	1 500 000	8 800	8 800	-
Leo People's Democratic Republic	3 000	-	-	1 500	4 500	1 500	-	-	1 500
Lesotho	1 412	(136)	-	958	2 234	1 276	3 000	-	958
Liberia	10 000	-	2 500	-	10 000	-	10 000	-	-
Malawi	6 384	(900)	8 800	5 146	10 630	5 484	5 146	-	5 146
Maldives	600	-	-	600	1 200	600	-	-	600
Mali	500	-	-	-	500	-	500	-	-
Mauritius	-	816	-	-	816	-	-	-	-

SCHEMULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1984	Additions and adjustments a/	Pledges for 1986 b/		Total	Collected in 1985	Balance due 31 December 1985	Composition of balances	
			Local currency	United States dollars				For 1985 and prior years	For 1986 and future years
United Nations Capital Development Fund (continued)									
Burundi	10 616	(666)	-	-	9 950	-	9 950	-	-
Belgium	1 250	-	1 250	-	2 500	1 250	1 250	-	1 250
Bhutan	3 362 319	166 840	11 600 000	-	7 692 016	3 549 159	4 142 857	-	4 142 857
Bolivia	35 167	7 974	-	-	43 081	-	43 081	43 081	-
Brazil	4 772	(646)	-	-	4 076	-	4 076	4 076	-
Burkina Faso	10 460 847	(3 533 240)	30 000 000	-	10 842 117	3 017 607	7 823 510	-	7 823 510
Burundi	211 117	30 410	-	10 410	251 937	450	251 937	241 527	10 410
Canada	1 000	(1508)	-	-	472	-	472	472	-
Chad	15 650	(15 650)	22 000	-	512	-	512	289	223
China	3 657 143	161 039	40 000 000	-	9 046 940	3 818 182	5 228 758	-	5 228 758
Colombia	1 694 060	147 364	4 000 000	-	3 994 414	1 841 304	2 153 110	-	2 153 110
Costa Rica	2 995	30	3 139	-	5 935	4 568	1 367	-	1 367
Cuba	170 323	30	75 000	-	245 323	140 918	104 405	29 405	75 000
Dominican Republic - of	2 000 000	1 194	20 000	-	2 000 000	1 988 000	12 000	-	1 988 000
Dominican Republic - of	1 766	-	-	-	1 766	-	1 766	-	1 766
Dominican Republic - of	8 430	-	-	-	8 430	-	8 430	-	8 430
Dominican Republic - of	85 492	(29 730)	15 000 000	-	105 929	55 762	50 167	-	50 167
Dominican Republic - of	15 206	(10 124)	-	-	5 082	-	5 082	-	5 082
Dominican Republic - of	4 138	(430)	6 000	-	7 304	3 728	3 576	-	3 576
Trust fund total	22 441 768	1 478 701	20 398 143	-	54 316 612	21 876 782	32 440 830	504 752	31 937 078

(Statement VIII)

b/ Includes in addition to exchange adjustments, pledges made in 1985 for 1987 and 1988; also includes adjustments to pledges for 1986 and 1987 announced in previous years by the Government of Dominica.

c/ Represents pledges made in 1985 only.

d/ Includes the following future years' pledges announced for the year 1987 and 1988:

	Pledges for 1987		Pledges for 1988	
	Local currency	United States dollar equivalent	Local currency	United States dollar equivalent
Dominica	24 000 000	2 637 363	24 000 000	2 637 363
Barbados	-	-	-	-
Total	24 000 000	2 637 363	24 000 000	2 637 363

SCHEDULE 14 (continued)

Trust funds and contributors United Nations Revolving Fund for Natural Resources Exploitation	Balance due 31 December 1984	Additions and adjustments a/	pledges for 1986 b/ Local currency United States dollars		Total	Collected in 1985	Balance due 31 December 1985	Composition of balance For 1985 and For 1986 and Prior years future years	
Bangladesh	1 213	43	-	1 210	2 466	1 256	1 210	-	1 210
Benin	-	-	-	500	500	-	500	-	500
Burundi	-	-	-	877	877	-	877	-	877
Chile	5 000	-	100 000	5 000	10 000	-	5 000	-	5 000
Indonesia	10 000	-	-	10 000	20 000	10 000	10 000	-	10 000
Iraq	21 290	-	-	-	21 290	-	21 290	21 290	-
Japan	2 000 000	2 000 000	-	-	4 000 000	4 000 000	747 356	-	747 356 c/
Norway	1 038 993	(307 794)	3 000 000	397 351	1 128 550	381 194	1 000	1 000	-
Panama	1 000	-	-	-	1 000	-	1 000	-	-
Rwanda	-	-	-	500	500	-	500	-	500
Saint Lucia	-	-	-	5 000	5 000	-	5 000	-	5 000
Sierra Leone	1 000	(528)	-	-	472	-	472	-	472
Zaire	-	-	-	500	500	-	500	-	500
Trust fund total	3 078 496	1 691 721	-	420 938	5 191 155	4 397 450	793 705	22 762	770 943

(Statement VIII)

(Note 7)

a/ Includes exchange adjustments as well as adjustments to pledges for 1986 announced in previous years by the Government of Norway.

b/ Represents pledges made in 1985 only.

c/ Includes future years' pledges for Norway amounting to \$350,005 announced for the year 1987.

ANNEX 14 (continued)

Trust funds and contributions for Sub-Sub-Activities	Balance due 31 December 1984	Additions and adjustments ^{a/}	Pledges for 1986 by United States dollars		Collected in 1985	Balance due 31 December 1985	Composition of balance For 1985 and For 1986 and for the years before years
			Local currency	United States dollars			
Algeria	20 000	-	-	20 000	20 000	20 000	-
Benin	-	-	-	500	-	500	-
Cameroon	25 532	5 268	3 500 000	9 132	2 125	37 833	28 695
Chile	20 000	-	-	5 000	-	25 000	20 000
Denmark	545 454	721 513	2 000 000	219 780	1 486 747	1 318 680	1 318 680 E/
Iceland	94 488	(8 256)	1 000 000	183 456	86 232	183 486	-
Senegal	526 316	35 482	1 100 000 000	641 399	10 000	10 000	10 000
Togo	500	-	-	10 000	561 798	641 399	641 399
Sudan	10 000	-	-	10 000	-	10 000	-
Philippines	20 000	-	-	10 000	500	10 000	1 000
Portugal	20 000	-	-	13 000	10 000	10 000	10 000
Senegal	6 000	-	-	-	-	33 000	20 000
Sub-Total	2 285 714	2 587 474	20 000 000	2 614 379	4 873 188	2 614 379	6 000
Sweden	3 886	(1 698)	2 500 000	8 361	2 788	8 361	2 614 379
Yugoslavia	-	-	-	1 000	-	1 000	8 361
Zaire	-	-	-	1 000	-	1 000	1 000
Trust fund total	3 578 390	3 340 403	-	3 737 043	5 734 698	4 921 138	85 195
							4 435 943

(Statement IX)

a/ Includes, in addition to exchange adjustments, additional pledges made in 1985 for 1987 and pledges for 1988 announced by the Government of Denmark.

b/ Represents pledges made in 1985 only.

c/ Includes the following future years' pledges announced for the years 1987 and 1988:

	Pledges for 1987		Pledges for 1988	
	Local currency	United States dollar	Local currency	United States dollar
Denmark	4 000 000	439 560	4 000 000	439 560
Total	4 000 000	439 560	4 000 000	439 560

Trust funds and contributors	Balance due 31 December 1984	Additions and adjustments \$	Pledges for 1986 by		Total	Collected in 1985	Balance due 31 December 1985	Composition of balance for 1985 and prior years	For 1986 and future years
			Local currency	United States dollars					
United Nations Volunteers Programme Special Voluntary Fund									
Australia	10 000	-	10 000	-	20 000	10 000	10 000	-	10 000
Bangladesh	1 212	44	1 210	-	2 466	1 154	1 000	-	1 210
Belgium	162 602	(11 659)	235 294	12 000 000	366 237	150 843	235 294	-	235 294
Denmark	1 720	-	990	-	2 710	1 720	990	-	990
Finland	338	(47)	10 300	-	5 664	291	4 878	-	4 878
France	20 000	9 664	-	-	30 000	20 000	10 000	-	10 000
Brazil	42 553	-	-	-	42 553	42 553	42 553	-	42 553
Cameroon	20 000	9 664	-	-	40 000	20 000	20 000	-	20 000
Chile	158 000	99 021	50 000	-	247 021	45 744	191 277	-	191 277
Costa Rica	7 400	7 400	-	-	14 800	14 800	14 800	-	14 800
Denmark	1 412	8 870	250 000 000	-	260 272	145 773	114 499	-	114 499
Germany, Federal Republic of	10 000	(136)	2 500	-	10 000	1 276	10 000	-	10 000
India	131 579	(2 735)	-	-	128 844	69 450	59 394	-	59 394
Italy	72 385	(119 183)	1 000 000	-	359 633	110 877	248 756	-	248 756
Japan	500	-	1 500	-	2 000	1 515	1 515	-	1 515
Philippines	10 000	-	-	-	10 000	10 000	10 000	-	10 000
Republic of Korea	3 235	26	-	-	3 261	3 261	3 261	-	3 261
Sri Lanka	200 000	(57 774)	320 000	-	562 226	2 000	2 000	-	2 000
Sweden	3 000	5 064	-	-	8 064	3 000	5 064	-	5 064
Syrian Arab Republic	9 110	138	3 377	-	12 625	9 110	3 515	-	3 515
Tanzania	150 000	75 000	-	-	225 000	225 000	225 000	-	225 000
United States of America	1 426 910	3 350	-	-	1 430 260	1 350 124	80 136	-	80 136
Trust fund total			746 363	-	2 176 623	826 699	1 350 124	294 768	1 055 356

(Statement X)

(Statement Y)

5/ Includes, in addition to exchange adjustments, pledges made in 1985 for 1987 and 1988, also includes adjustments to pledges for 1986 and 1987 announced in previous years for Denmark.
 6/ Represents pledges made in 1985 only.
 7/ Includes the following future years' pledges announced for the years 1987 and 1988:

	Pledges for 1987		Pledges for 1988	
	Local currency	United States dollar equivalent	Local currency	United States dollar equivalent
Denmark	600 000	65 934	600 000	65 934
Norway	-	116 096	-	-
Total	-	182 030	-	65 934

EXHIBIT 14 (continued)

Type, funds and contribution United Nations Financing System for Science and Technology for Development	Balance due 31 December 1984	Additions and adjustments	Payments for 1986		Total	Collected in 1985	Balance due 31 December 1985	Composition of balance	
			Local currency	United States dollars				For 1985 and prior years	For 1986 and future years
Algeria	100 000	-	-	-	100 000	-	100 000	100 000	-
Anguilla	2 600	-	-	2 600	2 600	-	2 600	2 600	-
Bahrain	3 020	-	-	3 020	3 020	-	3 020	3 020	-
Bangladesh	1 750	-	-	1 750	1 750	-	1 750	1 750	-
Cameroon	5 222	-	2 000 000	5 222	4 750	-	5 222	-	1 750
Cuba	2 153	458	-	-	2 611	-	2 611	-	5 222
Cyprus	95 556	57	-	-	95 613	30 613	25 000	25 000	-
Dominican Republic	2 000	-	-	500	2 500	2 000	500	500	500
Ecuador	30 000	-	-	-	30 000	2 000	28 000	-	-
Egypt	91	-	1 000	926	1 017	1 000	17	17	-
El Salvador	23	-	-	-	23	-	23	-	23
France	2 000	-	4 000	-	6 000	2 000	4 000	4 000	2 000
Germany	100 000	-	-	-	100 000	2 000	98 000	98 000	-
Ghana	12 000	-	-	15 000	27 000	12 000	15 000	15 000	-
India	3 854	-	-	-	3 854	-	3 854	3 854	-
Jamaica	157 016	(9 132)	800 000	49 080	236 964	-	236 964	187 884	49 080
Kenya	1 575	-	2 000	1 000	4 575	1 575	3 000	3 000	1 575
Lesotho	3 236	(31)	2 000 000	3 205	5 430	3 205	2 225	2 225	3 205
Malawi	2 349	(302)	2 800	1 637	6 026	2 800	3 226	3 226	2 800
Mali	-	1 896	-	-	1 896	-	1 896	-	1 896
Mexico	150 000	-	-	-	150 000	150 000	-	-	-
Morocco	264	-	1 000	289	553	264	289	289	-
Nepal	5 000	-	-	-	5 000	-	5 000	5 000	-
Netherlands	6 000	(5 561)	-	-	439	-	439	439	-
Norway	4 000	-	-	2 000	6 000	2 000	4 000	4 000	-
Peru	1 000	-	-	-	1 000	-	1 000	1 000	-
Philippines	30 000	30 000	-	5 000	65 000	1 000	64 000	64 000	1 000
Republic of Korea	2 000 000	(2 000 000)	-	30 000	20 000	60 000	30 000	30 000	30 000
Saudi Arabia	4 000	-	-	2 000	6 000	-	6 000	6 000	-
Senegal	409	-	-	-	409	-	409	409	-
Sierra Leone	3 200	(550)	-	-	2 650	-	2 650	2 650	-
Spain	2 000	-	-	-	2 000	-	2 000	2 000	-
Sweden	10 000	-	-	-	10 000	-	10 000	10 000	-
Switzerland	25	(25)	-	-	-	-	-	-	-
Tanzania	1 725	-	-	-	1 725	-	1 725	1 725	-
Togo	5 000	-	-	-	5 000	-	5 000	5 000	-
Turkey	-	-	-	-	-	-	-	-	-

Trust funds and contributors	Balance due 31 December, 1985	Additions and adjustments	Pledges for 1985		Total	Collected in 1985	Balance due 31 December, 1985	Composition of balance	
			Local currency	United States dollars				For 1985 and Prior years	For 1986 and future years
<u>United Nations Financing System for Science and Technology for Development (continued)</u>									
Venezuela	31 574	(33 574)	-	1 000	2 000	-	2 000	1 000	1 000
Zaire	1 000	(6 145)	-	-	24 467	23 605	862	862	-
Zambia	30 612	(475)	-	-	4 349	-	-	-	-
Zimbabwe	4 828	-	-	-	-	-	-	-	-
Trust fund total	2 719 951	(1 873 795)		123 955	970 111	298 383	671 728	547 773	123 955
									(Note 7)
<u>United Nations Special Fund for Land-Locked Developing Countries</u>									
Afghanistan	10 000	-	-	-	10 000	-	10 000	10 000	-
Bhutan	3 020	-	-	1 730	4 750	3 020	1 730	-	1 730
Bolivia	3 000	-	-	-	3 000	-	3 000	3 000	-
Brazil	10 000	10 000	-	-	20 000	20 000	-	-	-
Burundi	2 439	192	100 000	877	3 508	2 000	3 508	2 631	877
Laos People's Democratic Republic	2 000	-	-	1 000	3 000	2 000	1 000	-	1 000
Lesotho	847	(82)	-	575	1 340	-	575	-	575
Libyan Arab Jamahiriya	50 000	-	1 500	-	50 000	-	50 000	50 000	-
Malawi	3 287	(224)	2 200	1 287	4 350	1 215	3 135	1 848	1 287
Nepal	2 000	-	-	2 000	4 000	2 000	2 000	-	2 000
Peru	1 000	-	-	-	1 000	-	1 000	1 000	-
Philippines	1 016	-	-	1 000	2 016	-	1 516	516	1 000
Rwanda	18 254	-	-	500	500	500	-	-	500
Senegal	565	2 500	-	1 000	3 565	-	3 565	3 565	-
Swaziland	2 000	(182)	-	1 000	3 818	-	3 818	3 818	-
Thailand	2 000	-	-	1 000	3 000	2 000	1 000	-	1 000
Togo	213	-	-	-	213	-	213	-	-
Tunisia	445	20	396	511	976	-	976	465	511
Zambia	18 367	(3 687)	-	-	14 680	14 163	517	517	-
Zimbabwe	4 138	(410)	6 000	3 636	7 364	3 728	3 636	-	3 636
Trust fund total	132 591	8 137		15 116	155 834	49 604	106 230	91 114	15 116
									(Note 7)

ANNEXURE 14 (continued)

Trust funds and contributors	Balance due 31 December 1964	Additions and adjustments 3/	Payments for 1966		Collected in 1965 3/	Balance due 31 December 1965	Composition of balance	
			Local currency	United States dollars			For 1965 and prior years	For 1966 and future years
UNEP Trust Fund for the Manhood Programme of the Fund for Namibia	-	191 166	-	-	191 166	-	-	-
United Nations Fund for Namibia (National Programme)	-	191 166	-	-	191 166	-	-	-
Trust fund total	-	191 166	-	-	191 166	-	-	-
United Nations Development Fund for Women								
Algeria	-	10 000	-	10 000	10 000	10 000	-	10 000
Australia	-	21 000	116 000	75 862	21 000	75 862	-	75 862
Bahrain	-	5 000	-	42 000	5 000	21 000	-	21 000
Belgium	-	77 851	4 000 000	156 282	77 851	-	-	-
Bolivia	-	2 439	-	-	-	78 431	-	78 431
Burundi	-	-	100 000	8 877	-	2 439	2 439	-
Canada	-	6 523	1 000 000	9 134	-	2 877	-	877
Chile	-	116 294	1 000 000	2 611	116 294	2 611	-	2 611
China	-	-	724 638	834 322	116 294	724 638	-	724 638
Colombia	-	5 000	-	5 000	5 000	-	-	-
Congo	-	4 000	-	6 000	3 500	30 000	-	30 000
Cuba	-	11 444	-	2 000	3 500	2 500	500	2 000
Cyprus	-	5 097	-	11 444	11 444	11 444	-	-
Democratic Yemen	-	9 977	-	5 097	5 097	-	-	500
Denmark	-	3 083	-	1 400	900	-	-	-
Finland	-	2 000	-	1 400	2 000	2 000	-	1 940
French Republic	-	2 000	-	5 023	2 000	150 000	3 083	150 000
Germany	-	1 647	-	152 000	1 647	1 647	-	-
Greece	-	2 000	-	2 000	-	2 000	-	-
Guinea	-	-	1 000 000	2 000	-	-	-	-
Guinea-Bissau	-	-	300 000	183 000	-	4 000	-	2 000
Honduras	-	-	39 216	39 216	-	183 486	-	183 486
Iceland	-	-	40 000	40 000	-	39 216	-	-
India	-	-	3 500	3 500	-	46 000	-	46 000
Indonesia	-	2 000	-	2 000	-	2 500	-	3 500
Italy	-	1 000	-	186	106	2 000	2 000	-
Jamaica	-	6 000	2 000	2 000	1 000	1 000	-	1 000
Japan	-	20 000	-	6 000	6 000	-	-	-
Kenya	-	40 000	-	20 000	20 000	20 000	-	20 000
Madagascar	-	5 000	-	8 000	-	8 000	-	8 000
Malawi	-	3 000	-	8 000	-	3 000	-	3 000
Mali	-	224 082	350 000 000	3 000	-	3 000	3 000	3 000
Nigeria	-	-	204 082	428 164	204 082	224 082	-	204 082
Tanzania	-	-	-	-	-	-	-	-
Togo	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Yemen	-	-	-	-	-	-	-	-
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	-	-	-	-	-	-	-	-
Total								
		224 082	350 000 000	428 164	204 082	224 082	20 000	204 082

(Statement XIII)

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due		Additions and adjustments a/		Pledges for 1986		Collected in 1985 b/	Balance due 31 December 1985	Composition of balance	
	31 December 1984	Local currency	United States dollars	Total	For 1985 and prior years	For 1986 and future years				
United Nations Development Fund for Women (continued)										
Jamaica	-	-	815	815	-	-	182	733	733	-
Japan	300 000	-	-	300 000	-	-	-	300 000	300 000	-
People's Democratic Republic of Yemen	1 000	-	1 500	1 500	-	-	3 000	1 000	1 000	1 500
Zanzibar	1 000	2 200	843	1 843	-	-	-	1 843	1 000	843
Libyan Arab Jamahiriya	50 000	-	-	50 000	-	-	-	50 000	50 000	-
Malaysia	2 000	-	-	2 000	-	-	-	2 000	2 000	-
Maldives	1 000	-	-	1 000	-	-	-	1 000	1 000	-
Mexico	-	363 700	72*	363 700	-	-	-	727	-	727
Morocco	25 000	-	-	25 000	-	-	-	25 000	25 000	-
Netherlands	131 502	600 000	214 286	345 786	-	-	131 502	214 286	-	214 286
New Zealand	12 624	-	-	12 624	-	-	12 624	-	-	-
Norway	12 000	8 000 000	1 059 603	1 071 603	-	-	235 295	1 059 603	-	1 059 603
Oman	19 000	-	-	19 000	-	-	-	19 000	19 000	-
Pakistan	19 706	125 000	7 754	27 460	-	-	19 706	17 500	10 000	7 500
Peru	500	-	-	500	-	-	-	500	500	-
Philippines	15 039	-	1 000	16 039	-	-	1 000	15 039	14 039	1 000
Republic of Korea	2 000	-	1 867	3 867	-	-	2 000	1 867	-	1 867
Rwanda	-	-	500	500	-	-	-	500	-	500
Sao Tome and Principe	456	-	-	456	-	-	456	-	-	456
Senegal	12 113	-	1 500	13 613	-	-	-	13 613	12 113	1 500
Senegalles	139 355	-	-	139 355	-	-	-	139 355	139 355	-
Spain	2 000	-	-	2 000	-	-	-	2 000	2 000	-
Sweden	120 853	1 200 000	156 863	277 546	-	-	120 853	156 863	-	156 863
Syrian Arab Republic	500	-	-	500	-	-	-	500	500	-
Thailand	-	-	3 000	3 000	-	-	-	3 000	-	3 000
Topo	1 586	-	-	1 586	-	-	-	1 586	1 586	-
Trinidad and Tobago	-	2 420	672	1 044	-	-	-	522	522	522
Turkey	379	-	-	379	-	-	-	379	379	-
Uganda	1 120	2 000 000	3 360	3 360	-	-	-	3 360	1 120	2 240
United Arab Emirates	500 000	-	-	500 000	-	-	500 000	-	-	500 000
United Republic of Tanzania	2 442	-	-	2 442	-	-	-	2 442	2 442	-
United States of America	500 000	-	4 000	504 000	-	-	499 284	716	716	4 000
United States of America	500	-	-	500	-	-	-	13 000	9 500	4 000
Yugoslavia	500	-	-	500	-	-	-	500	500	-
Zambia	-	-	1 724	1 724	-	-	-	1 724	-	1 724
Zimbabwe	6 439	5 000	3 030	9 469	-	-	6 439	3 030	-	3 030
Trust fund total	2 638 300	-	3 061 028	5 699 328	-	-	2 014 131	3 685 197	624 169	1 761 028

(Note 7)

(Statement XIV)

a/ Represents unpaid pledges in the amount of \$1,499,305 as at 30 June 1985 transferred from the United Nations, exchange rate adjustments and any other subsequent adjustments.
b/ Represents contributions collected by UNDP since 1 July 1985.

SCHEME 14 (continued)

	Trust funds and contributors		Pledges for 1986		Total	Collected in 1985	Balance due 31 December 1985	Composition of balance due for 1985 and before years
	Balance due 31 December 1984	Additional and adjustments	Local currency	United States dollars				
DPF Resery Account								
Trust funds and contributors								
Austria	-	5 482	1 000 000	56 497	56 497	40 000	56 497	-
Iceland	34 518	-	-	-	40 000	-	-	-
Trust fund total	34 518	5 482	-	56 497	96 497	40 000	56 497	56 497
United Nations Trust Fund for OPERATIONAL PROGRAMS IN LESOTHO								
Sweden	228 572	12 595	-	-	241 167	110 448	130 719	130 719
Trust fund total	228 572	12 595	-	-	241 167	110 448	130 719	130 719
UNDP Development Study Programme								
Austria	150 000	-	-	-	150 000	150 000	-	-
Tunisia	70 000	4 924	-	36 000	4 924	-	100 000	70 000
Turkey	220 000	-	-	30 000	100 000	-	100 000	70 000
Trust fund total	220 000	4 924	-	30 000	254 924	154 924	100 000	70 000

(Statement XVI)

(Statement XVII)

(Statement XVIII)

(Page 7)

Part II. Status of contributions to trust funds established by the Administrator as at 31 December 1985

(United States dollars)

	Balance 31 December 1984	Recorded in current year		Total	Collected in 1985		Total	Balance 31 December 1985	Composition of balance	
		For 1985 and prior years	For future years		For 1985 and prior years	For future years			For 1984 and prior years	For 1985 future years
Commitments and other contributions	-	-	-	-	-	-	-	-	-	-
Initial Initiative Against Avoidable Disablement (IIRVAC)	-	101 174	-	101 174	101 174	-	101 174	-	-	-
Non-governmental organizations and individuals	-	101 174	-	101 174	101 174	-	101 174	-	-	-
Trust fund total	-	101 174	-	101 174	101 174	-	101 174	-	-	-
(Statement XVI)										
Trust Fund for the Training in the USSR of Specialists from Developing Countries	1 406 800	(46 230)	1 554 404	2 914 974	1 360 570	-	1 360 570	1 554 404	-	1 554 404
Union of Soviet Socialist Republics	1 406 800	(46 230)	1 554 404	2 914 974	1 360 570	-	1 360 570	1 554 404	-	1 554 404
Trust fund total	-	-	-	-	-	-	-	-	-	-
(Statement XVII)										

UNEP Trust Fund for Assistance
to Refugees-related Development
Projects in Africa

Algeria	-	300 000	-	300 000	300 000	-	300 000	-	-	-
Australia	-	671 261	-	671 261	666 800	-	666 800	4 461	-	-
Bahrain	10 000	-	-	10 000	10 000	-	10 000	-	-	-
Chile	-	10 000	-	10 000	10 000	-	10 000	-	-	-

ANNEXURE 14 (cont. from p. 13)

Governments and other contributors	Balance 31 December 1984	Recorded in current year		Collected in 1985		Balance 31 December 1985	Composition of balance	
		For 1985 and prior years	For 1985 and prior years	For 1985 and prior years	For 1984 and 1985 years		For 1985 and future years	
<u>UNEP Trust Fund for Assistance to Beneficial and Sustainable Projects in Africa (continued)</u>								
China	-	500 000	500 000	-	500 000	-	-	-
Cyprus	-	1 000	1 000	-	1 000	-	-	-
Democratic Republic of Congo	-	1 500	1 500	-	1 500	-	-	-
Ghana	-	50 000	50 000	-	50 000	-	-	-
Indonesia	20 000	-	20 000	-	20 000	-	-	-
Japan	-	2 597	2 597	-	2 597	-	-	-
Malaysia	-	3 099	3 099	-	3 099	-	-	-
Oman	-	30 000	30 000	-	30 000	-	-	-
Philippines	50 000	-	50 000	-	50 000	-	-	-
Singapore	-	10 000	10 000	-	10 000	-	-	-
Spain	-	5 000	5 000	-	5 000	-	-	-
Thailand	5 000	-	5 000	-	5 000	-	-	-
Trinidad and Tobago	-	2 063	2 063	-	2 063	-	-	-
Trust fund total	85 000	1 638 520	1 723 520	1 719 059	1 719 059	4 661	4 461	-
								(Note 7)
<u>UNEP Trust Fund to Combat Famine and Drought in Africa</u>								
United Republic of Tanzania	-	101 408	101 408	-	101 408	-	-	-
Trust fund total	-	101 408	101 408	101 408	101 408	-	-	-
								(Statement XIII)
<u>Trust Fund for the Moroccan Contribution to the Arabian Petroleum Training Centre in Sebha</u>								
Norway	2 598 869	77 942	272 384	1 094 891	1 094 891	1 854 304	-	1 854 304
Trust fund total	2 598 869	77 942	272 384	1 094 891	1 094 891	1 854 304	-	1 854 304
								(Statement XIII)

ANNEXURE 14 (continue*)

	Balance 31 December 1984	Recorded in current year for 1985 and prior years		Collected in 1985 for 1985 and prior years		Total	Balance 31 December 1985	Composition of balance For 1984 and For 1985 Prior years			For 1984 and future years	
		For 1985	For future years	For 1985	Prior years			For 1985	Prior years	For 1984 and future years		
Governments and other contributors												
Trust Funds for Technical Assistance to World Bank Projects												
Jamaica	196 205	12 373	-	208 578	-	208 578	762 947	-	-	312 527	-	390 420
Paraguay	839 209	716 925	390 420	1 243 607	-	1 946 554	-	-	-	312 527	-	390 420
		729 790	390 420	1 452 185	-	2 155 132	-	-	-	-	-	-
Trust fund total	1 035 414											
UNEP/CIDA Trust Fund for Caribbean Project Development Facility												
Canada	-	360 000	-	-	-	360 000	360 000	-	-	360 000	-	-
		360 000	-	-	-	360 000	-	-	-	360 000	-	-
Trust fund total	-											
Australian Development Assistance Trust (ADAT)/ UNEP Project Trust Fund												
Australia	-	635 243	500 000	635 243	-	1 135 243	500 000	-	-	-	-	500 000
		635 243	500 000	635 243	-	1 135 243	500 000	-	-	-	-	500 000
Trust fund total	-											
Trust Fund for Action on Development Issues												
Colombia	-	60 000	-	60 000	-	60 000	-	-	-	-	-	-
Japan	-	500 000	-	500 000	-	500 000	-	-	-	-	-	-
Sweden	-	25 126	-	25 126	-	25 126	-	-	-	-	-	-
		585 126	-	585 126	-	585 126	-	-	-	-	-	-
Trust fund total	-											

(Statement XXIV)

(Statement XXV)

(Statement XXVI)

SCHEDULE 14 (concluded)

	Balance 31 December 1984	Recorded in current year		Total	Collected in 1985		Total	Balance 31 December 1985	Composition of balance			
		For 1984 Prior years	For future years		For 1985 Prior years	For future years			For 1984 and Prior years	For 1985	For 1986 and future years	
Governments and other contributors												
UNDP Trust Fund for Support to the Programme of the Ministry of Planning of Costa Rica	-	669 213	339 158	1 008 371	322 594	-	322 594	685 777	-	346 619	339 158	
Costa Rica	-	669 213	339 158	1 008 371	322 594	-	322 594	685 777	-	346 619	339 158	
Trust fund total	-	669 213	339 158	1 008 371	322 594	-	322 594	685 777	-	346 619	339 158	
												(Note 7)
UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer FOOD AID	-	405 494	-	405 494	405 494	-	405 494	-	-	-	-	
Peru	-	405 494	-	405 494	405 494	-	405 494	-	-	-	-	
Trust fund total	-	405 494	-	405 494	405 494	-	405 494	-	-	-	-	

(Statement XXVI)

(Statement XXVI)

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Part I: Status of Governments' and other contributors' cost-sharing contributions as at 31 December 1985

(United States dollars)

	Balance 31 December 1984	Recorded in current year		Collected in 1985		Balance 31 December 1985	Composition of balance		
		Prior years	For future years	Total	Prior years		For 1985 prior years	For 1986 and future years	
<u>United Nations Capital Development Fund</u>									
Arab Gulf Programme for United Nations Development Organizations	1 269 965	-	-	1 269 965	-	1 269 965	982 465	287 500	-
European Community	-	350 000	-	78 463	-	271 537	-	271 537	-
United States of America	-	655 000	-	655 000	-	655 000	-	-	-
Total	1 269 965	1 005 000	-	2 274 965	-	1 541 502	982 465	559 037	-
							(Note 7)	(Note 7)	(Note 7)
<u>United Nations Revolving Fund for Natural Resources Exploration</u>									
Belgium	-	4 778	-	4 778	-	4 778	-	-	-
Total	-	4 778	-	4 778	-	4 778	-	-	-
							(Statement VII)	(Statement VIII)	(Statement VIII)
<u>United Nations Trust Fund for Eudamo-Bahellian Activities</u>									
African Development Bank	-	353 359	-	353 359	-	353 359	-	-	-
Arab Gulf Programme for United Nations Development Organizations	2 342 238	(695 615)	-	1 656 623	456 623	456 623	960 000	240 000	6 717 031
Denmark	5 372 003	488 612	6 717 031	12 577 646	4 460 606	4 460 606	-	1 400 009	3 222 569
Finland	-	-	3 222 569	3 222 569	-	-	-	83 576	-
Gambia	83 576	-	-	83 576	-	-	-	-	-
Italy	228 000	300 000	-	528 000	228 000	228 000	-	300 000	-
Netherlands	1 087 974	1 087 974	1 557 912	4 200 957	324 324	324 324	1 370 357	682 857	1 823 419
Niger	1 555 071	5 829 705	4 432 622	5 829 705	4 432 622	4 432 622	-	1 397 083	218 543
Norway	-	384 883	218 543	2 429 580	810 903	1 618 677	-	1 400 134	-
Senegal	1 826 554	259 571	-	259 571	-	259 571	-	-	-
United Nations Environment Programme	107 000	36 768	506 792	974 560	404 482	404 482	-	63 286	506 792
Total	11 514 442	8 378 857	12 222 847	32 116 146	11 730 490	11 730 490	2 330 357	5 566 945	12 488 354
							(Note 7)	(Note 7)	(Note 7)
<u>United Nations Financing System for Science and Technology</u>									
Norway	-	60 000	-	60 000	-	60 000	-	-	-
Total	-	60 000	-	60 000	-	60 000	-	-	-
							(Statement XI)	(Statement XI)	(Statement XI)
<u>United Nations Special Fund for Land-Locked Developing Countries</u>									
Swaziland	-	7 145	-	7 145	-	7 145	-	-	-
Total	-	7 145	-	7 145	-	7 145	-	-	-
							(Statement XII)	(Statement XII)	(Statement XII)

SCHEDULE 15 (concluded)

	Balance 31 December 1984	Recorded in current year		Collected in 1985		Balance 31 December 1985	Composition of balance	
		For 1985 and Prior years	For future years	For 1985 and Prior years	For 1985 and Prior years		For 1985 Future years	
<u>Governments and other contributors</u>								
United Nations Development Fund for Women								
Netherlands	-	88 596	-	88 596	-	88 596	-	-
Total	-	88 596	-	88 596	-	88 596	-	-
(Statement XIV)								
<u>UNDP Energy Account</u>								
Colombia	125 300	-	-	125 300	-	125 300	-	-
Denmark	181 818	-	18 981	200 799	90 909	90 909	-	109 890
European Community	-	270 193	-	270 193	-	270 193	-	270 193
Netherlands	242 029	398 445	2 355	642 829	455 329	455 329	-	175 000
Non-governmental organization	143	420 662	-	420 805	420 805	420 805	-	12 500
Norway	-	117 500	-	117 500	117 500	117 500	-	-
Organisation of Petroleum Exporting Countries	924 613	505 000	20 000	1 449 613	-	1 449 613	42 200	807 964
Sweden	-	63 694	-	63 694	63 694	63 694	-	599 449
Switzerland	800 000	56 621	78 462	935 080	456 621	478 469	-	478 469
United Nations Institute for Training and Research	-	495 000	-	495 000	-	495 000	-	495 000
Total	2 273 903	2 327 115	119 805	4 720 823	1 730 158	2 990 665	42 200	1 748 157
(Statement XV)								

Part II: Status of Governments' and other contributors' cost-sharing contributions to trust funds established by the Administrator as at 31 December 1985

	UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition		UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa	
	Botswana	Total	United States of America	Total
Botswana	30 000	30 000	776 000	776 000
Total	30 000	30 000	776 000	776 000
(Statement XIX)				
United States of America	-	-	776 000	776 000
Total	-	-	776 000	776 000
(Statement XXI)				

(Note 7)

(Note 7)

SCHEDULE 15 (concluded)

Governments and other Contributors	Balance 31 December 1984	Recorded in current year For 1985 and Prior years		Collected in 1985 For 1985 and Prior years		Total	Balance 31 December 1985	Composition of balance For 1984 and Prior years		For 1985 and future years	
		1985	1984	1985	1984			1984	1985	1985	1986
<u>United Nations Development Fund for Women</u>											
Netherlands	-	88 596	-	88 596	-	88 596	-	-	-	-	-
Total	-	88 596	-	88 596	-	88 596	-	-	-	-	-
(Statement XIV)											
<u>UNDP Energy Account</u>											
Colombia	125 300	-	-	125 300	-	125 300	-	-	-	-	-
Denmark	181 818	-	18 981	200 799	90 909	90 909	109 890	-	-	-	109 890
European Community	-	270 193	-	270 193	-	270 193	270 193	-	-	270 193	-
Netherlands	242 029	398 445	2 355	642 829	455 329	455 329	187 500	-	-	175 000	12 500
Non-governmental organization	143	420 662	-	420 805	420 805	420 805	-	-	-	-	-
Norway	-	117 500	-	117 500	117 500	117 500	-	-	-	-	-
Organisation of Petroleum Exporting Countries	924 613	505 000	20 000	1 449 613	-	-	1 449 613	42 200	807 964	-	599 449
Sweden	-	63 694	-	63 694	63 694	63 694	-	-	-	-	478 469
Switzerland	800 000	56 621	78 465	935 090	456 621	456 621	478 469	-	-	-	478 469
United Nations Institute for Training and Research	-	495 000	-	495 000	-	-	495 000	-	495 000	-	-
Total	2 273 903	2 327 115	119 805	4 720 823	1 730 158	1 730 158	2 990 665	42 200	1 748 157	-	1 200 308
(Statement XV)											

Part II: Status of Governments' and other contributors' cost-sharing contributions to trust funds established by the Administrator as at 31 December 1985

UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition	Balance 31 December 1984	Recorded in current year For 1985 and Prior years		Collected in 1985 For 1985 and Prior years		Total	Balance 31 December 1985	Composition of balance For 1984 and Prior years		For 1985 and future years	
		1985	1984	1985	1984			1984	1985	1985	1986
<u>Botswana</u>											
Total	-	30 000	-	30 000	-	30 000	30 000	-	30 000	-	-
(Statement XIX)											
<u>UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa</u>											
United States of America	-	776 000	-	776 000	776 000	776 000	-	-	-	-	-
Total	-	776 000	-	776 000	776 000	776 000	-	-	-	-	-
(Statement XXI)											

SCHEDULE 16 (continued)

	Balance 31 December 1984		Recorded in current year For 1985 and prior years		Total		Collected in 1985 For 1985 and prior years		Total		Balance 31 December 1985		Composition of balance For 1984 and prior years		For 1985 and future years		
<u>Governments and other contributors</u>																	
United Nations Financing System for Science and Technology for Development																	
Goodwill Mission																	
Kenya	10 000		-	-	10 000		-	-				10 000		10 000			
Pakistan	20 000		-	-	20 000		-	-				20 000		20 000			
Total	30 000		-	-	30 000		-	-				30 000		30 000			
Regional Non-destructive Testing Network for Latin America and the Caribbean (Phase II)																	
Italy	1 171 600		-	-	1 171 600		-	-				1 171 600		-	561 500		610 100
Total	1 171 600		-	-	1 171 600		-	-				1 171 600		-	561 500		610 100
Recognition and Exploration for Geothermal Resources																	
Italy	-		1 124 300	-	1 124 300		1 124 300	-				-		-	-		-
Total	-		1 124 300	-	1 124 300		1 124 300	-				-		-	-		-
Application of Technologies Appropriate for Rural Areas (Phase II)																	
Italy	1 254 000		-	-	1 254 000		-	-				1 254 000		-	506 500		747 500
Total	1 254 000		-	-	1 254 000		-	-				1 254 000		-	506 500		747 500
Technological Information Pilot System																	
Italy	4 489 200		-	-	4 489 200		-	-				4 489 200		-	4 489 200		-
Total	4 489 200		-	-	4 489 200		-	-				4 489 200		-	4 489 200		-
Establishment of the Beijing National Food Technology Centre																	
Italy	-		655 500	-	655 500		655 500	-				-		-	-		-
Total	-		655 500	-	655 500		655 500	-				-		-	-		-
Computer-Based Management Training Programme																	
Norway	-		741 500	1 258 400	1 999 900		741 500	-				1 258 400		-	-		1 258 400
Total	-		741 500	1 258 400	1 999 900		741 500	-				1 258 400		-	-		1 258 400

	Balance 31 December 1984	Recorded in current year		Collected in 1985		Total	Balance 31 December 1985	Composition of balance	
		For 1985 and Prior years	For future years	For 1985 and Prior years	For future years			For 1984 and Prior years	For 1986 and future years
<u>Governments and other contributors</u>									
United Nations Financing System for Science and Technology for Development (continued)									
Strengthening the Computer Education and Computing Capability at the Asian Institute of Technology (AIT)	-	150 000	3 533 000	3 683 000	150 000	150 000	3 533 000	-	3 533 000
Norway	-	150 000	3 533 000	3 683 000	150 000	150 000	3 533 000	-	3 533 000
Total	-	150 000	3 533 000	3 683 000	150 000	150 000	3 533 000	-	3 533 000
UNEP/WHO Total	6 948 800	2 671 300	4 791 400	14 407 500	2 671 300	2 671 300	11 736 200	30 000	5 557 200
								(Note 7)	(Note 7)
(Statement XXVIII)									
<u>United Nations Trust Fund for Science and Technology Activities</u>									
Establishment of a Thematic Cartography for the Operation of Saline Soils in the Region of Sine Salum	30 000	-	-	30 000	-	-	30 000	30 000	-
Canada	30 000	-	-	30 000	-	-	30 000	30 000	-
Total	30 000	-	-	30 000	-	-	30 000	30 000	-
<u>Fuel Briquette Production and the Promotion of Improved Cooking Stoves for Household Use</u>									
Denmark	695 790	(220 550)	220 550	695 790	279 450	20 350	395 790	-	395 790
Total	695 790	(220 550)	220 550	695 790	279 450	20 550	395 790	-	395 790
<u>Wind Energy Utilization for Electrification</u>									
Denmark	-	497 340	2 285 280	2 782 620	497 340	152 660	2 132 620	-	2 132 620
Total	-	497 340	2 285 280	2 782 620	497 340	152 660	2 132 620	-	2 132 620
<u>National Institutional Support and Fuel Wood Plantation Establishment in Dese</u>									
Finland	58 000	-	-	58 000	56 497	-	1 503	-	1 503
Total	58 000	-	-	58 000	56 497	-	1 503	-	1 503
<u>Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Niger</u>									
Italy	3 000 000	-	-	3 000 000	-	-	3 000 000	-	3 000 000
Total	3 000 000	-	-	3 000 000	-	-	3 000 000	-	3 000 000

SCHEDULE 16 (continued)

Governments and other contributors	Balance 31 December 1984	Recorded in current year For 1985 and Prior years	Collected in 1985 For 1985 and Prior years	Total	Balance 31 December 1985	Composition of balance	
						For 1984 and prior years	For 1985 and future years
United Nations Trust Fund for Sudanese-Bahelian Activities (continued)							
Construction, Improvement and Maintenance of Secondary Roads - Brigade VI in Senegal	4 000 000	-	-	4 000 000	4 000 000	-	-
Total	4 000 000	-	-	4 000 000	4 000 000	-	-
Italy							
Construction, Improvement and Maintenance of Runways and Secondary Roads in Boa Vista and Mario Island, Cape Verde	265 000	-	-	265 000	265 000	-	-
Total	265 000	-	-	265 000	265 000	-	-
Management of Grazing Resources around Permanent Water Supplies							
Sweden	-	(16 450)	(16 450)	(16 450)	-	-	-
Total	-	(16 450)	(16 450)	(16 450)	-	-	-
Creation of Family Wood Lots in the Region of Koudougou							
Sweden	881 489	126 750	215 830	1 008 239	792 409	-	792 409
Total	881 489	126 750	215 830	1 008 239	792 409	-	792 409
Promotion and Production of Improved Cooking Stoves							
Sweden	122 214	(3 794)	118 420	118 420	-	-	-
Total	122 214	(3 794)	118 420	118 420	-	-	-
Improvement of Cooking Stoves in the Sahel							
Sweden	80 016	(3 684)	76 332	76 332	-	-	-
Total	80 016	(3 684)	76 332	76 332	-	-	-
Reforestation in South-East Niger							
Sweden	474 789	62 978	189 930	537 767	347 837	-	347 837
Total	474 789	62 978	189 930	537 767	347 837	-	347 837
UNSO Total	9 607 298	442 590	1 417 349	12 555 718	1 590 559	295 000	8 141 749
					10 965 159	295 000	8 141 749
							(Note 7)

SCHEDULE 16 (concluded)

	Balance 31 December 1984	Recorded in current year For 1985 and For future five years		Total	Collected in 1985 For 1985 and For future five years		Total	Composition of balance For 1984 and For 1985 five years		For 1986 and future years
		five years	years		five years	years		five years	years	
Commitments and other contributions	-	-	-	-	-	-	-	-	-	-
Initial Initiative Against AIDS in Disadvantaged (IIDA)	-	13 292	-	13 292	-	-	13 292	-	-	-
Assistance to the Centre for the Physically Handicapped (Nairobi, Nali)	-	13 292	-	13 292	-	-	13 292	-	-	-
Private funding	-	-	-	-	-	-	-	-	-	-
Total	-	26 584	-	26 584	-	-	26 584	-	-	-
UNEP Trust Fund to Combat Acid Rain in Africa	-	-	-	-	-	-	-	-	-	-
Ethiopia-Italy Programme of Rehabilitation and Development (EIFRD)	7 894 737	(751 800)	-	7 142 937	7 142 857	-	7 142 857	-	-	-
Italy	7 894 737	(751 800)	-	7 142 937	7 142 857	-	7 142 857	-	-	-
Total	7 894 737	(751 800)	-	7 142 937	7 142 857	-	7 142 857	-	-	-

(Statement XVIIII)

(Statement XVIIII)

SCHEDULE 17

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Status of contributions to Extrabudgetary Activities of Trust Funds established by the Administrator as at 31 December 1985

(United States dollars)

Governments and other contributors	Balance 31 December 1984	Recorded in current year		Collected in 1985		Balance 31 December 1985	Composition of balance	
		For 1985 and Prior years	For future years	For 1985 and Prior years	For future years		For 1984 and Prior years	For 1985 and future years
<u>UNDP Trust Fund</u>								
<u>To Combat</u>								
<u>Poverty and Hunger in Africa</u>								
Australia	-	70 423	-	70 423	-	-	-	-
Canada	-	364 964	-	364 964	364 964	-	-	-
Italy	-	-	2 044 000	-	-	2 044 000	-	2 044 000
Total	-	<u>435 387</u>	<u>2 044 000</u>	<u>2 479 387</u>	<u>435 387</u>	<u>2 044 000</u>	-	<u>2 044 000</u>

(Note 21)

(Statement XXII)

(Note 21)

SCHEDULE 18

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Investments as at 31 December 1985

(United States dollars)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>Trust Fund for Assistance to Colonial Countries and Peoples</u>				
Current accounts	United States dollars	5.2500		14 398
Call accounts	United States dollars	8.0000		<u>140 000</u>
Total				<u>154 398</u>

(Statement VI)

United Nations Capital Development Fund

Current accounts	Netherlands guilders	g/	2 464	
	Swedish kronor	5.2500	53 004	
	Turkish lira	g/	<u>327</u>	55 795
Interest-bearing accounts	United States dollars	7.2500		606 000
Time-deposits	United States dollars	7.8125	2 000 000	
	United States dollars	7.8750	2 000 000	
	United States dollars	7.8125	5 000 000	
	United States dollars	8.2500	5 000 000	
	United States dollars	8.1250	5 000 000	
	United States dollars	10.8750	7 000 000	
	United States dollars	8.4375	2 000 000	
	United States dollars	8.5000	7 800 000	
	United States dollars	8.3125	5 000 000	
	United States dollars	8.1125	8 000 000	
	United States dollars	8.2500	5 000 000	
	United States dollars	8.5625	2 100 000	
	United States dollars	8.4375	8 000 000	
	United States dollars	8.1875	5 300 000	
	United States dollars	8.5625	6 000 000	
	United States dollars	8.5000	4 000 000	
	United States dollars	8.5625	4 000 000	
	United States dollars	8.1875	3 000 000	
	United States dollars	8.1250	3 500 000	
	United States dollars	7.8750	6 200 000	
United States dollars	8.0312	1 300 000		
United States dollars	7.8750	400 000		
United States dollars	8.1250	<u>600 000</u>	98 200 000	
Total				<u>98 861 795</u>

(Statement VII)

Investments of the Operational Reserve

World Bank bonds	United States dollars	11.2600	10 000 000	
	United States dollars	12.7600	10 000 000	
	United States dollars	10.3800	5 000 000	<u>25 000 000</u>
Total				<u>25 000 000</u>

(Statement VIII)

SCHEDULE 10 (continued)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Revolving Fund for Natural Resources Exploration</u>				
Interest-bearing accounts	United States dollars	7.2500		841 000
Time-deposits	United States dollars	8.1200	1 500 000	
	United States dollars	8.1875	2 000 000	
	United States dollars	8.1250	2 000 000	
	United States dollars	8.1875	2 000 000	
	United States dollars	8.4375	2 500 000	
	United States dollars	8.1875	2 000 000	
	United States dollars	7.8125	1 500 000	
	United States dollars	7.9375	<u>1 250 000</u>	<u>14 750 000</u>
Total				<u>15 591 000</u>
				(Statement VIII)
<u>United Nations Trust Fund for Sudano-Sahelian Activities</u>				
Current accounts	Italian lire	g/		6 156
Interest-bearing accounts	United States dollars	7.2500		791 000
Time-deposits	United States dollars	8.1250	4 600 000	
	United States dollars	8.1250	2 000 000	
	United States dollars	8.0325	2 600 000	
	United States dollars	8.0000	3 500 000	
	United States dollars	8.0000	4 000 000	
	United States dollars	8.0000	<u>1 900 000</u>	<u>18 600 000</u>
Total				<u>19 397 156</u>
				(Statement IX)
<u>United Nations Volunteers Programme</u>				
Current accounts	United States dollars	5.2500		98 834
Interest-bearing accounts	United States dollars	9.5000		979 000
Time-deposits	United States dollars	7.9375	600 000	
	United States dollars	7.8100	<u>1 300 000</u>	<u>1 900 000</u>
Total				<u>2 977 834</u>
				(Statement X)
<u>United Nations Financing System for Science and Technology for Development</u>				
Interest-bearing accounts	United States dollars	7.2500		750 000
Time-deposits	United States dollars	8.1250	1 600 000	
	United States dollars	8.2188	2 000 000	
	United States dollars	8.1250	1 000 000	
	United States dollars	7.9375	800 000	
	United States dollars	8.0400	<u>1 700 000</u>	<u>7 100 000</u>
Total				<u>7 850 000</u>
				(Statement XI)

SCHEDULE 18 (continued)

<u>Trust funds/types</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Special Fund for Land-locked Developing Countries</u>				
Interest-bearing accounts	United States dollars	9.0000	650 000	
	United States dollars	7.2500	<u>195 000</u>	<u>845 000</u>
Total				<u>845 000</u>
				(Statement XII)
<u>UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia</u>				
Interest-bearing accounts	United States dollars	7.2500		555 000
Time-deposits	United States dollars	8.0625	850 000	
	United States dollars	7.8100	<u>1 000 000</u>	<u>1 850 000</u>
Total				<u>2 405 000</u>
				(Statement XIII)
<u>United Nations Development Fund for Women</u>				
Interest-bearing accounts	United States dollars	7.2500		494 000
Time-deposits	United States dollars	8.1250	750 000	
	United States dollars	8.0625	1 500 000	
	United States dollars	8.0000	1 300 000	
	United States dollars	8.0600	500 000	
	United States dollars	7.8750	1 000 000	
	United States dollars	8.2500	1 000 000	
	United States dollars	8.2500	1 300 000	
	United States dollars	8.3125	600 000	
	United States dollars	8.0313	<u>900 000</u>	<u>8 850 000</u>
Total				<u>9 344 000</u>
				(Statement XIV)
<u>UNDP Energy Account</u>				
Interest-bearing accounts	United States dollars	7.2500		761 000
Time-deposits	United States dollars	8.1875	250 000	
	United States dollars	8.1250	1 300 000	
	United States dollars	8.0000	1 000 000	
	United States dollars	7.8100	<u>1 200 000</u>	<u>3 750 000</u>
Total				<u>4 511 000</u>
				(Statement XV)
<u>UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition</u>				
Interest-bearing accounts	United States dollars	7.2500		1 043 000
Time-deposits	United States dollars	8.0312	1 300 000	
	United States dollars	8.3125	7 500 000	
	United States dollars	10.8125	1 000 000	
	United States dollars	8.3125	3 500 000	
	United States dollars	7.9375	<u>5 000 000</u>	<u>18 300 000</u>
Total				<u>19 343 000</u>
				(Statement XIX)

SCHEDULE 18 (concluded)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries</u>				
Interest-bearing accounts	United States dollars	7.2500		890 000
Time-deposits	United States dollars	8.1250	1 000 000	
	United States dollars	8.1875	2 000 000	
	United States dollars	7.7500	1 000 000	
	United States dollars	8.0000	<u>1 500 000</u>	<u>5 500 000</u>
Total				<u>6 390 000</u>
				(Statement XX)
<u>UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa</u>				
Time-deposits	United States dollars	7.8100	5 000 000	
	United States dollars	7.8100	<u>2 500 000</u>	<u>7 500 000</u>
Total				<u>7 500 000</u>
				(Statement XXI)
<u>United Nations Trust Fund for the Operational Programme in Lesotho</u>				
Current accounts	United States dollars	5.2500		34 466
Interest-bearing accounts	United States dollars	9.5000		<u>420 000</u>
Total				<u>454 466</u>
				(Statement XXVII)
<u>United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland</u>				
Current accounts	United States dollars	5.2500		<u>4 054</u>
				<u>4 054</u>
				(Statement XXVII)

a/ Interest rate varies.

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Capital Development Fund

Budget appropriation and expenditure for the biennium 1984-1985

(United States dollars)

	<u>Appropriation</u>	<u>Disbursements</u>	<u>Expenditure</u>		<u>Unencumbered balance</u>
			<u>Unliquidated obligations</u>	<u>Total expenditure</u>	
Gross appropriation and expenditure	5 595 600	5 478 590	60 361	5 538 951	56 649
Deduct: Income					
Staff assessment income	689 000	730 548	-	730 546	(41 546)
<u>Net appropriation and expenditure</u>	<u>4 906 600</u>	<u>4 748 044</u>	<u>60 361</u>	<u>4 808 405 a</u>	<u>98 195</u>

a/ Consisting of - \$2,337,033 charged against 1984 resources (statement VII)
 \$2,471,372 charged against 1985 resources (statement VII).

SCHEDULE 20

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources Exploration

Budget appropriation and expenditure for the biennium 1984-1985

(United States dollars)

	<u>Appropriation</u>	<u>Disbursements</u>	<u>Expenditure Unliquidated obligations</u>	<u>Total expenditure</u>	<u>Unencumbered balance</u>
Gross appropriation and expenditure	3 199 600	2 961 759	34 433	2 996 192	203 408
Deduct: Income					
Staff assessment income	377 900	380 620	-	380 620	(2 720)
<u>Net appropriation and expenditure</u>	<u>2 821 700</u>	<u>2 581 139</u>	<u>34 433</u>	<u>2 615 572 a/</u>	<u>206 128</u>

a/ Consisting of - \$1,251,188 charged against 1984 resources (statement VIII)
\$1,364,384 charged against 1985 resources (statement VIII).

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudano-Sahelian Activities

Budget appropriation and expenditure for the biennium 1984-1985

(United States dollars)

	<u>Appropriation</u>	<u>Disbursements</u>	<u>Expenditure Unliquidated obligations</u>	<u>Total expenditure</u>	<u>Unencumbered balance</u>
Gross appropriation and expenditure	4 085 400	3 010 339	58 451	3 068 790	1 016 610
Deduct: Income					
Staff assessment income	489 600	371 681	-	371 681	117 913
<u>Net appropriation and expenditure</u>	<u>3 595 800</u>	<u>2 638 658</u>	<u>58 451</u>	<u>2 697 109 a/</u>	<u>898 691</u>

a/ Consisting of - \$1,205,845 charged against 1984 resources (statement IX)
 \$1,491,264 charged against 1985 resources (statement IX).

SCHEDULE 22

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Financing System for Science and Technology for Development

Administrative and programme support costs

Budget appropriation and expenditure for the year ended 31 December 1985

(United States dollars)

	<u>Appropriation 1985</u>	<u>Disbursements 1985</u>	<u>Expenditure Unliquidated obligations as at 31 December 1985</u>	<u>Total expenditure 1985</u>	<u>Unencumbered balance as at 31 December 1985</u>
Gross appropriation and expenditure	1 766 080	1 207 426	40 720	1 248 146	517 934
Deduct: Income					
Staff assessment income	210 040	229 015	-	229 015	(18 975)
<u>Net appropriation and expenditure</u>	<u>1 556 040</u>	<u>978 411</u>	<u>40 720</u>	<u>1 019 131</u>	<u>536 909</u>

(Statement XI)

Note 1. Summary of significant accounting policies

The financial statements reflect the application of the following significant accounting policies:

(a) Income

Interest income is accrued as income in the year to which it relates. All other income is accounted for on a cash basis.

Government contributions receivable for the current and prior years are shown in memorandum form in the balance sheets of UNDP (statement II) and the trust funds (statements VI to XXVII). Contributions pledged for future years are reflected in detail in schedules 1 to 3 for UNDP, and in schedules 14 to 16 for trust funds administered by UNDP.

At its thirty-first session, the Governing Council authorized the establishment, with effect from 1 January 1985, of an accounting linkage between voluntary contributions, (including contributions to voluntary programme costs) and contributions to local office costs in such a manner that contributions are first accounted for against any shortfall in contributions to the local office costs. The total amount transferred from voluntary contributions (statement I) in respect to such linkage is reflected in schedule 6 and explained in note 15.

(b) Expenditure

All expenditure of UNDP is accounted for on an accrual basis. Project expenditure includes unliquidated obligations raised by the executing agencies in respect of goods and services provided for in the project budgets for 1985 and contracted for by the end of that year.

(c) Exchange rates

UNDP financial rule 104.2 provides that voluntary contributions received from Governments shall be translated into United States dollars using the United Nations operational rate of exchange in effect on the date of payment.

In accordance with UNDP financial rule 104.3, exchange adjustments of \$846,071 arising from the receipt of contributions from Governments have been recorded as a reduction to these contributions, and are shown on statement I accordingly. All other exchange adjustments have been recorded as miscellaneous income (expenditure) and are shown in schedule 4.

(d) Capital expenditure

The full cost of non-expendable equipment used for administrative purposes is charged to the UNDP biennial budget in the year in which it is purchased. An inventory is maintained of all non-expendable equipment (defined as items of equipment valued at \$400 or more a unit and with a serviceable life of at least five years, and items of equipment included in any special lists for which formal inventory records are maintained).

Note 2. Special Programme Resources

The Governing Council, at its twenty-eighth session in June 1981, authorized the carry over of the unspent balance of the Special Programme Resources as at 31 December 1981 as an addition to the authorized level of the Special Programme Resources for the third IPF cycle (1982-1986). In accordance with this authorization, the unspent allocations of the Special Programme Resources, recalculated at \$8.7 million as at 31 December 1981, have been added to the allocation approved for the third IPF cycle amounting to \$45,870,000. The status of this account as at 31 December 1985 was as follows:

	<u>United States dollars</u>
Unspent allocations brought forward from second IPF cycle	8 720 123
Amount allocated by the Governing Council	<u>45 870 000</u>
	54 590 123
Deduct:	
Expenditure during 1982	5 033 574
Expenditure during 1983	4 052 558
Expenditure during 1984	5 313 508
Expenditure during 1985 (schedule 5)	<u>5 356 294</u>
	<u>19 755 934</u>
Balance of Special Programme Resources as at 31 December 1985	<u><u>34 834 189</u></u>

Note 3. Government letters of credit

The amount shown in statement II represents two letters of credit in respect of contributions made to UNDP by a Government to the following:

\$2,845,000 - Support of child survival activities in Africa
\$500,000 - A regional project in Latin America.

The amount shown in statement VII represents a letter of credit in respect of a contribution made to UNCDF for the support of child survival activities in Africa.

Note 4. Operating funds provided by UNDP to, and unliquidated obligations of, executing agencies

Operating funds provided by UNDP to executing agencies and shown in statement II in the amount of \$31,638,493 consist of (a) balances amounting to \$31,513,834 (net), which after taking into account unliquidated obligations are consistent with the balances as reported by the executing agencies, and (b) \$124,659 in respect of transactions that were not reflected in the operating fund accounts as at 31 December 1985 but will be recorded in those accounts in 1986.

Unliquidated obligations of executing agencies are shown separately in statement II in the amount of \$142,961,567 and consist of \$130,664,493 in respect of agencies for which operating funds are provided and \$12,297,074 in respect of UNDP as an executing agency for its projects as shown in statement V.

Note 5. Amounts due from/to trust funds administered by UNDP

UNDP advances funds to, and receives funds for, the trust funds that it administers. The balance of these transactions as at 31 December 1985 is shown in the financial statement relating to each trust fund (statements VI to XXVII) and can be summarized as follows:

Due from trust funds administered by UNDP

(United States Dollars)

<u>1984</u>	<u>1985</u>
- United Nations Capital Development Fund (statement VII)	1 238 028
- UNDP Energy Account (statement XV)	13 734
690 362 UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women	-
9 782 UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition (statement XIX)	-
- United Nations Trust Fund for Sudano-Sahelian Activities (statement IX)	132 385
- United Nations Financing System for Science and Technology for Development (statement XI)	72 683
- UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII)	49 223
- United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland (statement XXVII)	170
<u>700 144</u> Total	<u>1 506 223</u>

(Statement II)

Due to trust funds administered by UNDP

(United States dollars)

<u>1984</u>		<u>1985</u>
466 261	Trust Fund for Assistance to Colonial Countries and Peoples (statement VI)	267 507
35 431	United Nations Capital Development Fund (statement VII)	-
5 154	United Nations Revolving Fund for Natural Resources Exploration (statement VIII)	17 172
20 920	United Nations Trust Fund for Sudano-Sahelian Activities (statement IX)	-
744 497	United Nations Volunteers programme (statement X)	262 667
30 143	United Nations Financing System for Science and Technology for Development (statement XI)	-
130	United Nations Special Fund for Land-locked Developing Countries (statement XII)	125 194
893 126	UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII)	-
383 882	Additional contributions to UNDP in support of United Nations Decade for Women projects	-
-	United Nations Development Fund for Women (statement XIV (b))	47 053
34 490	UNDP Energy Account (statement XV)	-
340	Initial Initiative Against Avoidable Disablement (IMPACT) (statement XVI)	35 404
2 944 095	Trust Fund for the Training in the USSR of Specialists from Developing Countries (statement XVII)	2 573 692
6 540 742	Trust Fund for the Special Netherlands Contribution for the Least Developed Countries (statement XVIII)	6 007 352
-	UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition (statement XIX)	34 093
277 812	UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries (statement XX)	388 428
10 000	UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa (statement XXI)	156 517

Due to trust funds administered by UNDP (continued)

(United States dollars)

<u>1984</u>		<u>1985</u>
168	UNDP Trust Fund to Combat Poverty and Hunger in Africa (statement XXII)	6 800 044
1 558 469	Trust Fund for the Norwegian Contribution to the Angolan Petroleum Training Centre in Sumba (statement XXIII)	114 282
391 917	Trust Fund for Technical Assistance to World Bank Projects in Jamaica (statement XXIV)	177 654
45 247	Trust Fund for Technical Assistance to World Bank Projects in Panama (statement XXIV)	452 159
45 479	Trust Fund for Technical Assistance to World Bank Projects in Zambia (statement XXIV)	6 090
101 522	Trust Fund for the Training in Bulgaria of Specialists from Developing Countries (statement XXV)	61 940
-	Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund (statement XXV)	538 113
371 191	UNDP Trust Fund for Action on Development Issues (statement XXVI)	170 148
-	UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer Food Aid (statement XXVI)	405 494
-	UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica (statement XXVI)	281 230
3 966	United Nations Trust Fund for Operational Programme in Lesotho (statement XXVII)	113 427
628	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland (statement XXVII)	-
90 627	UNROB Residual Funds - Bangladesh (statement XXVII)	43 571
5 411	Trust Fund Programme for the Republic of Zaire (statement XXVII)	515
<u>98 142</u>	UNDP Development Study Programme (statement XXVII)	<u>186 376</u>
<u>15 099 790</u>	Total	<u>19 266 122</u>

(Statement II)

Note 6. Governments' and other contributors' contributions - UNDP Account

Contributions due from Governments and other contributors for current and prior years that had not been paid by 31 December 1985 were as follows:

	<u>Voluntary contributions</u>	<u>Voluntary contributions for the Special Measures Fund for Least Developed Countries</u>	<u>Cost-sharing contributions</u>	<u>Cash counterpart contributions</u>	<u>Total</u>
	(United States dollars)				
1981 and prior years	1 085 084	-	57 250	3 378 767	1 480 101
1982	1 164 199	-	38 849	242 158	1 445 206
1983	1 265 664	2 632	1 156 511	573 334	3 018 141
1984	4 980 462	4 386	2 011 209	1 122 204	8 118 271
1985	47 472 032	472	33 497 921	9 211 386	90 181 811
Total	<u>55 987 441</u>	<u>7 490</u>	<u>36 761 740</u>	<u>11 486 849</u>	<u>104 243 520</u>
	(Schedule 1)	(Schedule 1)	(Schedule 2)	(Schedule 3)	(Statement II)

Note 7. Contributions due from Governments and other contributors - DWP administered trust funds

Contributions due from Governments and other contributors for current and prior years that had not been paid by 31 December 1985 (see schedules 14 to 16) were as follows:

	United Nations Development Fund	United Nations Capital Development Fund	United Nations Financing System for Science and Technology Development	United Nations Special Fund for Developing Countries	United Nations Development Fund for Women	DWP Energy Account	DWP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition	DWP Trust Fund for Assistance to Refugees related to Development Projects in Africa	Trust Fund for Technical Assistance to World Bank Project in Panama	UNEP/CIDA Trust Fund for Caribbean Development Facility	UNEP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica	UNEP Development Study Programme
Voluntary contributions												
1981 and prior years	234 75	10 000	-	2 581	142 216	64 754	181 802	-	-	-	-	-
1982	44 844	11 290	5 000	2 968	90 429	3 383	65 765	-	-	-	-	-
1983	41 385	1 000	11 502	5 000	125 000	4 534	11 083	-	-	-	-	-
1984	27 240	-	18 000	156 060	69 542	10 916	15 995	-	-	-	-	50 000
1985	156 808	472	50 693	128 219	120 586	7 527	349 524	4 461	312 527	360 000	346 619	20 000
Total (schedule 14)	504 752	22 762	85 195	294 769	547 773	91 114	624 169	4 461	312 527	360 000	346 619	70 000
Cost-sharing contributions												
1984 and prior years	982 465	-	2 330 357	-	-	-	42 200	-	-	-	-	-
1985	559 037	-	5 566 945	-	-	1 748 157	30 000	-	-	-	-	-
Total (schedule 15)	1 541 502	-	7 897 302	-	-	1 790 357	30 000	-	-	-	-	-
Total, voluntary and cost-sharing contributions	2 046 254	22 762	7 982 497	294 769	547 773	91 114	624 169	1 790 357	312 527	360 000	346 619	70 000
Contributions to sub-trust funds												
1984 and prior years	291 749	-	295 000	-	30 000	-	-	-	-	-	-	-
1985	6 875 264	-	8 161 749	-	5 557 200	-	-	-	-	-	-	-
Total (schedule 16)	7 167 013	-	8 456 749	-	5 587 200	-	-	-	-	-	-	-

Note 8. Cash at field offices

The majority of field offices maintain United States dollar bank accounts that are operated under the "zero-balance" system. The time-lag resulting from the issuance of cheques by the field offices to their clearance in New York results in a float at the end of the year. Such uncleared cheques as at 31 December 1985 amounted to \$19,381,916 and are included in accounts payable.

Note 9. Accounts payable

The amount of \$88,990,046 as shown in statement II includes, in addition to uncleared cheques of \$19,381,916, the sum of \$22,615,384 in respect of funds received from agencies for their regular programme.

Note 10. Support costs paid by the UNDP Office for Projects Execution to associated agencies for UNDP projects

The UNDP Office for Projects Execution has paid support costs to associated agencies in respect of work carried out on its behalf under inter-agency agreements and has received reimbursements from executing agencies in respect of work carried out on their behalf. It has also received reimbursement in respect of work that it has carried out as a co-operating agency for government-executed projects. The net total amount paid, of \$88,678, as shown in statement V, comprises:

	<u>United States dollars</u>
Support costs paid to associated agencies	<u>198 615</u>
Less: Support costs reimbursed by executing agencies	18 822
Support costs reimbursed in respect of government-executed projects	<u>91 115</u>
	<u>109 937</u>
Total	<u><u>88 678</u></u>

Note 11. Other amounts charged to IPFs

The amount of \$1,987,008 shown in statement V as "Other amounts charged to IPFs" during 1985 represents:

- (a) \$1,189,047 relating to devaluation of the Zaire currency in 1983;
- (b) \$522,556 representing project expenditure for the UNSO-UNDP/UNEP joint venture (programme support);
- (c) \$275,405 in respect of projects administered by units of UNDP other than the Office for Projects Execution.

Note 12. Unspent allocations and forward commitments

Unspent allocations issued against resources of the UNDP account as at 31 December 1985 amounted to approximately \$871.4 million, against which forward commitments entered into by the agencies were approximately \$218.2 million.

Note 13. Government contribution towards the costs of the senior industrial development field advisers (SIDFA) programme and sectoral support

(a) Government contribution towards SIDFA costs

The Governing Council, at its thirtieth session, called upon Member States to provide voluntary contributions to the senior industrial development field advisers programme aimed at maintaining and increasing the number of SIDFA posts on a global basis. The amount of \$19,092, as shown in statement I, represents contributions received in 1985.

(b) Sectoral support

The Governing Council also approved the carry-over of any savings arising from previous years to cover the net costs to UNDP for the services of senior industrial development field advisers. In accordance with this decision the balance of \$595,852 has been added to the allocation of \$5,885,000 for sectoral support for the biennium 1984-1985. Expenditure for the biennium 1984-1985 amounted to \$6,346,095, and consisted of:

United States
dollars

3 288 016	Charged to 1984 resources (statement I)
<u>3 058 079</u>	Charged to 1985 resources (statement I)
<u>6 346 095</u>	

Note 14. Extrabudgetary activities

Schedule 7 shows the resources available for financing UNDP core activities apart from the appropriations approved by the Governing Council. During 1985, \$14,441,505 was received for these activities and expenditure for the year totalled \$10,631,768. The balance of unexpended resources at 31 December 1985 is \$13,247,301, as shown in statement II.

Note 15. Income received for the biennial budget

The amount of \$70,940,111 shown on schedule 6 for income received in the biennium 1984-1985 consists of the following:

	UNDP core activities	Office for Projects Execution	Inter-Agency Procurement Services Unit	UNV	UNSO-		Total
					UNDP/UNEP	joint venture	
(United States dollars)							
Host Government cash contributions	21 605 013 a/	-	-	-	-	-	21 605 013
Staff assessment income	30 154 127 b/	1 743 018	300 221	930 222	239 659		33 367 247
Reimbursement of agency support costs:							
UNDP-funded activities	-	7 782 179 c/	1 772 674 d/	-	-	-	9 554 853
UNCDF-funded activities	-	1 014 480	-	-	-	-	1 014 480
UNSO-funded activities	-	1 673 557	-	-	-	-	1 673 557
Other activities	-	2 497 677	-	-	-	-	2 497 677
Reimbursement of UNSO-UNDP/UNEP joint venture	-	-	-	-	730 274	-	730 274
Proceeds of sale of equipment	37 021	-	-	985	-	-	38 006
Other income	459 004	-	-	-	-	-	459 004
Total	52 255 165	14 710 911	2 072 895	931 207	969 933		70 940 111

a/ Includes 1985 Government local office contributions of \$8,643,904 and transfers from voluntary contributions of \$3,859,421.

b/ Includes an amount of \$110,041 relating to staff assessment income for the Information Referral System for Technical Co-operation among Developing Countries.

c/ Consisting of - \$3,922,539 charged against 1984 resources (statement V)
- \$3,859,640 charged against 1985 resources (statement V).

d/ Consisting of - \$894,736 charged against 1984 resources (statement V)
- \$877,938 charged against 1985 resources (statement V).

Note 16. United Nations Capital Development Fund

(a) Project expenditure of \$22,837,136, shown in statement VII, is composed of \$6,480,181, representing disbursements made, or due to be made, to Governments of least developed countries under grant agreements with UNCDF for the implementation services and execution of projects by those Governments, and \$16,356,955, representing costs incurred by co-operating organizations in carrying out, with the agreement of the Governments concerned, international procurement services for equipment or supplies provided for in the grant agreements. The latter costs include support costs paid under the terms of grant agreements with recipient Governments to the UNDP Office for Projects Execution, in the amount of \$496,152, which is included in the total amount of \$14,710,911, as reflected in schedule 6 and explained in note 15.

(b) The amount of \$458,761 shown on statement VII as "Extrabudgetary account for support costs", represents the unspent balance as at 31 December 1985 of amounts charged to UNCDF projects for its indirect costs. The status of this account is as follows:

	<u>United States dollars</u>
Balance as at 31 December 1984 (statement VII)	239 250
Amounts charged to UNCDF projects during the year	1 195 388
Amounts utilized during the year	<u>(975 877)</u>
Balance as at 31 December 1985 (statement VII)	<u><u>458 761</u></u>

(c) At its twenty-sixth session, the Governing Council decided that UNCDF should establish and maintain an Operational Reserve of at least 20 per cent of the Fund's project commitments. Accordingly, the fully funded Operational Reserve established in 1979 was adjusted at 31 December 1985 to \$25.0 million, which includes \$235,835 representing 20 per cent of the total contingent liabilities as at that date for guaranties entered into by UNCDF in respect of bank loans granted by Governments and excludes commitments related to trust funds and cost-sharing arrangements, which by their nature require full funding.

(d) At its twenty-sixth session, the Governing Council approved, for an experimental period not to continue beyond the regular session of the Council in 1981, a change to partial funding not requiring additional resources. At its twenty-ninth session, the Governing Council decided that the Fund should continue the partial funding system. In conformity with this decision, actual project allocations were made in 1985 amounting to \$35.0 million, excluding sub-trust funds but including cost-sharing arrangements, and, as shown in the footnote to statement VII, unspent allocations were \$40.7 million in excess of resources as at 31 December 1985.

Note 17. United Nations Trust Fund for Sudano-Sahelian Activities

(a) The amount of \$725,556, shown on statement IX as "Reimbursement of programme support costs to executing agencies", includes \$488,178 paid to the UNDP Office for Projects Execution, which is included in the total amount of \$14,710,911 as reflected in schedule 6 and explained in note 15.

(b) The amount of \$104,136, shown on statement IX as "Due from UNEP for UNDP/UNEP joint-venture projects", represents the net balance due as at 31 December 1985 for contributions payable to the United Nations Sudano-Sahelian Office by UNEP for programme support in respect of the Plan of Action to Combat Desertification in the Sudano-Sahelian region. The status of contributions received and expenditure incurred as at 31 December 1985 is as follows:

	<u>United States dollars</u>
Balance due as at 31 December 1984 (statement IX)	400 284
Contributions received in 1985 from UNEP	
For 1984 and prior years	(400 284)
For 1985	<u>(390 127)</u> (790 411)
Contributions received from UNDP	(494 263)
Expenditure	
For UNEP	494 263
For UNDP	<u>494 263</u> 988 526
Balance due from UNEP as at 31 December 1985 (statement IX)	<u>104 136</u>

UNDP's share of the joint-venture expenditure on programme support is included in the expenditure total shown in schedule 5 for UNDP as an executing agency. The expenditure incurred on institutional support for the biennium amounted to \$1,700,207 and is shown in schedule 6.

(c) The amount of \$478,660 shown on statement IX as "Extrabudgetary account for support costs" represents the unspent balance as at 31 December 1985 of amounts charged to its sub-trust funds as support costs by UNSO. The status of this account is as follows:

	<u>United States dollars</u>
Balance as at 31 December 1984 (statement IX)	298 291
Amounts charged to sub-trust funds during the year	200 034
Amounts utilized during the year	<u>(19 665)</u>
Balance as at 31 December 1985 (statement IX)	<u>478 660</u>

(d) The unspent allocations, as shown in the footnote to statement IX, exceeded resources by \$3,239,428 as at 31 December 1985. The excess allocations were made on the basis that outstanding cost-sharing contributions pledged by Governments for current and prior years for the main UNSO trust fund amounted to \$7,897,302, as shown in schedule 15.

Note 18. United Nations Financing System for Science and Technology for Development

(a) The amount of \$222,684 shown on statement XI as "Extrabudgetary account for support costs" represents the unspent balance as at 31 December 1985 charged to UNFSSTD's sub-trust funds as support costs. The status of this account is as follows:

	<u>United States dollars</u>
Balance as at 31 December 1984 (statement XI)	-
Amounts charged to sub-trust funds during the year	447 655
Amounts utilized during the year	<u>(224 971)</u>
Balance as at 31 December 1985 (statement XI)	<u>222 684</u>

(b) The operational procedures established for the United Nations Financing System for Science and Technology for Development, which were approved by the General Assembly at its thirty-fourth session (resolution 34/218 of 19 December 1979), include the provision that the Fund shall be authorized to establish a programme reserve by earmarking 2 per cent of the total annual contributions.

As reflected in statement XI, an amount of \$5,968, representing 2 per cent of the contributions of \$298,383 received in 1985, was transferred in 1985 from unexpended resources to the Programme Reserve. Total savings credited to the Programme Reserve during 1985 amounted to \$1,190, leaving a balance of \$41,706 in the Programme Reserve as at 31 December 1985.

Note 19. UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia

The amount of \$325,000 shown in statement XIII represents a transfer of interest earned by the Fund to the United Nations in accordance with the guidelines established for the operation of the Fund.

Note 20. United Nations Development Fund for Women

At its thirty-ninth session, by resolution 39/125, of 14 December 1984 the General Assembly established the United Nations Development Fund for Women in order to continue the activities of the Voluntary Fund for the United Nations Decade for Women. The amount of \$12,354,907, as shown in statement XIV (b) represents the transfer of unexpended resources of the Voluntary Fund and the Subsidiary Supplementary Trust Fund. On 30 June 1985, the Voluntary Fund and its subsidiary supplementary Trust Fund were financially closed.

The amount of \$647,696 shown in statement XIV (b) represents the transfer of unexpended resources as at 1 July 1985 in respect of the additional contributions made directly to the UNDP in 1984 in support of projects financed by the Voluntary Fund.

Note 21. UNDP Trust Fund to Combat Poverty and Hunger in Africa

The unexpended resources for extrabudgetary activities on the above trust fund as shown on statement XXII relate to the Senior Professional Officers' Programme. The Senior Professional Officers are assigned to targeted countries in Africa and to backstopping economist positions at the Regional Bureau for Africa whenever UNDP determines that there exists a need for strengthening its staff.

As at 31 December 1985, the extrabudgetary resources are in deficit in the amount of \$153,542. However, extrabudgetary contributions of \$2,044,000 are receivable in 1986 (schedule 17).

Note 22. United Nations Volunteers programme

(a) The amounts of \$249,815 and \$132,410 shown in statement X represent the unspent balances as at 31 December 1985 of resources provided by donor Governments and by UNHCR for the financing of specific projects. Project expenditure incurred during 1985 under these arrangements amounted to \$225,617 and \$641,464 respectively.

(b) In statement X the prior year accounts payable amount of \$231,808 as shown in the 1984 financial statements has been reclassified as follows:

	<u>United States dollars</u>
Accounts payable	(25 228)
Projects financed by donor Governments	(286 976)
Projects financed by UNHCR	<u>80 396</u>
1984 accounts payable	<u>(231 808)</u>

Note 23. Trust Fund Programme for the Republic of Zaire

In accordance with General Assembly decision 40/446 of 17 December 1985, the Trust Fund Programme for the Republic of Zaire has been closed as at 31 December 1985. The balance of unexpended resources as shown in statement XXVII will be transferred as add-ons to the UNDP indicative planning figures of the Republic of Zaire in 1986.

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