

UNITED NATIONS DEVELOPMENT PROGRAMME

FINANCIAL REPORT

and

AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1980

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-SIXTH SESSION

SUPPLEMENT No. 5A (A/36/5/Add.1)



UNITED NATIONS

New York, 1981

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.

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ABBREVIATIONS

| | |
|--------|--|
| AFESD | Arab Fund for Economic and Social Development |
| AsDB | Asian Development Bank |
| ECA | Economic Commission for Africa |
| ECE | Economic Commission for Europe |
| ECLA | Economic Commission for Latin America |
| ECWA | Economic 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 |
| IDB | Inter-American Development Bank |
| ILO | International Labour Organisation |
| IMCO | Inter-Governmental Maritime Consultative Organization |
| IPF | Indicative planning figure |
| ITU | International Telecommunication Union |
| OPEC | Organization of Petroleum Exporting Countries |
| 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 |
| UPU | Universal Postal Union |
| WHO | World Health Organization |
| WIPO | World Intellectual Property Organization |
| WMO | World Meteorological Organization |
| WTO | World Tourism Organization |

LETTERS OF TRANSMITTAL

30 April 1981

Sir,

Pursuant to financial regulation 15.1, I have the honour to submit the annual accounts of the United Nations Development Programme as at 31 December 1980, 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) Bradford MORSE
Administrator of the
United Nations
Development Programme

The Chairman of the Board of Auditors
United Nations
New York

15 June 1981

Sir,

I have the honour to transmit to you the financial statements of the United Nations Development Programme as at 31 December 1980, which were submitted by the Administrator. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the United Nations Development Programme accounts for the year 1980.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osman Ghani KHAN
Comptroller and Auditor-General
of Bangladesh
and
Chairman of the United Nations
Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1980

1. The Administrator has the honour to submit herewith his financial report for the year ended 31 December 1980, together with the audited accounts of the United Nations Development Programme for the year ended 31 December 1980 and the report of the Board of Auditors. The accounts consist of 14 statements and 20 schedules, accompanied by notes which are an integral part of the financial statements, and also cover the trust funds for which the Administrator has been assigned responsibility.

2. This submission is made in conformity with the decision of the General Assembly 1/ to accept the recommendations of the Fifth Committee 2/ and in conformity with the Financial Regulations and Rules of the United Nations Development Programme, approved by the Governing Council at its thirteenth session 3/ and as amended by the Governing Council at its nineteenth session, 4/ twenty-first session 5/ and twenty-fifth session. 6/

3. The UNDP financial statements incorporate in the relevant figures data obtained from the annual accounts of the participating and executing agencies, thus enabling the Administrator to submit a consolidated statement for 1980 in accordance with the practice commenced in 1973. As of the date of preparation of the present report, the following executing agencies have provided audited statements:

International Telecommunication Union (ITU)

International Atomic Energy Agency (IAEA)

World Tourism Organization (WTO)

Arab Fund for Economic and Social Development (AFESD)

Asian Development Bank (AsDB)

4. The following executing agencies have provided their statements as submitted for audit:

1/ Official Records of the General Assembly, Twenty-first Session, Supplement No. 16 (A/6316), p. 94, item 78.

2/ Ibid., Twenty-first Session, Annexes, agenda item 78, document A/6596.

3/ Official Records of the Economic and Social Council, Fifty-third Session, Supplement No. 2 (E/5092), para. 195.

4/ Ibid., Fifty-ninth Session, Supplement No. 2 (E/5646), para. 332.

5/ Ibid., Sixty-first Session, Supplement No. 2 (E/5779), para. 430.

6/ Ibid., 1978, Supplement No. 13 (E/1978/53/Rev.1), decision 25/24.

Food and Agriculture Organization of the United Nations (FAO)
United Nations Educational, Scientific and Cultural Organization (UNESCO)
International Civil Aviation Organization (ICAO)
World Bank
Universal Postal Union (UPU)
World Meteorological Organization (WMO)
Inter-Governmental Maritime Consultative Organization (IMCO)
World Intellectual Property Organization (WIPO)
Inter-American Development Bank (IDB)

5. The following executing agencies do not require the certification of their accounts by their external auditors as at the end of the first year of a biennium, since their accounts are formally closed only at the end of a biennium. In respect of these executing agencies therefore the UNDP financial statements for 1980 incorporate the information contained in unaudited interim financial statements for the 12-month period of the 1980-1981 biennium ended 31 December 1980:

United Nations
United Nations Centre for Human Settlements (UNCHS)
United Nations Conference on Trade and Development (UNCTAD)
United Nations Industrial Development Organization (UNIDO)
Economic Commission for Africa (ECA)
Economic Commission for Europe (ECE)
Economic Commission for Latin America (ECLA)
Economic Commission for Western Asia (ECWA)
Economic Commission for Asia and the Pacific (ESCAP)
International Labour Organisation (ILO)
World Health Organization (WHO)

6. As stated in the financial reports for previous years, if there should be subsequent amendments reported after the completion of the audit of the accounts of the participating and executing agencies, they will be reported to the General Assembly and to the Governing Council of UNDP at subsequent sessions.

7. Changes in the 1979 accounts reported by the participating and executing agencies after the date of submission of the Administrator's 1979 financial report are as follows:

(a) An increase of \$7,571 in miscellaneous income of the Inter-American Development Bank;

(b) An increase of \$10,253 in project expenditure of the Economic Commission for Africa.

Adjustments for the above differences have been made in the UNDP financial statements for the year ended 31 December 1980.

Changes in accounting practices and policies in 1980

Accounting policies

8. A summary of significant accounting policies applied in the preparation of the financial statements for 1980 is provided in note 1 to the financial statements. These principles are the same as those applied in 1979.

Presentation of accounts

9. The 1980 accounts are being presented in essentially the same format as that used in previous years. However, as part of the continuing process of improving the presentation of the accounts in order to provide full and clear disclosure of all relevant information concerning the financial status of the Programme, the following changes have been made in 1980:

(a) Statement II, the "Statement of assets and liabilities" (formerly entitled the "Balance sheet") of the UNDP Account now incorporates the status of the Operational Reserve, formerly shown separately as statement III. The authorized amount of the Operational Reserve as at 31 December 1980 has been shown under "Reserves" and the investments made on its behalf have been shown on a separate line under "Assets". Statement II thus now includes all the assets and liabilities relating to the UNDP Account;

(b) In accordance with a recommendation made by the external auditors in their report on the 1980 accounts (see paras. 11 and 12 of section II below), an analysis by year of contributions pledged by Governments for UNDP-administered trust funds and outstanding as at 31 December 1980 has been provided in note 7 to the financial statements;

(c) Separate statements have been provided for two UNDP-administered trust funds, the United Nations Special Fund for Land-locked Developing Countries (statement XII) and the UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII), which have become larger and more active in 1980 compared

with 1979, when their status of funds was included in the combined statement for smaller trust funds, entitled "Other trust funds administered by UNDP". Similarly, a separate statement, statement XI, has also been provided for the United Nations Interim Fund for Science and Technology for Development which received its first contributions in 1980.

Financial regulations and rules

10. In accordance with the decision taken by the Governing Council at its twenty-seventh session, 7/ the Administrator has prepared a new draft of the UNDP financial regulations, has obtained the comments of the Advisory Committee on Administrative and Budgetary Questions thereon, and has provided the Council with these revised financial regulations for adoption at its twenty-eighth session. The Council also requested the Administrator to provide the Council, at its twenty-ninth session, for information purposes, with the financial rules which he has established under the revised financial regulations adopted by the Council.

Combined statement of income and expenditure for the year ended 31 December 1980

11. The following table represents a combined statement of income and expenditure for the year ended 31 December 1980 in respect of the UNDP Account, the UNDP-administered trust funds as well as the Junior Professional Officers' Programme. It is intended to provide, for the first time in this report, an over-all 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 1980 represents the recorded value of the net assets of each fund as at that date, exclusive of fully-funded reserves. Details of the individual assets and liabilities of each fund as at 31 December 1980 and 1979 are given in the appropriate statement or schedule as indicated in the table.

7/ Ibid., 1980, Supplement No. 12 (E/1980/42/Rev.1), decision 80/38.

UNDP Account, UNDP-administered Trust Funds
and Junior Professional Officers' Programme

Combined statement of income and expenditure for the year ended 31 December 1980

(In millions of United States dollars)

| | <u>Balance as at 1 January 1980</u> | <u>Income during 1980</u> | <u>Expenditure during 1980</u> | <u>Balance as at 31 December 1980</u> |
|--|---|-------------------------------|------------------------------------|---|
| <u>Source of funds</u> | | | | |
| <u>UNDP Account:</u> | | | | |
| Voluntary contributions and other income | 295.5 | 742.3 | 803.6 a/b/ | 234.2 |
| Special Measures Fund for the Least Developed Countries | 21.7 | 11.7 | 14.0 | 19.4 |
| Government cost-sharing contributions | 36.7 | 58.1 | 64.0 | 30.8 |
| Government cash counterpart contributions | 3.4 | 9.3 | 7.9 | 4.8 |
| Subtotal (statements I and IV) | <u>357.3</u> | <u>821.4</u> | <u>839.5</u> | <u>289.2</u> |
| <u>Trust Funds:</u> | | | | |
| Trust Fund for Assistance to Colonial Countries and Peoples (statement VI) | 1.1 | 0.1 | 0.3 | 0.9 |
| United Nations Capital Development Fund (statement VII) | 52.0 | 38.6 | 21.1 c/ | 69.5 |
| United Nations Revolving Fund for Natural Resources Exploration (statement VIII) | 19.1 | 6.2 | 4.8 | 20.5 |
| United Nations Trust Fund for Sudano- Sahelian Activities (statement IX) | 18.5 | 8.1 | 8.3 | 18.3 |
| United Nations Volunteers Programme (statement X) | 1.8 | 1.8 b/ | 1.4 | 2.2 |
| United Nations Interim Fund for Science and Technology for Development (statement XI) | - | 7.2 | 0.9 | 6.3 |
| United Nations Special Fund for Land-locked Developing Countries (statement XII) | 0.7 | 0.2 | 0.2 | 0.7 |
| UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII) | 3.3 | 2.9 | 1.2 | 5.0 |
| Other UNDP-administered trust funds (statement XIV) | 1.5 | 4.1 | 1.1 | 4.5 |
| Subtotal | <u>98.0</u> | <u>69.2</u> | <u>39.3</u> | <u>127.9</u> |
| <u>Junior Professional Officers' Programme</u> (Schedule 13) | 0.7 | 6.9 | 5.3 | 2.3 |
| Total | <u><u>456.0</u></u> | <u><u>897.5</u></u> | <u><u>934.1</u></u> | <u><u>419.4</u></u> |

a/ Includes transfer of \$25 million to the UNDP Operational Reserve.

b/ Includes transfer of \$0.5 million to the United Nations Volunteer Programme.

c/ Includes net transfer to UNCDF Operational Reserve and Guaranty Reserve of \$1.8 million.

UNDP Account

12. As shown in the statement of income and expenditure (statement I), total income for the year ended 31 December 1980 amounted to \$821,412,557 and total expenditure to \$864,023,360, resulting in an excess of expenditure over income for 1980 of \$42,610,803. After taking into account the transfer of \$500,000 from the revenue reserve to the United Nations Volunteers programme as approved by the Governing Council at its twenty-fourth session, 8/ and the transfer of \$25 million to the Operational Reserve as approved by the Governing Council at its twenty-sixth session 9/ the resulting net excess of expenditure over income of \$68.1 million is attributable as follows: (a) a deficit of \$61.3 million in respect of UNDP main resources; (b) a deficit of \$5.8 million in respect of government cost-sharing contributions; (c) a deficit of \$2.3 million in respect of the Special Measures Fund for the Least Developed Countries; and (d) a surplus of \$1.3 million in respect of government cash counterpart contributions, as shown in statement IV.

13. As can be seen from statement I, whereas there has been an over-all increase in expenditure of \$164.9 million (\$149.4 million of which related to programme expenditure and \$15.5 to the UNDP administrative and programme support costs budget) compared to 1979, the net increase in total income was only \$22.5. Statement III gives details of the changes in the financial position during the year and shows that cash and investments held by UNDP decreased from \$477.2 million at the beginning of the year to \$402.6 million as at 31 December 1980. Included in this net decrease of \$74.6 million, there was an increase in accumulated non-convertible currencies of \$0.9 million, as compared to an increase of \$0.3 million in 1979.

Government contributions

14. As at 31 December 1980, the arrears of government contributions to UNDP for 1980 and prior years amounted to \$102.3 million as shown in statement II. This represented a net increase of \$26.5 million over the position as at 31 December 1979, when these arrears amounted to \$75.8 million. This increase was mainly attributable to an increase of \$28.2 million in voluntary pledges outstanding which was primarily due to non-payment by three major donor Governments of all or part of their pledges. Payments received early in 1981, however, reduced the amount of voluntary pledges outstanding from \$56.6 million as at 31 December 1980 to \$33.7 million by the end of March 1981. Note 6 to the financial statements shows an analysis of the arrears as at 31 December 1980 by type of contribution and by year. At its twenty-seventh session, the Governing Council requested Governments to pay outstanding amounts due to UNDP promptly and authorized the Administrator, in order to clear UNDP accounts, to charge any balances of assessed programme costs which remain unpaid at the end of 1980 to the indicative planning figure of the respective countries. 10/ As shown in note 17 to the financial statements \$1,187,783 was charged to the respective

8/ Ibid., Sixty-third Session, Supplement No. 3A (E/6013/Rev.1), para. 188.6 (b).

9/ Ibid., 1979, Supplement No. 10 (E/1979/40), decision 79/31, para. 7.

10/ Ibid., 1980, Supplement No. 12 (E/1980/42/Rev.1), decision 80/48, para. 6.

indicative planning figures as a result of this decision, as well as \$266,578 as a result of the Council's decision, taken at its twenty-sixth session, that all obligations incurred against uncollectable Government cash counterpart contributions since 1973 should be charged, to the extent that they have been spent, to the respective indicative planning figures. 11/

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

15. The value of UNDP non-expendable property written off during 1980 amounted to \$81,236. In accordance with UNDP financial rule 113.20, 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.

16. One ex-gratia payment equivalent to \$1,293 was approved in 1980 by the Director of Finance under UNDP financial regulation 14.5 and financial rule 114.4. This payment was made to a local staff member who had worked as a messenger in a UNDP office for a number of years but who was never eligible to be covered by the United Nations Joint Staff Pension Fund and was therefore not entitled to any retirement benefit or termination payment.

17. In 1980 a substantial and concerted effort was made to clear UNDP accounts of balances which had been outstanding in accounts receivable and accounts payable for a considerable period of time. The types of accounts which were covered by this review, which related principally to the years 1974 to 1978, included accounts receivable locally by UNDP field offices, unidentified items contained in bank statements and amounts due to or from separated staff members. After full investigation it was determined that a total of \$76,375 represented cash or receivables for which all efforts made to collect or identify the amount involved had proved fruitless and that the prospects of recovery would not warrant further expenditure of effort and money. These amounts were written-off in accordance with UNDP financial rule 114.5 and details of all such amounts written-off were made available to the Board of Auditors. As a result of the same review, credit balances totalling \$257,495, mainly relating to unidentified deposits made to UNDP, were transferred to miscellaneous income as recommended by the Board of Auditors in their report for 1979. 12/

Expert hiatus financing and extended sick leave

18. Included as a separate item of expenditure in the statement of income and expenditure for the year ended 31 December 1980 is an amount of \$1,000,934 in respect of expert hiatus financing and extended sick leave costs. These costs,

11/ Ibid., 1979, Supplement No. 10 (E/1979/40), decision 79/34, para. 7.

12/ Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 5A (A/35/5/Add.1), p. 27, para. 6 (c).

since the discontinuance of the standard cost system for experts from 1 January 1977, have constituted a direct charge against UNDP resources. A breakdown of the total amount charged in 1980 is as follows:

| <u>Hiatus financing</u> | <u>United States dollars</u> | |
|--------------------------------------|------------------------------|-------------------------|
| United Nations | 9,537 | |
| UNIDO | 6,773 | |
| ILO | 30,766 | |
| FAO | 295,088 | |
| UNESCO | 58,890 | |
| ICAO | <u>10,186</u> | <u>411,240</u> |
| | | |
| <u>Extended sick leave</u> | | |
| United Nations | 73,617 | |
| UNIDO | 24,979 | |
| ILO | 85,432 | |
| FAO | 219,110 | |
| UNESCO | 37,639 | |
| ICAO | 20,755 | |
| WHO | 21,916 | |
| ITU | <u>27,742</u> | <u>511,190</u> |
| | | 922,430 |
| Programme support costs on the above | | <u>78,504</u> |
| Total as shown in statement I | | <u><u>1,000,934</u></u> |

Programme Reserve

19. Expenditure incurred by executing agencies on projects financed by the Programme Reserve in 1980 amounted to \$3,331,788 as shown in schedule 6. As shown in note 2 to the financial statements, total utilization of the Programme Reserve since 1977 amounted to \$22,970,603, leaving a balance as at 31 December 1980 of \$16,529,397 out of the allocation of \$39.5 million for the second IPF cycle, 1977-1981, approved by the Governing Council at its twenty-second session. 13/

Special Measures Fund for the Least Developed Countries

20. As shown in schedule 6, the expenditure incurred in 1980 out of the Special Measures Fund for the Least Developed Countries amounted to \$14.0 million. Additional contributions received by the Fund during the year totalled \$11.7 million the details of which are given in schedule 1. The excess of expenditure over income during the year therefore amounted to \$2.3 million, leaving an unexpended balance as at 31 December 1980 of \$19.4 million (schedule 14).

13/ Official Records of the Economic and Social Council, Sixty-first Session, Supplement No. 2A (E/5846/Rev.1), para. 292 (d).

Administrative and programme support costs budget

21. At its twenty-sixth session in June 1979, the Governing Council approved appropriations in the amount of \$211,425,100 gross to finance the UNDP administrative and programme support costs budget for the biennium 1980-1981. 14/ After deducting income estimates in the amount of \$44,134,300, this resulted in net budget appropriations of \$167,290,800. At the same session the Council also approved additional net amounts of \$1,209,100 in respect of the Special Unit for Technical Co-operation among Developing Countries 15/ and \$94,000 in respect of a study requested in a decision of the Intergovernmental Working Group on Support Costs. 16/ The final net appropriations for 1980-1981 thus amounted to \$168,593,900, represented by gross appropriations of \$212,875,500 offset by estimated income of \$44,281,600.

22. Schedule 7 gives details by programme of the budget appropriations for 1980-1981 and of the expenditure incurred against them during 1980, which amounted to \$91,611,069 leaving a net unencumbered balance of \$76,982,831 at the end of the first year of this biennium. The Administrator will submit to the Governing Council at its twenty-eighth session in June 1981 supplementary estimates for the biennium 1980-1981 in the amount of \$35.6 million gross (\$31.3 million, net).

Sectoral support

23. At its twenty-sixth session, the Governing Council endorsed the Administrator's proposal that sectoral support be treated as a new line item in the main field programme costs, 17/ i.e., would no longer be treated as part of the UNDP administrative and programme support costs budget. At the same session, the Council approved an allocation of \$11,437,000 for sectoral support services during the biennium 1980-1981. 18/ Accordingly, the expenditure incurred during 1980 for sectoral support, which amounted to \$5,060,065, has been shown in statement I on a separate line.

UNDP/UNEP joint venture institutional support costs

24. At its twenty-seventh session, the Governing Council authorized expenditure not to exceed \$816,000 (net) in 1980-1981, to be allocated from UNDP resources under a separate budget item, similar to the line item for sectoral support, as the UNDP share for the institutional support costs for the UNDP/UNEP joint venture in the implementation of the Plan of Action to Combat Desertification in the Sudano-Sahelian

14/ Ibid., decision 79/44.

15/ Ibid., decision 79/29, para. 8.

16/ Ibid., decision 79/40, para. 2.

17/ Ibid., decision 79/38, para. 3.

18/ Ibid., para. 4.

region. 19/ Statement I shows that UNDP's share of these costs amounted to \$414,476 in 1980 and, as shown in note 15 (b) to the financial statement, this was transferred to the United Nations Trust Fund for Sudano-Sahelian Activities.

UNDP as an executing agency for its projects

25. At its twenty-sixth session, the Governing Council approved for the biennium 1980-1981 gross appropriations in the amount of \$4,780,300 for the Office for Projects Execution to be financed from UNDP resources under the heading of support costs, less estimated income of \$634,900. 20/ At the same session, the Governing Council also approved appropriations for the Office for Projects Execution amounting to \$1,877,400 gross, less estimated income of \$265,800, to be allocated from the resources of the United Nations Trust Fund for Sudano-Sahelian Activities, 21/ and \$465,400 gross, less estimated income of \$42,300 to be allocated from the resources of the United Nations Capital Development Fund. 22/ Details of the expenditures incurred in 1980 against these appropriations are given in schedule 8.

26. At the same session, the Governing Council approved appropriations in the amount of \$1,174,500 gross for support services for UNDP-executed projects to be financed from support costs received on projects executed by UNDP. 23/ Of this amount, \$633,100 referred to the Bureau for Special Activities and \$541,400 to administrative and common services. Estimated income of \$218,100 was to be used to offset the gross appropriations, resulting in net appropriations of \$956,400. In addition, the Council also approved gross appropriations for 1980-1981 in the amount of \$820,000 for the Inter-Agency Procurement Services Unit to be financed from support costs received on projects executed by UNDP. Total appropriations approved for 1980-1981 for support services UNDP-executed projects thus amount to \$1,994,500 gross (\$1,666,400 net) and schedule 9 gives details of the total expenditures incurred in 1980 against these appropriations.

19/ Ibid., 1980, Supplement No. 12 (E/1980/42/Rev.1), decision 80/45.

20/ Ibid., decision 79/44, para. 3.

21/ Ibid., para. 4.

22/ Ibid., para. 5.

23/ Ibid., para. 6.

Trust funds administered by UNDP

27. Separate statements (VI to XIII) are presented for the larger and more active trust funds administered by UNDP. The financial data relating to the other trust funds are combined in statement XIV. The administrative and programme support costs for the United Nations Revolving Fund for Natural Resources Exploration and those for the United Nations Trust Fund for Sudano-Sahelian Activities are given in schedules 19 and 20 respectively. Details of contributions pledged and investments made on behalf of all trust funds are given in schedules 17 and 18 respectively. The financial position as at 31 December 1980 of the Junior Professional Officers' Programme is provided in schedule 13.

Trust Fund for Assistance to Colonial Countries and Peoples

28. 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 14 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.

29. As shown in statement VI, the income of the Fund in 1980 amounted to \$0.12 million and expenditure to \$0.36 million. At the end of 1980 the balance of the Fund was \$0.91 million of which unspent allocations amounted to \$0.24 million.

United Nations Capital Development Fund

30. 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 provide direct and immediate benefits to low-income groups in the least developed countries.

31. As shown in statement VII, the total income of the Fund in 1980 amounted to \$38.6 million and expenditures to \$19.3 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. ^{24/} In accordance with this decision, a fully-funded operational reserve of \$20 million was established in 1979. This was increased by \$2.1 million to \$22.1 million as at 31 December 1980, based on the level of the Fund's project commitments at that date. A fully-funded guaranty reserve of \$900,000, representing approximately 20 per cent of the total contingent liabilities for guaranties entered into by the Fund in respect of bank loans granted by Governments, was also established in 1979 and this was decreased by \$300,000 to \$600,000 as at 31 December 1980 based on the level of such contingent liabilities at that date. At the end of 1980, the Fund had a balance of \$69.5 million after the net transfer to reserves of \$1.8 million described above. At 31 December 1980, the unspent allocations amounted to \$108.8 million which was \$39.3 million more than the unspent balance of funds available at that date. This reflects the decision made by the Governing Council at its twenty-sixth session to approve, for an experimental period not to continue beyond the regular session of the Council in 1981, a change to partial funding. ^{25/}

^{24/} Ibid., decision 79/21, para. 4.

^{25/} Ibid., para. 3.

United Nations Revolving Fund for Natural Resources Exploration

32. 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 the Fund lead to commercial production.

33. As shown in statement VIII, the total income of the Fund in 1980 amounted to \$6.2 million and expenditures to \$4.8 million. At the end of 1980, the balance of the Fund was \$20.5 million of which unspent allocations amounted to \$12.0 million.

United Nations Trust Fund for Sudano-Sahelian Activities

34. 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 eight drought-stricken Sahelian countries.

35. As shown in statement IX, the total income of the Fund in 1980 amounted to \$8.2 million and expenditures to \$8.3 million. At the end of 1980, the balance of the Fund was \$18.3 million of which unspent allocations amounted to \$15.5 million. The details of contributions received and expenditures incurred on the UNDP/UNEP joint venture projects are given in note 15 to the financial statements. 26/

United Nations Volunteers programme

36. This programme was established by General Assembly resolution 2659 (XXV) of 7 December 1970. At its twenty-fourth session, the Governing Council reviewed a report by the Administrator (DP/269) on the activities of the United Nations Volunteers (UNV) and, in paragraph 6 of a decision taken on 30 June 1977, 27/ approved as a practical means of moving towards full funding of all volunteer in-country costs from country IPFs by 1 January 1982:

(a) The inclusion of in-country costs for volunteers in projects funded from the Special Measures Fund for the Least Developed Countries, if so requested by the recipient country concerned;

26/ Ibid., 1978, Supplement No. 13 (E/1978/53/Rev.1), decision 25/10, sect. II, paras. 4 and 5.

27/ Ibid., Sixty-third Session, Supplement No. 3A (E/6013/Rev.1), para. 188.

(b) The utilization from regular UNDP resources of up to \$1 million in 1978, \$750,000 in 1979, \$500,000 in 1980 and \$250,000 in 1981 for the funding of in-country volunteer costs in the least developed and newly independent countries;

(c) The continued use until 1 January 1982 of the Special Voluntary Fund, at a declining rate and without jeopardy to its specified purposes, to meet in-country costs of volunteers in the least developed and newly independent countries.

37. As shown in statement X, the total income of the UNV programme in 1980 amounted to \$1.8 million, including \$0.5 million transferred from the UNDP revenue reserve in accordance with the decision taken by the Governing Council at its twenty-fourth session, 27/ and expenditures to \$1.4 million. At the end of 1980 the balance of the UNV programme was \$2.2 million.

United Nations Interim Fund for Science and Technology for Development

38. This Fund was established by General Assembly resolution 34/218 of 19 December 1979 to finance activities intended to strengthen the endogenous scientific and technological capacities of the developing countries, pending the establishment of long-term arrangements for international co-operation in the field of science and technology. By the same decision, responsibility for the administration of the Interim Fund was delegated to the UNDP. The target for contributions to the Interim Fund, which will be made on a voluntary basis, was agreed to be not less than \$250 million for the two-year period 1980-1981.

39. As shown in statement XI, the total income of the Fund in 1980 amounted to \$7.2 million and expenditures to \$0.8 million, leaving a balance in the Fund at the end of 1980 of \$6.4 million.

40. As explained in note 16 to the financial statements, the operational procedures established for this Fund include the provision that it shall be authorized to establish a Programme Reserve by earmarking 2 per cent of the total annual contributions. This Programme Reserve shall be used by the Administrator at his discretion for purposes consistent with the Vienna Programme of Action and with the guidelines established by the General Assembly and the Committee, to ensure the flexibility and innovative capacity of the Interim Fund and its ability to provide catalytic support.

United Nations Special Fund for Land-locked Developed Countries

41. 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 Development, to manage the Fund during an interim period.

42. As shown in statement XII, the total income of the Fund in 1980 amounted to \$199,197 and expenditures to \$176,457. At the end of 1980 the balance of the Fund was \$707,795 of which unspent allocations amount to \$460,626.

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

43. 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.

44. 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 task 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. As shown in statement XIII, the total income of this Fund in 1980 amounted to \$2,922,459 and expenditures to \$1,236,577. At the end of 1980, the balance of the Fund was \$5,030,564 of which unspent allocations amounted to \$4,582,426.

Fund of the United Nations for the Development of West Irian (FUNDWI)

45. This trust fund was established in 1963 by agreement between the Governments of the Netherlands and Indonesia to develop the economy of Indonesia. The Fund is in the process of being terminated. The Fund balance retained by UNDP is now being applied as cost-sharing for Irian Jaya projects. As shown in statement XIV, expenditure during 1980 amounted to \$351,488, leaving a balance in the Fund of \$64,973 against which there were no unspent allocations.

United Nations Trust Fund for Operational Programme in Lesotho

46. This trust fund was established following an agreement entered into in November 1967 between the Government of Sweden and the United Nations wherein the Government of Sweden offered to finance technical assistance operational programmes in Lesotho. In 1968, the Secretary-General delegated responsibility for the administration and operation of the Fund to the Administrator of UNDP. The Fund finances a number of posts in Lesotho of an operational and administrative type, covering a variety of fields from industrial development and educational planning to road transportation and tourism. The Fund also seeks to assist in the development of sound government infrastructures which are of prime importance to Lesotho. As shown in statement XIV, the total income of the Fund in 1980 amounted to \$1,255,620 and expenditures to \$433,496. At the end of 1980, the balance of the Fund was \$1,081,697 and unspent allocations amounted to \$2,213,364. Additional contributions equivalent to \$659,703 have been received in 1981 and a further contribution equivalent to \$631,579 is expected during 1981 to finance these allocations and to provide for the continuation of this programme.

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

47. This trust fund was established in October 1969 following an agreement between the Government of Sweden and the United Nations to provide technical assistance operational programmes in Swaziland. In 1969, the Secretary-General delegated responsibility for administration and operation of the Fund to the Administrator of UNDP. The operations and assistance provided to Swaziland under the Fund are similar to those described under the Fund for Lesotho (see para. 46 above). As shown in statement XIV, the total income of the Fund in 1980 amounted to \$366,789 and expenditures to \$130,589. At the end of 1980, the balance of the Fund was \$211,819 of which unspent allocations amounted to \$5,667.

UNROB residual funds - Bangladesh

48. The United Nations Special Relief Office in Bangladesh (UNROB) was a continuation of the United Nations Relief Operations in Dacca (UNROD), which was established in January 1971 on the initiative of the Secretary-General and endorsed by the General Assembly in its resolution 2790 (XXVI) of 6 December 1971. UNROD completed its activities on 31 March 1973 and was succeeded on 1 April 1973 by the United Nations Special Relief Office in Bangladesh. The Secretary-General transferred most of the unexpended funds to the Administrator of UNDP. The funds are being utilized for projects proposed by the Government of Bangladesh which are considered to fall within the broad framework of relief and rehabilitation activities. At the end of 1980, the Fund balance amounted to \$903,752 of which unspent allocations amounted to \$602,564 (statement XIV).

United Nations Korean Reconstruction Agency - residual assets

49. The United Nations Korean Reconstruction Agency (UNKRA) was established by General Assembly resolution 410 (V) of 1 December 1950. The Agency was formally terminated in August 1960 and unallocated funds remaining in its account, after settlement of all outstanding claims, were transferred to the United Nations under the provisions of General Assembly resolution 1304 (XIII) of 10 December 1958 to be used for carrying out relief and rehabilitation activities in Korea in conformity with Assembly resolution 410 (V) which established the Agency. Effective 1 January 1966, this trust fund was placed under the responsibility of the Administrator of UNDP. At the end of 1979, the residual assets amounted to \$16,277 against which commitments in respect of unspent allocations amounted to \$14,350 (statement XIV).

Trust Fund Programme for the Republic of Zaire

50. This trust fund was created in 1960 to provide technical assistance to Zaire which could not be met by the normal resources of the United Nations and specialized agencies. The administration of the Fund was transferred to UNDP in 1966. Although the programme of the Fund formally ended with the completion of the agreement signed for the year 1971, residual activity has continued. The residual funds are being utilized for limited activities in the fields of transport and communications. At the end of 1980, the balance of the Fund was \$16,362 and there were no unspent allocations (statement XIV).

Children's Famine Relief in Uganda (Trust Fund)

51. This special purpose trust fund was established in July 1980 by the Secretary-General at the request of the Administrator to receive unsolicited voluntary contributions to be used to assist in the famine relief of children in Uganda. The activities of this Fund are to expire on or before 31 December 1981.

52. As shown in statement XIV, the total income of the Fund in 1980 amounted to \$1,345 and expenditures to \$675. At the end of 1980, the balance of the Fund was \$670.

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

53. At its thirtieth session held in 1975, 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. ^{28/} 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 countries among developing countries.

54. 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.

55. As shown in statement XIV, allocations amounting to \$2,344,750 were received in 1980 from the United Nations for the execution of projects under this Fund. Total income in 1980 amounted to \$2,365,674 and expenditures to \$128,045. At the end of 1980, the balance of the Fund was \$2,237,629 of which unspent allocations amounted to \$2,216,256.

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

56. As requested by the Governing Council, and in accordance with the practice commenced in 1975, the response to the report of the Board of Auditors on the UNDP accounts and financial statements is included in the Administrator's financial report for the same year. The following paragraphs describe, where appropriate, the action that has been taken or is contemplated as a result of the comments contained in paragraphs 5 to 17 of the report of the Board of Auditors for the year ended 31 December 1980 (see sect. II below). For ease of reference, the pertinent paragraph numbers are referred to in the same order as they appear in the report of the Board of Auditors.

Cash management (paras. 5 to 12)

(a) Delegation of investment function (paras. 5 and 6)

57. The Board of Auditors have observed that since 1979 the United Nations has delegated most of the functions relating to the custodianship of UNDP funds to UNDP, but that the functions related to the placement of investments have remained with the United Nations.

58. At its twenty-sixth session in 1979, the Governing Council decided that this matter be considered closed for a period of at least two years and reopened only if, in actual practice, the new arrangements did not work satisfactorily. ^{29/} Taking into account the observations made by the Board of Auditors, UNDP intends to carry out by the end of 1981 a review of the effectiveness of the existing arrangements. If, as a result of this review, it is considered desirable to do so, UNDP would explore, in consultation with the appropriate officials of the United Nations, the possibility of having the placement functions delegated to the Administrator of UNDP.

(b) Accumulated non-convertible currencies (paras. 7 to 9)

59. As in previous years, the Board of Auditors has expressed its concern over the level of accumulated non-convertible currencies. The Board noted that in respect of the anticipated exchange of the equivalent of \$7.5 million of the currency of one Government into readily usable currencies required by UNDP for operational purposes, which was agreed upon between that Government and UNDP in 1978, an amount equivalent to \$2.1 million had still not been exchanged as at 31 December 1980. The Board further noted that in the case of one country where political circumstances have resulted in the cessation of the programme the amount of non-convertible currency held by UNDP has increased from the equivalent of approximately \$3 million to the equivalent of approximately \$7 million during 1980. The Board has recommended that the Administration should intensify its efforts to exchange non-convertible currencies for readily usable currencies.

60. UNDP fully shares the concern of the Board of Auditors concerning the level of its accumulated non-convertible currency holdings and continues to make every effort to reduce these balances by increasing their utilization or by their exchange with readily usable currencies. The difficulties encountered have been reported in detail to the Governing Council at its twenty-seventh session and have been included in the documentation provided to the twenty-eighth session of the Governing Council in June 1981.

^{29/} Ibid. Official Records of the Economic and Social Council, Supplement No. 10 (E/1979/40), decision 79/37.

61. With regard to the amount equivalent to approximately \$2.1 million referred to by the Board of Auditors which had still not been exchanged by 31 December 1980, a further amount has been exchanged in 1981, leaving a balance of approximately \$1.6 million. UNDP will continue its efforts to negotiate the exchange of this remaining balance at the earliest possible date. With regard to the amount equivalent to approximately \$7 million referred to by the Board of Auditors, UNDP's efforts to reduce this amount have to date been unsuccessful.

(c) Collection of government contributions (paras. 10 to 12)

62. The Board of Auditors has expressed concern with the difficulties encountered in collecting government contributions and has recommended that efforts should be intensified to collect outstanding contributions and pledges. The Board also noted that outstanding pledges to UNDP administered trust funds amounted to \$24 million and, in order to provide more complete disclosure, recommended that pledges receivable from Governments in respect of UNDP-administered trust funds should be shown in a separate note to the financial statements distinguishing between amounts due in respect of the current and prior years.

63. As a result of intensive efforts made by the Administrator to collect outstanding contributions to UNDP, out of the total amount of \$102 million due to the UNDP Account as at 31 December 1980, \$69.6 million had been collected by the end of April 1981. Out of the total amount of \$24 million due to UNDP-administered trust funds as at 31 December 1981, \$4 million had been collected by the end of April 1981.

64. In view of the substantial amounts outstanding and the possible consequences of this situation on UNDP operations, the status of outstanding contributions has been included in a detailed report provided for the twenty-eighth session of the Governing Council. The importance of prompt and early payment of outstanding contributions is highlighted in this report. The Administrator will continue to communicate with the Governments concerned in order to secure payment of outstanding amounts.

65. With respect to the recommendation by the Board of Auditors to disclose the status of outstanding contributions to UNDP-administered trust funds in a separate note to the accounts, this has been implemented in the financial statements for 1980 (see note 7 to the financial statements).

Expendable and non-expendable property (para. 13)

(a) Losses of property not reported

66. The Board of Auditors has noted that equipment valued at \$3,282, which was stated to be missing during the movement of UNDP headquarters to its present building in 1975, had not been reported to the Property Survey Board for appropriate action as required by UNDP Financial Rule 113.20 (d).

67. As recommended by the Board of Auditors, a report on this missing equipment will be submitted to the UNDP Property Survey Board in 1981.

(b) Physical inventories

68. The Board of Auditors recommended that the physical verification of inventory should be undertaken by staff members other than those responsible for the custody of property items and the maintenance of inventory records.

69. In accordance with this recommendation, the physical verification of non-expendable items of equipments was carried out as at 31 December 1980 by staff members who are not responsible for the custody of these items, nor for the maintenance of inventory records. This principle will be observed in carrying out future physical verifications of the inventory.

Procurement system (paras. 14 and 15)

70. The Board of Auditors has observed that, despite special procedures which have been established to permit, in urgent cases, the approval by members of the Committee on Contracts to be obtained outside regular meetings, a number of contracts involving significant amounts had been submitted for post-facto approval, and has recommended that this practice should be discouraged.

71. In 1980 the UNDP Contracts Committee reviewed 173 cases for a total United States dollar value of \$31,957,278. Of these, 17 cases, for a total United States dollar value of \$1,025,066.84, were submitted to the Committee on a post-facto basis. This represents approximately 10 per cent of the total number of cases submitted and approximately 3 per cent of their total United States dollar value.

72. It should perhaps be noted that a waiver of competitive bidding would have applied in at least 13 out of these 17 cases and that in the majority of these cases the Committee had little difficulty in recommending post-facto approval of the contracts concerned. Nevertheless, the Committee has, on several occasions, expressed its concern over the submission of cases on a post facto basis and it is clear that while UNDP's experience indicates that, given the diverse and operational nature of its field activities, it is extremely difficult to avoid post-facto situations completely, further efforts should be made to reduce these to a minimum. For this reason a circular in the name of the Assistant Administrator, Bureau of Finance and Administration, is now being prepared to remind the main procuring units of the organization of the requirements of the relevant financial rules and procedures, and in particular of the need to avoid the submission of requests for the approval of contracts on a post-facto basis.

Personnel issues (para. 16)

73. The Administration's responses to the observations made by the Board of Auditors in respect of (a) salary advances and (b) renewal of staff members' contracts have been fully incorporated in the relevant subparagraphs of paragraph 16 of the Board's report.

Asset valuation (para. 17)

74. The Board of Auditors, in view of their concern regarding the ultimate utilization or realization of accumulated non-convertible currencies recorded at a value of \$45.2 million (see paras. 59 to 61 above) and of unpaid contributions of over \$102 million pledged by Governments (see paras. 62 to 65 above), have qualified their opinion on the 1980 financial statements.

75. UNDP notes that the Board's qualification with respect to the amount of accumulated non-convertible currencies is consistent with its qualification in past years, but that its qualification with respect to unpaid contributions relates in 1980 to the recorded amount of all outstanding contributions to the UNDP Account as at 31 December 1980 and that in 1979 its qualifications was limited to those contributions which had been outstanding for more than three years.

76. In connexion with the outstanding contributions to the UNDP Account, it should be noted that:

(a) Out of the total unpaid amounts as at 31 December 1980 of \$102 million, \$69.6 million had been received by UNDP by the end of April 1981;

(b) As shown in note 6 to the financial statements, \$89 million related to contributions for 1980;

(c) As indicated in note 17 to the financial statements, the Governing Council has authorized the Administrator to charge any balances of assessed programme costs which remain unpaid at the end of 1980 to the Indicative Planning Figure of the respective countries;

(d) In respect of cost-sharing contributions (\$35 million out of the total of \$102), as explained in paragraph 61 of the Administrator's financial report for the year ended 31 December 1979 30/ in most cases arrears in payment represent slippages in project delivery which are transferred to current or future years' receivables when the respective project budgets are revised and that, since expenditures are not incurred against cost-sharing contributions unless and until the respective cost-sharing contributions have been received, these arrears cannot affect UNDP cash resources for its activities;

(e) As stated in note 1 to the financial statements, with the exception of interest income and government contributions towards the costs of UNDP field offices, UNDP accounts for income on the basis of cash received and accordingly government contributions receivable for the current and prior years are shown in the balance sheet of UNDP in memorandum form only, i.e. under both assets and liabilities. This presentation has been consistently adopted in the audited accounts for many years in the interest of providing full disclosure of relevant and significant information.

Administrator's concluding comments

77. In conclusion, the Administrator 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 his appreciation for their co-operation and assistance in conducting the review of UNDP financial matters.

30/ Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 5A (A/35/5/Add.1), p. 17.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (I) and article XV 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 1980.
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 10 field offices. In addition, a number of projects were reviewed in the field.
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 and is consistent with the Board's approach of applying systems-based auditing to all the organizations in the United Nations system for which the Board has audit responsibility.
4. We have discussed all our observations with the Administration and, where appropriate, its views have been reflected in this report. The following sections deal with the matters which, in the opinion of the Board, should be drawn to the attention of the General Assembly.

Cash management

Delegation of investment function

5. Since 1979, the United Nations has delegated most of the functions relating to the custodianship of UNDP funds to UNDP. Under the existing arrangements, UNDP determines the currencies and the instruments in which funds are to be invested as well as the maturity dates. The functions relating to the placement of investments have, however, remained with the United Nations.
6. The Administration has informed us that, in accordance with the Governing Council's decision, it will in 1981 review the effectiveness of the existing arrangements and, if as a result of this evaluation it is considered desirable to do so, will explore, in consultation with the appropriate officials of the United Nations, the possibility of having the placement of investment function delegated to the Administrator of UNDP.

Accumulated non-convertible currencies

7. In its 1979 report, ^{1/} the Board of Auditors expressed concern about the increase in the level of accumulated non-convertible currencies. In response, the Administration attributed the increase to two factors. The first factor was that the anticipated exchange of the equivalent of \$7.5 million of the currency of one Government for readily usable currencies required by UNDP for operational purposes, which was agreed upon between that Government and UNDP was not fully completed, only \$3.75 million had been converted by year-end 1979. The second factor was that political circumstances in a country resulted in the cessation of the programme in that country in 1979 and the necessity of adding UNDP holdings of that country's currency - amounting to the equivalent of approximately \$3 million - to the non-convertible accumulated currencies.

8. Our review disclosed that, despite efforts made by UNDP to negotiate the conversion of the accumulated non-convertible currencies in 1980, only an amount equivalent to \$1.05 million of the \$7.5 million originally agreed upon was converted during the year under review. Taking the exchange rates into consideration, the balance to be converted as at 31 December 1980 was equivalent to \$2.1 million. As regards the conversion of the amount equivalent to \$3 million, no progress could be made because of the political circumstances in that country. We noted that the amount had even increased from \$3 million in 1979 to \$7 million by the end of 1980. The recorded amount of accumulated non-convertible currencies has also increased from \$44.3 million in 1979 to \$45.2 million as at 31 December 1980.

9. We suggested that the Administration should intensify its efforts to exchange the non-convertible currencies for readily usable currencies.

Collection of government contributions

10. The Board continues to be concerned with the difficulties in collecting government contributions. As at 31 December 1980 outstanding amounts totalled over \$102 million. Included in this amount is the sum of \$1.8 million which is over four years in arrears. We also noted that at the same date the total outstanding pledges to trust funds amounted to \$24 million. Of this amount, \$18 million was pledged in 1980 for the newly-established Interim Fund for Science and Technology for Development while the balance related to prior years.

11. We recommended that efforts should be intensified to collect the outstanding contributions and pledges. For more complete disclosure of outstanding pledges to trust funds, we also recommended that pledges receivable from Governments should be shown in a separate note to the accounts distinguishing between amounts due in respect of the current and prior years.

12. The Administration agreed with our recommendations and indicated that additional intensive efforts will be made in 1981 to collect the pledges which had been outstanding for several years. Further, the Administration informed us that it has provided a separate note for outstanding pledges for trust funds in the 1980 financial statements.

^{1/} Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 5A (A/35/5/Add.1), sect. II.

Expendable and non-expendable property

13. Our audit included a review of the internal control system of expendable and non-expendable property. We made a number of specific observations designed to improve procedures and internal controls.

(a) Losses of property not reported

- (i) Rule 113.20 (d) of UNDP Financial Regulations and Rules requires that all shortages of equipment identified during stocktaking or by other means should be reported to the Property Survey Board immediately. We noted, however, that equipment valued at \$3,282 which was stated to be missing during the movement of UNDP office to its present building in 1975 had not been reported to the Property Survey Board for appropriate action to be taken. We suggested that immediate action should be taken on the matter.
- (ii) The Administration has informed us that appropriate report on the missing equipment will be made to the Property Survey Board in due course.

(b) Physical inventories

Our review disclosed that physical verification of inventory was undertaken by staff members one of whom was responsible for the custody of the items and the maintenance of the inventory records. We recommended that physical verification of inventory should be undertaken by officers independent of those responsible for the custody of property items and the maintenance of inventory records. The Administration has informed us that this recommendation has been implemented.

Procurement system

14. Our review of the procurement system disclosed that UNDP has established special procedures which permit, in urgent cases, the approval of members of Committee on Contracts to be obtained outside regular meetings. We noted, however, that a number of contracts involving significant amounts had been submitted to the Contracts Committee for post facto approval. We recommended that this practice should be discouraged.

15. The Administration has informed us that it will make every effort to reduce the incidence of submitting contracts to the Committee on Contracts for post facto approval.

Personnel issues

16. Our audit included a review of payroll and personnel matters. We made a number of recommendations for improvement, including those in the areas noted below.

(a) Salary advances

- (i) We noted that the certification and approval of salary advances was performed by one officer without proper authority. For purposes of internal control, we recommended that the two functions should be

separated and proper authority given to the individuals performing these functions.

- (ii) The Administration has agreed to our recommendation and has indicated that the form for request of salary advances will be modified to reflect the personnel officer as certifying officer and the representative of the Division of Finance as approving officer.
- (b) Renewal of staff members' contracts
 - (i) Our review disclosed instances where, after the expiry date, the five-year review of permanent appointment and renewal and extension of fixed-term as well as short-term appointment had not been undertaken. Furthermore, we noted instances where conversion of probationary appointment into permanent appointment had not been effected after the expiry of probationary appointment. These instances contravened the Staff Rules of the United Nations and UNDP administrative directives.
 - (ii) The Administration has explained that delays in effecting extensions, renewals, etc. of the contracts of staff members are caused principally by delays in receiving completed Performance Review Reports, and, secondly, by delays in holding meetings of the Appointment and Promotion Board. The Administration further stated that, in accordance with specific administrative instructions, it has in some cases resorted to the option whereby the supervisor completes a report without the participation of the staff member, and will follow these guidelines more strictly in the future.

Asset valuation

17. The Board's opinion of the financial statements is subject to the ultimate utilization or realization of accumulated non-convertible currencies recorded at a value of \$45.2 million, and unpaid contributions of over \$102 million pledged by Governments. These matters are discussed in more detail in paragraphs 7 to 10 above.

Agencies' statements

18. The financial statements of UNDP include amounts reported by the participating and executing agencies. In prior years, the Board of Auditors, with regard to the agreement between UNDP and the participating and executing agencies and to UNDP financial regulation 15.2, has not audited these balances, but as in the past, will rely on certificates provided to UNDP by the agencies' external auditors.

Comments on matters dealt with in the 1979 report

19. The Administration has either provided satisfactory explanations or taken appropriate action on matters raised in the 1979 report.

Acknowledgement

20. 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) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh

(Signed) Hendrik VREBOS
Senior President of the Court of Accounts
of Belgium

(Signed) J. B. H. COLEMAN
Acting Auditor General of Ghana

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XIV, properly identified, and relevant schedules of the United Nations Development Programme for the year ended 31 December 1980. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence we considered necessary in the circumstances. As a result of our examination, we are of the opinion that the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1980, subject to the observations contained in paragraph 17 of our audit report.

(Signed) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh

(Signed) Hendrik VREBOS
Senior President of the Court of Accounts
of Belgium

(Signed) J. B. H. COLEMAN
Acting Auditor General of Ghana

June 1981

IV. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1980

Statement I

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of income and expenditure for the year
ended 31 December 1980

(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|--------------------------------|---|---------------------|
| INCOME | | |
| Contributions from Governments | | |
| 679 460 104 | Voluntary pledges | (Schedule 1) |
| 456 730 | Assessed programme costs | (Schedule 2) |
| 11 481 799 | Voluntary pledges for the Special Measures Fund for the Least Developed Countries | (Schedule 1) |
| 41 910 319 | Cost-sharing contributions | (Schedule 3) |
| <u>3 391 814</u> | Cash counterpart contributions for projects | (Schedule 4) |
| 736 700 766 | | |
| | | <u>691 781 288</u> |
| | | <u>1 724 947</u> |
| | | <u>11 738 889</u> |
| | | <u>58 224 851</u> |
| | | <u>9 269 195</u> |
| | | <u>772 739 170</u> |
| | Add: Exchange adjustments on collection of contributions | (Note 1(c)) |
| <u>(285 938)</u> | | <u>20 236</u> |
| 736 414 828 | | <u>772 759 406</u> |
| | | <u>4 252</u> |
| 42 314 | Donations | |
| <u>62 445 754</u> | Miscellaneous income | (Schedule 5) |
| 62 488 068 | | |
| | | <u>48 648 899</u> |
| | | <u>48 653 151</u> |
| 798 902 896 | TOTAL INCOME | <u>821 412 557</u> |
| | | <u>821 412 557</u> |
| EXPENDITURE | | |
| Programme expenditure | | |
| 482 791 821 | From indicative planning figures for projects | (Schedule 6) |
| 2 517 707 | From the Programme Reserve | (Schedule 6) |
| 4 661 631 | From the Special Industrial Services | (Schedule 6) |
| 9 776 653 | From the Special Measures Fund for the Least Developed Countries | (Schedule 6) |
| 43 186 002 | From Government cost-sharing contributions | (Schedule 6) |
| <u>4 666 797</u> | From Government cash counterpart contributions | (Schedule 6) |
| 547 600 611 | | |
| | | <u>590 691 029</u> |
| | | <u>3 331 788</u> |
| | | <u>3 897 670</u> |
| | | <u>14 030 902</u> |
| | | <u>57 927 916</u> |
| | | <u>7 754 219</u> |
| | | <u>677 633 524</u> |
| - | UNEP sectoral support costs | |
| - | UNEP/UNEP joint venture institutional support costs | (Note 15(b)) |
| 73 212 720 | Reimbursement of programme support costs to participating and executing agencies | (Schedule 6) |
| 620 813 331 | | |
| | | <u>5 060 065</u> |
| | | <u>414 476</u> |
| | | <u>87 874 781</u> |
| | | <u>770 982 846</u> |
| 1 212 098 | Expert hiatus financing and extended sick leave costs | |
| <u>985 743</u> | Adjustments to prior year's programme expenditure and programme support costs | |
| 623 011 172 | | |
| | | <u>1 000 934</u> |
| | | <u>428 511</u> |
| <u>76 083 892</u> | UNEP administrative and programme support costs | (Schedule 7) |
| 699 095 064 | TOTAL EXPENDITURE | |
| | | <u>91 611 069</u> |
| | | <u>864 023 360</u> |
| 99 807 832 | EXCESS OF EXPENDITURE OVER INCOME (1979: excess of income over expenditure) | (Statement IV) |
| | | <u>(42 610 803)</u> |

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

Statement II
UNEP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of assets and liabilities
as at 31 December 1980
(United States dollars)

| <u>1979</u> | | | <u>1980</u> |
|--------------------|--|----------------|--------------------|
| | ASSETS | | |
| | Cash | | |
| 21 550 803 | Convertible currencies | | 3 940 848 |
| 1 219 682 | Usable non-convertible currencies | | 3 579 997 |
| 44 259 278 | Accumulated non-convertible currencies | | 45 196 327 |
| <u>28 642 511</u> | Deposit cash at field offices | | <u>23 127 145</u> |
| 85 683 274 | | | 75 844 308 |
| 70 120 000 | Government letters of credit | Notes 3) | 47 850 000 |
| <u>321 422 707</u> | Investments | (Schedule 18) | <u>278 924 360</u> |
| 477 225 981 | | | 402 618 608 |
| | Advances and accounts receivable | | |
| 31 418 495 | Operating funds provided by UNEP to participating and executing agencies | Notes 4) | 48 755 433 |
| 5 242 607 | Due from the United Nations Fund for Population Activities | | - |
| 1 567 899 | Due from trust funds administered by UNEP | Notes 5) | 3 916 449 |
| <u>32 894 123</u> | Other accounts receivable and deferred charges | | 45 934 882 |
| 9 510 246 | Accrued interest | | <u>15 008 202</u> |
| 80 634 078 | | | 113 614 886 |
| 150 000 000 | Investments of the Operational Reserve | (Schedule 21) | 175 000 000 |
| <u>25 000 000</u> | Investments of the Reserve for Construction Loans to Governments | (Schedule 12) | <u>25 000 000</u> |
| 175 000 000 | | | 200 000 000 |
| 75 826 606 | Contributions pledged by Governments for current and prior years | Notes 6) | 102 250 198 |
| <u>808 686 657</u> | | | <u>818 492 753</u> |
| | LIABILITIES AND RESERVES | | |
| | Liabilities | | |
| 69 364 826 | Accounts payable | Notes 8) | 74 740 886 |
| 124 501 834 | Unliquidated obligations of participating and executing agencies | Notes 4) | 138 149 531 |
| 3 588 221 | Due to United Nations | | 624 369 |
| - | Due to the United Nations Fund for Population Activities | | 4 208 216 |
| 2 409 198 | Due to trust funds administered by UNEP | Notes 5) | 7 608 172 |
| <u>663 254</u> | Junior Professional Officers' Programme | (Schedule 13) | <u>2 279 670</u> |
| 200 526 547 | | | 227 610 854 |
| 75 826 606 | Contributions pledged by Governments | | 102 250 198 |
| | Unexpended contributions | | |
| 21 694 030 | For the Special Measures Fund for the Least Developed Countries | (Schedule 14) | 19 402 620 |
| 36 672 616 | For government cost-sharing contributions | (Schedule 15) | 30 846 587 |
| <u>3 469 141</u> | For government cash counterpart contributions | (Schedule 16) | <u>4 764 516</u> |
| 61 835 798 | | | 55 013 723 |
| | Reserves | | |
| 150 000 000 | Operational Reserve | Notes 9) | 175 000 000 |
| 25 000 000 | Reserve for construction loans to Governments | | 25 000 000 |
| <u>295 497 714</u> | Reversal reserve | (Statement IV) | <u>234 209 578</u> |
| 478 487 214 | | | 434 209 578 |
| <u>808 686 657</u> | | | <u>818 492 753</u> |

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

CERTIFIED CORRECT

(Signed)

M. Douglas SIMPSON
Director
Division of Finance

Statement III

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of changes in financial position for the year
ended 31 December 1980 a/
 (United States dollars)

| <u>1979</u> | | <u>1980</u> |
|--------------------|--|---------------------|
| | SOURCE OF FUNDS | |
| 798 902 896 | Total income for the year (Statement I) | 821 412 557 |
| 154 598 | Decrease in housing loans | - |
| 4 789 904 | Decrease in operating funds provided to agencies | - |
| 40 154 394 | Increase in liabilities | 26 484 307 |
| <u>844 001 792</u> | <u>Total funds provided</u> | <u>847 896 864</u> |
| | APPLICATION OF FUNDS | |
| 699 095 064 | Total expenditure for the year (Statement I) | 864 023 360 |
| 750 000 | Transfer from revenue reserve to United Nations Volunteers programme | 500 000 |
| 22 026 736 | Transfer of investments to the Reserve for Construction Loans to Governments | - |
| - | Increase in operating funds provided to agencies | 17 336 938 |
| 15 409 452 | Increase in accounts receivable | 15 643 878 |
| 50 000 000 | Transfer of investments to the Operational Reserve | 25 000 000 |
| <u>787 281 252</u> | <u>Total funds used</u> | <u>922 504 176</u> |
| | INCREASE IN CASH AND INVESTMENTS | (74 607 312) |
| 420 505 441 | Cash and investments at beginning of year | 477 225 981 |
| | Increase (decrease) in cash and investments: | |
| 54 926 569 | In convertible currencies | (7 609 963) |
| 1 517 305 | In usable non-convertible currencies | 2 369 315 |
| 276 666 | In accumulated non-convertible currencies | 937 049 |
| - | In imprest cash at field offices | (5 535 366) |
| - | In government letters of credit | (22 270 000) |
| - | In investments | (42 498 347) |
| <u>56 720 540</u> | | <u>(74 607 312)</u> |
| <u>477 225 981</u> | Cash and investments at end of year | <u>402 618 669</u> |

a/ Exclusive of the investments of the Operational Reserve and of the Reserve for Construction Loans to Governments and inclusive of government letters of credit.

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
 Director
 Division of Finance

Statement IV

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Summary of movement in subsidiary programme funds and revenue reserve for the year ended 31 December 1980

(United States dollars)

| | Special Measures Fund for the Least Developed Countries | Government cost-sharing contributions | Government cash counterpart contributions | Revenue reserve | Total |
|--|---|---|---|--------------------|----------------------------|
| Balance at 1 January 1980 | 21 694 033 | 36 672 616 | 3 469 141 | 295 497 714 | 357 333 504 |
| Excess of income over expenditure (expenditure over income) | (2 292 013) | (5 826 029) | 1 295 375 | (35 788 136) | (42 610 803) ^{a/} |
| Transfer from revenue reserve to United Nations Volunteers programme (Note 10) | - | - | - | (500 000) | (500 000) |
| Transfer from revenue reserve to the operational reserve (Note 9) | - | - | - | (25 000 000) | (25 000 000) |
| Total movement during year | (2 292 013) | (5 826 029) | 1 295 375 | (61 288 136) | (68 110 803) |
| Balance at 31 December 1980 (Statement II) | 19 402 020 | 30 846 587 | 4 764 516 | 234 209 578 | 289 222 701 |
| | (Schedule 14) | (Schedule 15) | (Schedule 16) | | |

s/ As shown in statement I.

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

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 1980
(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|-------------------|---|-------------------------------|
| (7 685 841) | Balance at beginning of year | (9 133 181) |
| 46 882 080 | Add: Cash drawings, interoffice vouchers and other charges (net) | 57 801 550 |
| 21 161 | Miscellaneous income and exchange adjustments (net) | 2 075 |
| 8 035 | Miscellaneous items refunded to UNDP (net) | <u>113 310</u> |
| <u>39 225 435</u> | | <u>48 783 754</u> |
| | Less: Expenditure during 1980 | |
| | For projects: | |
| | Executed by the Office for Projects Execution | 52 092 227 |
| | Executed by the United Nations Volunteers programme | 2 668 468 |
| | Executed jointly by Unit for Europe and the Economic Commission for Europe | 556 532 |
| | Amounts charged to IPFs in respect of unpaid balances of assessed programme costs (Note 17) | <u>1 187 783</u> |
| 45 674 635 | | 56 505 010 ^{a/} |
| | For support costs: | |
| | Administrative costs of the Office for Projects Execution (Schedule 8) | 2 667 406 |
| | Costs of support services for UNDP- executed projects (Schedule 9) | 1 305 387 |
| | Support costs paid by the Office for Projects Execution to associated agencies (net) (Note 11) | <u>178 992</u> |
| <u>2 683 981</u> | | <u>4 151 785^{a/}</u> |
| <u>48 358 616</u> | | <u>60 656 795</u> |
| (9 133 181) | Balance at end of year | (11 873 041) |
| | Represented by: | |
| (9 133 181) | Unliquidated obligations (Note 4) | (11 873 041) |

a/ As shown in schedule 6.

The accompanying notes are an integral part of the financial statements

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

Statement VI

UNDP: TRUST FUNDS

Trust Fund for Assistance to Colonial Countries and Peoples

Status of funds as at 31 December 1980
(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|-------------|---|-------------|
| | <u>Income and expenditure for the year</u> | |
| 64 680 | Interest income | 115 168 |
| - | Miscellaneous income | 2 339 |
| 64 680 | | 117 507 |
| | <u>Less: Expenditure</u> | |
| (338 907) | Project costs | (312 993) |
| (32 974) | Reimbursement of programme support costs to executing agencies | (43 819) |
| (371 881) | | (356 812) |
| (307 201) | Excess of expenditure over income | (239 305) |
| | <u>Assets</u> | |
| 62 713 | Cash | |
| 789 634 | Convertible currencies | |
| 379 450 | Investments (Schedule 18) | 1 048 649 |
| 2 314 | Operating funds provided to executing agencies | - |
| | Accrued interest | 5 950 |
| 1 234 111 | | 1 054 599 |
| 100 000 | Contributions pledged by Governments for current and prior years (Schedule 17) | 100 000 |
| 1 334 111 | | 1 154 599 |
| | <u>Liabilities and reserve</u> | |
| - | Operating funds payable to executing agencies | 84 836 |
| 37 527 | Unliquidated obligations of executing agencies | 12 484 |
| 49 697 | Due to UNDP | 49 697 |
| 87 224 | | 147 017 |
| 100 000 | Contributions pledged by Governments | 100 000 |
| | <u>Reserve</u> | |
| 1 454 088 | Balance 1 January | 1 146 887 |
| (307 201) | Less: Excess of expenditure over income | (239 305) |
| 1 146 887 | Balance 31 December * | 907 582 |
| 1 334 111 | | 1 154 599 |

| * Represented by: | <u>1979</u> | <u>1980</u> |
|---------------------|------------------|----------------|
| Unspent allocations | 595 026 | 244 502 |
| Unencumbered funds | 551 861 | 663 080 |
| | <u>1 146 887</u> | <u>907 582</u> |

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

Statement VII

UNEP: TRUST FUNDS

United Nations Capital Development Fund

Status of funds as at 31 December 1980
(United States dollars)

| <u>1979</u> | | | <u>1980</u> |
|----------------------------|--|---------------|---------------------|
| | <u>Income and expenditure for the year</u> | | |
| 23 887 107 <u>(143)</u> | Voluntary contributions from Governments | (Schedule 17) | 29 504 860 |
| | Less: Exchange adjustments on collection of contributions | | - |
| 23 886 964 | | | 29 504 860 |
| 6 639 223 | Interest income | | 10 113 391 |
| <u>114 722</u> | Miscellaneous income (expenditure) | | <u>(1 033 051)</u> |
| 30 640 909 | | | 38 585 200 |
| <u>(8 943 351)</u> | Less: Project expenditure | (Note 14(a)) | <u>(19 262 148)</u> |
| <u>21 697 558</u> | Excess of income over expenditure | | <u>19 323 052</u> |
| | <u>Assets</u> | | |
| | <u>Cash</u> | | |
| 62 024 | Convertible currencies | | 25 000 |
| 1 912 239 | Disable non-convertible currencies | | 1 053 |
| <u>1 068 923</u> | Accumulated non-convertible currencies | | <u>2 737 734</u> |
| 3 043 186 | | | 2 763 787 |
| - | Government letters of credit | | 4 000 000 |
| 51 297 658 | Investments | (Schedule 18) | 64 898 689 |
| 596 529 | Operating funds provided to co-operating agencies | | 874 097 |
| 2 012 616 | Due from UNEP | | 4 060 855 |
| 358 777 | Accounts receivable | | 97 120 |
| <u>2 098 374</u> | Accrued interest | | <u>5 145 821</u> |
| 59 407 140 | | | 81 840 369 |
| 20 000 000 | Investments of the operational reserve | (Schedule 18) | 22 100 000 |
| <u>900 000</u> | Investments of the guaranty reserve | (Schedule 18) | <u>600 000</u> |
| 4 376 667 | Contributions pledged by Governments for current and prior years | (Schedule 17) | 3 655 391 |
| <u>84 683 807</u> | | | <u>108 195 760</u> |
| | <u>Liabilities and reserves</u> | | |
| 5 064 700 | Accounts payable | | 4 454 676 |
| <u>2 328 818</u> | Unliquidated obligations of co-operating agencies | | <u>7 849 019</u> |
| 7 393 518 | | | 12 303 695 |
| 4 376 667 | Contributions pledged by Governments | | 3 655 391 |
| | <u>Reserves</u> | | |
| 51 216 064 | Balance 1 January | | 52 013 622 |
| <u>21 697 558</u> | Add: Excess of income over expenditure | | <u>19 323 052</u> |
| 72 913 622 | | | 71 336 674 |
| 20 000 000 | Less: Transfer to operational reserve | | 2 100 000 |
| <u>900 000</u> | Transfer to/(from) guaranty reserve | | <u>(300 000)</u> |
| 52 013 622 | Balance 31 December* | | 69 536 674 |
| 20 000 000 | Operational reserve | (Note 14(b)) | 22 100 000 |
| <u>900 000</u> | Guaranty reserve | (Note 14(c)) | <u>600 000</u> |
| 72 913 622 | | | 92 236 674 |
| <u>84 683 807</u> | | | <u>108 195 760</u> |

| * Represented by | <u>1979</u> | <u>1980</u> | |
|------------------------------------|---------------------|---------------------|--------------|
| Unspent allocations | 73 476 367 | 108 800 707 | |
| Allocations in excess of resources | <u>(21 462 745)</u> | <u>(39 264 033)</u> | (Note 14(d)) |
| | 52 013 622 | 69 536 674 | |

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

Statement VIII

UNDP: TRUST FUNDS

United Nations Revolving Fund for Natural Resources Exploration

Status of funds as at 31 December 1980
(United States dollars)

| <u>1979</u> | | | <u>1980</u> |
|------------------|---|---------------|--------------------|
| | <u>Income and expenditure for the year</u> | | |
| 3 010 000 | Voluntary contributions from Governments | (Schedule 17) | 2 485 423 |
| 1 954 517 | Interest income | | 2 749 685 |
| <u>7 099</u> | Miscellaneous income (expenditure) | | <u>(2 630)</u> |
| 4 971 616 | | | 6 232 478 |
| | <u>Less: Expenditure</u> | | |
| (2 012 412) | Project costs | | (3 708 224) |
| (10 657) | Reimbursement of programme support costs to executing agencies | | (37 903) |
| <u>(532 933)</u> | Administrative costs | (Schedule 19) | <u>(1 086 389)</u> |
| (2 556 002) | | | (4 832 516) |
| 2 415 614 | Excess of income over expenditure | | <u>1 399 962</u> |
| | <u>Assets</u> | | |
| | Cash | | |
| 525 813 | Convertible currencies | | 191 331 |
| 19 347 820 | Investments | (Schedule 18) | 22 448 556 |
| 47 811 | Accounts receivable | | 109 406 |
| <u>462 603</u> | Accrued interest | | <u>781 950</u> |
| 20 384 047 | | | 23 531 243 |
| 3 510 000 | Contributions pledged by Governments for current and prior years | (Schedule 17) | 1 109 901 |
| 23 894 047 | | | <u>24 641 144</u> |
| | <u>Liabilities and reserve</u> | | |
| 85 727 | Operating funds payable to executing agencies | | 152 964 |
| 158 129 | Accounts payable | | 376 362 |
| 116 588 | Unliquidated obligations of executing agencies | | 316 143 |
| <u>886 058</u> | Due to UNDP | | <u>2 148 267</u> |
| 1 246 502 | | | 2 993 736 |
| 3 510 000 | Contributions pledged by Governments | | 1 109 901 |
| | Reserve | | |
| 16 721 931 | Balance 1 January | | 19 137 545 |
| <u>2 415 614</u> | Add: Excess of income over expenditure | | <u>1 399 962</u> |
| 19 137 545 | Balance 31 December * | | 20 537 507 |
| 23 894 047 | | | <u>24 641 144</u> |

| * Represented by: | <u>1979</u> | <u>1980</u> |
|---------------------|-------------------|-------------------|
| Unspent allocations | 13 756 452 | 11 979 625 |
| Unencumbered funds | <u>5 381 093</u> | <u>8 557 882</u> |
| | <u>19 137 545</u> | <u>20 537 507</u> |

The accompanying notes are an integral part of the financial statements

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

Statement IX

UNEP: TRUST FUNDS

United Nations Trust Fund for Sudano-Sahelian Activities

Status of funds as at 31 December 1980
(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|---------------------|---|--------------------|
| | <u>Income and expenditure for the year</u> | |
| 7 990 009 | Voluntary contributions from Governments (Schedule 17) | 5 630 095 |
| 270 | Donations | 240 |
| 1 875 569 | Interest income | 2 536 619 |
| 36 595 | Miscellaneous income (expenditure) | (5 230) |
| <u>9 902 443</u> | | <u>8 161 724</u> |
| | <u>Less: Expenditure</u> | |
| (1 975 407) | Project costs | (6 740 633) |
| (584 122) | Transfer of cost-sharing contributions to UNEP | (100 000) |
| (824 646) | Reimbursement of programme support costs to executing agencies (Note 15(a)) | (774 863) |
| (546 965) | Administrative costs (Schedule 20) | (722 960) |
| <u>(10 931 140)</u> | | <u>(8 338 456)</u> |
| <u>(1 028 697)</u> | Excess of expenditure over income | <u>(176 732)</u> |
| | <u>Assets</u> | |
| 6 384 | Cash | - |
| 18 767 896 | Convertible currencies | - |
| 122 110 | Investments (Schedule 18) | 19 511 284 |
| - | Operating funds provided to executing agencies | - |
| 309 583 | Due from UNEP/UNEP joint projects (Note 15(b)) | 468 597 |
| 576 559 | Due from UNEP | - |
| 419 611 | Accounts receivable | 221 368 |
| | Accrued interest | 644 655 |
| <u>20 202 133</u> | | <u>20 845 904</u> |
| | <u>Liabilities and reserve</u> | |
| - | Operating funds payable to executing agencies | 104 563 |
| 557 420 | Accounts payable | 738 966 |
| 1 051 234 | Unliquidated obligations of executing agencies | 937 389 |
| 78 085 | Due to UNEP/UNEP joint projects | - |
| - | Due to UNEP | 726 324 |
| <u>1 695 739</u> | | <u>2 507 242</u> |
| | <u>Reserve</u> | |
| 19 544 091 | Balance 1 January | 18 515 394 |
| (1 028 697) | Less: Excess of expenditure over income | (176 732) |
| <u>18 515 394</u> | Balance 31 December * | <u>18 338 662</u> |
| <u>20 202 133</u> | | <u>20 845 904</u> |

| * Represented by: | <u>1979</u> | <u>1980</u> |
|---------------------|-------------------|-------------------|
| Unspent allocations | 14 943 081 | 15 539 260 |
| Unencumbered funds | 3 572 313 | 2 799 402 |
| | <u>18 515 394</u> | <u>18 338 662</u> |

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

CERTIFIED CORRECT

(Signed) N. Douglas STAFFORD
Director
Division of Finance

Statement X

UNDP: TRUST FUNDS

United Nations Volunteers ProgrammeStatus of funds as at 31 December 1980
(United States dollars)

| <u>1979</u> | | | <u>1980</u> |
|--------------------|--|----------------|--------------------|
| | <u>Income and expenditure for the year</u> | | |
| 1 305 157 | Voluntary contributions from Governments | (Schedule 17) | 1 002 678 |
| <u>750 000</u> | Transfer from UNDP revenue reserve | (Paragraph IV) | <u>500 000</u> |
| 2 055 157 | | | 1 502 678 |
| 129 763 | Interest income | | 263 962 |
| <u>4 162</u> | Miscellaneous income (expenditure) | | <u>(1 646)</u> |
| 2 189 083 | | | 1 764 994 |
| <u>(1 375 385)</u> | Less: Expenditure - project costs | | <u>(1 390 166)</u> |
| 813 698 | Excess of income over expenditure | | <u>384 828</u> |
| | | | <u>384 828</u> |
| | <u>Assets</u> | | |
| 174 849 | Cash | | - |
| 2 008 649 | Convertible currencies | | 2 677 861 |
| 78 680 | Investments | (Schedule 18) | 5 849 |
| <u>61 496</u> | Accounts receivable and deferred charges | | <u>70 002</u> |
| 2 323 674 | Accrued interest | | 2 753 712 |
| | | | <u>2 753 712</u> |
| 282 302 | Contributions pledged by Governments for current and prior years | (Schedule 17) | 559 665 |
| <u>2 605 976</u> | | | <u>3 313 377</u> |
| | | | <u>3 313 377</u> |
| | <u>Liabilities and reserve</u> | | |
| 32 954 | Accounts payable | | 238 484 |
| <u>436 905</u> | Due to UNDP | | <u>276 585</u> |
| 469 859 | | | 515 069 |
| | | | <u>515 069</u> |
| 282 302 | Contributions pledged by Governments | | 559 665 |
| | | | <u>559 665</u> |
| 1 040 117 | Reserve | | |
| <u>813 698</u> | Balance 1 January | | 1 853 815 |
| | Add: Excess of income over expenditure | | <u>384 828</u> |
| 1 853 815 | Balance 31 December | | 2 238 643 |
| <u>2 605 976</u> | | | <u>3 313 377</u> |
| | | | <u>3 313 377</u> |

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

CERTIFIED CORRECT

(Signed)

M. Douglas STAFFORD
Director
Division of Finance

Statement XI
UNDP: TRUST FUNDS

United Nations Interim Fund for Science and Technology for Development

Status of funds as at 31 December 1980
(United States dollars)

| | | <u>1980</u> |
|--|------------------|--------------------------|
| <u>Income and expenditure for the year</u> | | |
| Voluntary contributions from Governments | (Schedule 17) | 6 975 193 |
| Add: Exchange adjustments on collection of contributions | | <u>32 923</u> |
| | | 7 008 116 |
| Interest income | | 235 553 |
| Miscellaneous income (expenditure) | | <u>(15)</u> |
| | | 7 243 654 |
| Less: Expenditure | | |
| Administrative costs | | <u>(880 460)</u> |
| Excess of income over expenditure | | <u><u>6 363 194</u></u> |
| <u>Assets</u> | | |
| Investments | (Schedule 18) | 6 648 271 |
| Accrued interest | | <u>84 476</u> |
| | | 6 732 747 |
| Contributions pledged by Governments for current and prior years | (Schedule 17) | 18 943 349 |
| | | <u>25 676 096</u> |
| <u>Liabilities and reserve</u> | | |
| Accounts payable | | 125 294 |
| Due to UNDP | | <u>244 259</u> |
| | | 369 553 |
| Contributions pledged by Governments | | <u>18 943 349</u> |
| Reserve | | |
| Excess of income over expenditure | (Note 16) | <u>6 363 194</u> |
| Balance 31 December * | | <u><u>6 363 194</u></u> |
| | | <u><u>25 676 096</u></u> |
| * Represented by: | | |
| | <u>1980</u> | |
| Programme reserve | 139 504 | |
| Unencumbered funds | <u>6 223 690</u> | |
| | <u>6 363 194</u> | |

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

Statement XII

UNDP: TRUST FUNDS

United Nations Special Fund for Land-locked Developing CountriesStatus of funds as at 31 December 1980
(United States dollars)

| <u>1979</u> | | | <u>1980</u> |
|----------------|---|---------------|-----------------|
| | <u>Income and expenditure for the year</u> | | |
| 73 070 | Voluntary contributions from Governments | (Schedule 17) | 115 505 |
| <u>45</u> | Add/Less: Exchange adjustments on collection of contributions | | <u>(45)</u> |
| 73 115 | | | 115 460 |
| <u>51 665</u> | Interest income | | <u>83 737</u> |
| 124 780 | | | 199 197 |
| | <u>Less: Expenditure</u> | | |
| (39 000) | Project costs | | (159 208) |
| <u>-</u> | Reimbursement of programme support costs to executing agencies | | <u>(17 249)</u> |
| (39 000) | | | (176 457) |
| <u>85 780</u> | Excess of income over expenditure | | <u>22 740</u> |
| | <u>Assets</u> | | |
| 644 815 | Investments | (Schedule 18) | 730 570 |
| <u>34 115</u> | Due from UNDP | | <u>112 667</u> |
| 6 125 | Accrued interest | | 5 015 |
| 685 055 | | | 848 252 |
| | <u>Contributions pledged by Governments for current and prior years</u> | | |
| 62 098 | | (Schedule 17) | 69 638 |
| <u>747 153</u> | | | <u>917 890</u> |
| | <u>Liabilities and reserve</u> | | |
| - | Operating funds payable to executing agencies | | 81 621 |
| <u>-</u> | Unliquidated obligations of executing agencies | | <u>58 836</u> |
| - | | | 140 457 |
| 62 098 | Contributions pledged by Governments | | 69 638 |
| | <u>Reserve</u> | | |
| 599 275 | Balance 1 January | | 685 055 |
| <u>85 780</u> | Add: Excess of income over expenditure | | <u>22 740</u> |
| 685 055 | Balance 31 December * | | 707 795 |
| <u>747 153</u> | | | <u>917 890</u> |

| * Represented by: | <u>1979</u> | <u>1980</u> |
|---------------------|----------------|----------------|
| Unspent allocations | 489 001 | 460 626 |
| Unencumbered funds | <u>196 054</u> | <u>247 169</u> |
| | <u>685 055</u> | <u>707 795</u> |

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

CERTIFIED CORRECT

(Signed) M. Douglas STAFFORD
Director
Division of Finance

Statement XIII

UNDP: TRUST FUNDS

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

Status of funds as at 31 December 1980
(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|------------------|--|--------------------|
| | <u>Income and expenditure for the year</u> | |
| 3 167 600 | Contributions from the United Nations Fund for Namibia Nationhood Programme (Schedule 17) | 2 467 496 |
| 188 979 | Interest income | 454 971 |
| - | Miscellaneous income (expenditure) | <u>(8)</u> |
| <u>3 356 579</u> | | <u>2 922 459</u> |
| | <u>Less: Expenditure</u> | |
| (11 691) | Project costs | (1 155 295) |
| (206) | Reimbursement of programme support costs to executing agencies | <u>(81 282)</u> |
| <u>(11 897)</u> | | <u>(1 236 577)</u> |
| <u>3 344 682</u> | Excess of income over expenditure | <u>1 685 882</u> |
| | <u>Assets</u> | |
| 3 252 675 | Investments (Schedule 18) | 2 173 877 |
| 50 219 | Operating funds provided to executing agencies | 592 527 |
| - | Due from UNDP | 2 415 596 |
| 103 904 | Accrued interest | <u>-</u> |
| <u>3 406 798</u> | | <u>5 182 000</u> |
| | <u>Liabilities and reserve</u> | |
| 10 216 | Unliquidated obligations of executing agencies | 151 436 |
| 51 900 | Due to UNDP | <u>-</u> |
| <u>62 116</u> | | <u>151 436</u> |
| | <u>Reserve</u> | |
| - | Balance 1 January | 3 344 682 |
| 3 344 682 | Add: Excess of income over expenditure | <u>1 685 882</u> |
| <u>3 344 682</u> | Balance 31 December * | <u>5 030 564</u> |
| <u>3 406 798</u> | | <u>5 182 000</u> |

| * Represented by: | <u>1979</u> | <u>1980</u> |
|---------------------|------------------|------------------|
| Unspent allocations | 3 155 703 | 4 582 426 |
| Unencumbered funds | <u>188 979</u> | <u>448 138</u> |
| | <u>3 344 682</u> | <u>5 030 564</u> |

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

CERTIFIED CORRECT

(Signed) N. Douglas STAFFORD
Director
Division of Finance

Statement 217

UNEP, TRUST FUNDS

Other Trust Funds administered by UNEP - Status of Funds as at 31 December 1982
(United States dollars)

| | Fund of the United Nations Trust Fund for Operational Activities in the Field | United Nations Trust Fund for Operational Activities in the Field | United Nations Trust Fund for Operational Activities in the Field | UNEP National Accounts - (United States dollars) | United Nations Development Agency - (United States dollars) | Trust Fund Programme for the Republic of Haiti | Children's Fund for the Republic of Haiti (Trust Fund) | UNEP Trust Fund for Projects financed by the Voluntary Fund for the United Nations (Trust Fund) |
|---------------------------------------|---|---|---|--|---|--|--|---|
| Assets | | | | | | | | |
| Cash | | | | | | | | |
| Convertible currencies | 43 453 | 786 090 | 807 659 | 897 965 | 88 819 | 7 994 | - | 8 909 360 |
| Investments | - | 34 710 | 34 000 | - | - | 8 760 | 670 | 130 730 |
| Operating funds provided to countries | 513 | 712 | 2 165 | 6 167 | - | - | - | 20 924 |
| Due from other countries | 100 763 | 1 139 008 | 879 993 | 903 738 | 28 219 | 16 362 | 670 | 8 661 813 |
| Amounts due from other countries | - | - | - | - | - | - | - | - |
| Operating funds payable to countries | 32 732 | 37 391 | 14 072 | - | 11 942 | - | - | 423 253 |
| Unfulfilled obligations of countries | 35 790 | 37 391 | 14 176 | - | 11 942 | - | - | 423 253 |
| Balance 31 December | 393 739 | 299 973 | 236 200 | 793 524 | 80 938 | 12 127 | 670 | 8 237 639 |
| | (220 766) | 822 124 | 236 200 | 110 228 | (4 661) | - | - | - |
| | 64 973 | 1 081 697 | 811 819 | 903 738 | 16 277 | 16 362 | 670 | 8 237 639 |
| | 100 763 | 1 139 008 | 879 993 | 903 738 | 88 819 | 16 362 | 670 | 8 661 813 |
| | 64 973 | 1 081 697 | 811 819 | 903 738 | 16 277 | 16 362 | 670 | 8 237 639 |
| | 22 760 | 89 738 | 8 716 | 110 228 | 3 519 | 4 175 | 1 395 | 2 244 790 |
| | (32) | 333 | (5) | - | - | - | - | 20 924 |
| | 22 728 | 1 293 680 | 366 789 | 110 228 | 1 519 | 4 175 | 1 395 | 8 265 676 |
| | (231 468) | (303 876) | (114 552) | - | (6 180) | - | (675) | (126 133) |
| | - | (19 620) | (16 037) | - | - | - | - | (1 822) |
| | (323 468) | (133 496) | (130 589) | - | (6 180) | - | (675) | (128 055) |
| | (208 766) | 822 124 | 236 200 | 110 228 | (4 661) | 4 175 | 670 | 8 237 639 |
| Liabilities and reserves | | | | | | | | |
| Operating funds payable to countries | 32 732 | 37 391 | 14 072 | - | 11 942 | - | - | 423 253 |
| Unfulfilled obligations of countries | 35 790 | 37 391 | 14 176 | - | 11 942 | - | - | 423 253 |
| Balance 31 December | 393 739 | 299 973 | 236 200 | 793 524 | 80 938 | 12 127 | 670 | 8 237 639 |
| | (220 766) | 822 124 | 236 200 | 110 228 | (4 661) | - | - | - |
| | 64 973 | 1 081 697 | 811 819 | 903 738 | 16 277 | 16 362 | 670 | 8 237 639 |
| | 100 763 | 1 139 008 | 879 993 | 903 738 | 88 819 | 16 362 | 670 | 8 661 813 |
| | 64 973 | 1 081 697 | 811 819 | 903 738 | 16 277 | 16 362 | 670 | 8 237 639 |
| | 22 760 | 89 738 | 8 716 | 110 228 | 3 519 | 4 175 | 1 395 | 2 244 790 |
| | (32) | 333 | (5) | - | - | - | - | 20 924 |
| | 22 728 | 1 293 680 | 366 789 | 110 228 | 1 519 | 4 175 | 1 395 | 8 265 676 |
| | (231 468) | (303 876) | (114 552) | - | (6 180) | - | (675) | (126 133) |
| | - | (19 620) | (16 037) | - | - | - | - | (1 822) |
| | (323 468) | (133 496) | (130 589) | - | (6 180) | - | (675) | (128 055) |
| | (208 766) | 822 124 | 236 200 | 110 228 | (4 661) | 4 175 | 670 | 8 237 639 |

As represented by the past clear funds allocated in cases of resources

Allocation from the Voluntary Fund for the United Nations for Haiti.

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

(Signed) M. Hussein Ghanem
Director
Division of Finance

Schedule 1

UNEP, UNITED NATIONS ENVIRONMENT PROGRAMS ACCOUNT
Part 1. Status of voluntary contributions pledged as at 31 December 1992
(United States dollars)

| Government of/ | Balance 31 December 1979 | Millions and adjustments | Funds for 1981 Local currency | Funds for 1981 US dollar equivalent | Total | Collected in 1980 | Balance 31 December 1980 | Commitment of balances for 1980 and prior years | Per 1981 |
|---|-----------------------------|-----------------------------|-------------------------------------|---|-------------|----------------------|-----------------------------|---|------------|
| Algeria (New Leans) | 4 295 | - | 30 000 | 4 296 | 8 571 | 4 296 | 4 295 | - | 4 295 |
| Algeria (US dollars) | 665 000 | - | - | 665 000 | 1 390 000 | 665 000 | 665 000 | - | 665 000 |
| Argentina | 1 491 000 | 609 200 | - | 1 704 200 | 4 107 200 | 1 704 200 | - | - | - |
| Australia | 4 016 667 | 91 200 | - | 4 107 867 | 4 107 867 | 4 107 867 | - | - | - |
| Austria | 5 500 000 | - | - | 5 500 000 | 11 500 000 | 5 500 000 | 6 000 000 | - | 6 000 000 |
| Bahrain | - | 69 263 | - | 69 263 | 69 263 | 69 263 | - | - | - |
| Bahrain (US dollars) | 14 820 | 40 000 | - | 54 820 | 54 820 | 54 820 | 54 000 | - | 54 000 |
| Bangladesh (Equivalent of US dollars) | 137 500 | 40 000 | - | 177 500 | 399 900 | 111 679 | 176 821 | 25 821 | 132 000 |
| Barbados | 19 649 123 | 152 | - | 19 649 | 19 649 | 19 649 | - | - | - |
| Belgium | 2 000 | (1 594 607) | - | 18 064 516 | 18 064 516 | 18 064 516 | 18 064 516 | - | - |
| Belize | - | 5 000 | - | 5 000 | 12 000 | 12 000 | 11 000 | 6 000 | 5 000 |
| Bermuda | - | 24 937 | - | 24 937 | 24 937 | 24 930 | 11 307 | - | - |
| Bhutan (Equivalent of US dollars) | - | - | - | 2 790 | 2 790 | 2 790 | 2 790 | - | 2 790 |
| Bhutan (US dollars) | 871 159 | 248 000 | - | 1 119 159 | 3 143 159 | 271 159 | 848 000 | 248 000 | 15 000 |
| Bolivia | - | 19 206 | 17 500 | 23 010 | 43 016 | 27 208 | 23 010 | - | 23 010 |
| Bosnia (Pia) | 893 500 | 2 014 000 | - | 2 295 900 | 9 132 660 | 1 787 000 | 3 426 460 | 1 330 500 | 2 295 900 |
| Brazil | - | 6 434 | - | 6 434 | 6 434 | 6 434 | - | - | - |
| Bulgaria | 668 572 | - | 650 000 | 742 911 | 1 449 251 | 686 620 | 742 911 | - | 742 911 |
| Burma | 284 916 | 928 945 | - | 850 000 | 1 282 645 | 555 861 | 128 788 | - | 128 788 |
| Burundi (US dollars) | 2 922 | 21 714 | - | 22 514 | 22 514 | 22 514 | 28 256 | - | 28 256 |
| Burundi (New FR) | 262 422 | 21 512 | - | 135 000 | 413 945 | 210 328 | 203 071 | 5 927 | 203 071 |
| Byelorussian Soviet Socialist Republic (Roubles) | 39 042 735 | 158 326 | 45 000 000 | 38 135 255 | 79 250 654 | 35 195 061 | 38 135 255 | 5 000 | 38 135 255 |
| Canada (Bollars) | 5 000 | - | - | 2 000 | 7 000 | - | 7 000 | - | 2 000 |
| Cape Verde (US dollars) | 2 196 | - | - | 2 196 | 2 018 | - | 2 018 | - | - |
| Central African Republic | 9 756 | (178) | - | - | 8 969 | - | 8 969 | 8 969 | - |
| Chad | 710 000 | (787) | - | - | 1 460 000 | 710 000 | 790 000 | - | 790 000 |
| Chile (US dollars) | 1 371 152 | 36 365 | - | 1 400 000 | 2 815 217 | 1 415 217 | 1 400 000 | - | 1 400 000 |
| China (US dollars) | 1 098 500 | - | - | 1 200 000 | 2 295 500 | 1 028 744 | 1 296 756 | 58 756 | 1 200 000 |
| Colombia | 21 290 | (1 268) | - | 5 000 | 27 422 | 27 422 | 27 422 | 27 422 | 5 000 |
| Costa Rica | 51 761 | (1 084) | - | - | 36 857 | 36 857 | 36 857 | - | 36 857 |
| Costa Rica | 30 000 | - | - | - | 90 000 | 90 000 | 90 000 | - | 90 000 |
| Cuba | - | 786 116 | 526 261 | 741 241 | 1 467 257 | 726 116 | 741 241 | - | 741 241 |
| Cyprus | 670 089 | 100 000 | - | - | 100 000 | 100 000 | 645 631 | 5 777 | 679 054 |
| Czechoslovakia (Korunas) and (US dollar equivalent) | 1 435 | 40 000 | 7 000 000 | 679 054 | 1 390 353 | 704 722 | 1 435 | 1 435 | 1 435 |
| Democratic Kampuchea (US dollars) | - | 5 790 | - | 6 412 | 12 362 | 5 790 | 5 790 | - | 6 412 |
| Demerara (Grenas) | 2 034 | 58 643 278 | 388 000 000 | 55 993 270 | 114 936 488 | 58 643 278 | 55 993 270 | 2 034 | 55 993 270 |
| Dominican Republic (US dollars) | - | 105 000 | - | 2 000 | 4 034 | - | 4 034 | - | - |
| Dominican Republic | 631 449 | 85 468 | - | - | 25 482 | 13 024 | 18 458 | - | - |
| Dominican Republic (US dollars) | 635 713 | 105 000 | - | - | 165 200 | 165 200 | 165 200 | - | 165 200 |
| Egypt (US dollars) | - | 81 | - | 696 000 | 1 377 249 | 392 104 | 935 145 | 835 145 | 696 000 |
| Egypt (Egyptian pounds) | - | - | 482 927 | 696 000 | 1 379 632 | 604 022 | 725 610 | 35 714 | 696 000 |
| El Salvador | - | 189 000 | - | - | 189 000 | 189 000 | 189 000 | - | - |
| El Salvador (US dollars) | - | 146 021 | 300 000 | 146 021 | 292 042 | 292 042 | 185 000 | 185 000 | 185 000 |
| Ethiopia (Birr) | 90 000 | 30 261 | - | - | 100 000 | 90 000 | 90 000 | - | 90 000 |
| Ethiopia (US dollars) | 7 735 335 | 33 800 000 | 33 800 000 | 8 694 737 | 16 658 351 | 7 745 614 | 8 694 737 | - | 8 694 737 |
| Finland | 51 233 | 25 072 071 | 336 000 000 | 30 561 756 | 55 635 875 | 25 072 071 | 30 561 756 | 91 233 | 30 561 756 |
| France | 8 650 | 185 012 | - | - | 874 265 | 185 012 | 9 465 | - | - |
| France (Francs) | - | 819 | - | - | 9 465 | - | 9 465 | - | - |
| Gambia | - | - | - | - | - | - | - | - | - |

Schedule 3 (continued)

| Government of | Balances 31 December 1979 | Millions and thousands (in 100 000) | Local currency | Zedra's 1981 99 dollar equivalent | Total | Collected in 1980 | Balances 31 December 1980 | Commitment of balances for 1980 and prior years | Per 1982 |
|-----------------------------------|------------------------------|---|-------------------|---|--------------|----------------------|------------------------------|---|------------|
| German Democratic Republic (Mark) | 1 149 475 | (16 000) | 2 000 000 | 1 041 647 | 2 174 264 | 1 375 617 | 1 041 647 | - | - |
| Germany (GDM) | 64 567 016 | (2 300 000) | 900 000 | 196 169 | 63 067 189 | 61 067 189 | 166 066 | 110 704 | 156 162 |
| Greece (DR dollars) | 165 977 | - | 16 900 | 790 000 | 319 219 | 153 355 | 759 954 | 49 754 | 750 000 |
| Greenland (Danish kroner) | 646 101 | (48 000) | 189 000 | 189 000 | 1 346 101 | 636 147 | 6 111 | 352 000 | 6 111 |
| Guatemala (Guatemalan quetzales) | 422 000 | 2 641 | - | - | 967 000 | 286 000 | 341 000 | - | 189 000 |
| Haiti (GDR dollars) | 140 479 | 2 000 | 35 000 | 1 029 | 25 641 | 25 641 | 3 029 | 2 000 | 1 029 |
| Hong Kong (Hong Kong dollars) | 2 000 | (6 000) | 556 120 | 218 871 | 359 310 | 140 479 | 218 871 | 6 000 | 218 871 |
| India (Rupees) | 57 000 | (10 000) | 213 000 | 56 500 | 4 000 | 2 000 | 2 000 | 6 000 | 6 000 |
| Indonesia (Rupiah) | 491 499 | (7 593) | 10 500 000 | 321 502 | 996 001 | 492 420 | 503 581 | 8 000 | 501 501 |
| Iran (Rials) | 7 431 416 | 205 913 | 68 990 000 | 93 112 | 35 011 147 | 7 759 757 | 93 112 | - | 93 112 |
| Israel (New Israeli Sheqels) | 1 895 756 | 4 000 000 | 371 001 | 67 978 | 1 895 756 | 1 895 756 | 8 101 818 | - | 8 101 818 |
| Italy (Lira) | 516 950 | 4 000 000 | 283 000 | 755 912 | 4 000 000 | 4 000 000 | - | - | - |
| Japan (Yen) | 270 139 | 1 480 000 | - | 220 000 | 1 752 882 | 3 988 475 | 764 407 | 0 475 | 755 912 |
| Jordan (Jordanian Dinars) | 16 646 667 | 1 340 559 | 450 000 | 63 560 | 1 340 559 | 1 340 559 | 126 761 | 69 581 | 65 380 |
| Korea (South Korean Won) | 542 049 | (1 288 632) | 21 000 000 000 | 83 076 323 | 38 434 856 | 109 022 | 31 868 132 | 0 791 209 | 83 076 923 |
| Lebanon (Lebanese Lira) | 18 000 000 | 41 000 000 | - | - | 1 028 216 | 758 937 | 326 579 | 356 579 | - |
| Libya (Libyan Dinars) | 200 000 | - | 371 001 | 67 978 | 39 000 000 | 67 978 | 67 978 | 80 000 000 | 67 978 |
| Madagascar (Malagasy Ariary) | 101 351 | 271 500 | - | 220 000 | 420 000 | 200 000 | 220 000 | 220 000 | 220 000 |
| Malawi (Malawi Shillings) | 500 000 | 140 000 | - | 970 000 | 372 851 | 272 851 | 100 000 | 100 000 | 100 000 |
| Malaysia (Malaysian Ringgits) | 17 250 | (137 711) | - | 17 660 | 1 210 000 | 640 000 | 570 000 | 4 600 | 570 000 |
| Mali (CFA francs) | 1 242 507 | 3 951 | - | 340 000 | 36 910 | 12 570 | 24 340 | 744 596 | 19 660 |
| Mexico (Mexican Pesos) | 37 041 | - | - | 56 916 | 1 424 596 | 340 000 | 1 084 596 | 40 932 | 340 000 |
| Morocco (Moroccan Dirhams) | 224 650 | 1 150 000 | - | 4 150 000 | 224 650 | 153 850 | 71 000 | 71 000 | 30 916 |
| Netherlands (Guilder) | 1 000 000 | 2 340 | 3 735 000 | 120 444 | 3 500 000 | 2 150 000 | 1 350 000 | - | 1 350 000 |
| Nicaragua (Cordobas) | 131 953 | 441 030 | - | - | 253 877 | 670 884 | 130 484 | - | 130 484 |
| Nigeria (Naira) | 229 654 | - | - | 30 000 | 56 163 | 26 163 | 30 000 | - | 30 000 |
| Romania (Romanian Lei) | 340 000 | - | - | 340 000 | 640 000 | 340 000 | 340 000 | - | 340 000 |
| Saudi Arabia (Saudi Riyals) | 1 500 | - | - | 1 800 | 1 500 | 1 500 | 1 800 | - | 1 800 |
| Senegal (CFA francs) | 60 672 | 22 422 | - | 2 000 | 24 422 | 24 422 | 24 422 | 22 422 | 22 422 |
| Sierra Leone (Sierra Leone Leone) | 154 046 | 82 483 | - | 61 355 | 61 355 | 61 355 | 61 355 | - | 61 355 |
| Spain (Pesetas) | 8 203 | 84 472 | - | 4 000 | 358 046 | 64 715 | 73 373 | 69 373 | 4 000 |
| Switzerland (Swiss Francs) | 1 879 656 | 328 222 | - | 92 755 | 92 755 | 86 315 | 6 442 | 6 442 | - |
| Tanzania (Tanzanian Shillings) | 5 415 | - | 22 200 | 1 675 010 | 3 281 765 | 1 358 229 | 1 783 466 | 49 656 | 1 675 010 |
| Togo (CFA francs) | 106 332 | 466 | 40 000 | 188 070 | 310 470 | 5 481 | 187 018 | - | 4 989 |
| Tunisia (Dinars) | 753 246 | - | 1 450 000 | 376 624 | 375 068 | 376 623 | 753 247 | - | 376 623 |
| Uganda (Uganda Shillings) | 500 | - | - | 40 000 | 1 329 870 | 500 | 753 247 | - | - |
| United Kingdom (Pound Sterling) | 78 065 979 | 38 500 | 153 000 000 | 75 537 692 | 78 500 | 38 500 | 40 000 | - | 40 000 |
| United States (Dollar) | - | (978 631) | - | - | 158 045 040 | 78 487 148 | 75 957 692 | - | 75 957 692 |
| Zambia (Zambian Kwacha) | - | 83 943 | - | - | 83 943 | 42 774 | 41 169 | - | - |
| Zimbabwe (Zimbabwe Dollar) | - | 83 680 | - | - | 83 680 | 23 680 | 41 169 | - | - |
| Zaire (Zaire) | 18 312 | - | 1 250 000 | 1 825 490 | 1 250 000 | 1 250 000 | 204 000 | - | 204 000 |
| Zimbabwe (Zimbabwe Dollar) | 874 127 | 84 943 | 230 000 000 | 909 797 | 1 798 756 | 897 200 | 911 536 | 804 000 | 905 197 |
| Zimbabwe (Zimbabwe Dollar) | 47 887 324 | - | 873 000 000 | 54 600 000 | 1 08 572 867 | 47 972 867 | 54 600 000 | 5 179 | 54 600 000 |

Schedule 2 (continued)

| Government of | Balances | | Additions and adjustments | Funds for 1991 Local currency | | Total | Collected in 1990 | Balances | | Comparing of balances Per 1990 and prior years | |
|----------------------------------|------------------|-------------------------|------------------------------|----------------------------------|------------|-------------|----------------------|------------------|------------|--|------------|
| | 31 December 1979 | US dollar equivalent | | US dollar equivalent | Per 1990 | | | 31 December 1990 | Per 1990 | Per 1991 | |
| Oman (US dollars) | 75 000 | 75 000 | - | 19 541 800 | 75 000 | 190 000 | 75 000 | - | - | 75 000 | - |
| Pakistan (Rupees) | 1 789 353 | 1 789 353 | - | 371 000 | 1 789 353 | 9 359 232 | 1 789 353 | 1 359 879 | 1 359 879 | 1 359 879 | 1 359 879 |
| Peru (Sol) | 654 000 | 654 000 | - | 18 000 | 654 000 | 581 000 | 101 370 | 377 000 | 538 630 | 377 000 | 166 495 |
| Portugal (Escudos) (US dollars) | - | - | 151 754 | - | 151 754 | 331 155 | 164 649 | 164 649 | - | 164 649 | 20 000 |
| Qatar (US dollars) | 80 000 | 80 000 | - | - | 80 000 | 160 000 | 160 000 | 160 000 | - | 160 000 | - |
| Romania (Lei) | 277 780 | 277 780 | 488 000 | - | 277 780 | 1 057 280 | 767 280 | 290 000 | 290 000 | 290 000 | 179 170 |
| Spain (Pesetas) | 899 170 | 899 170 | 488 000 | - | 899 170 | 1 204 000 | 1 204 000 | 1 204 000 | 1 204 000 | 1 204 000 | 11 878 |
| Thailand (Baht) | 1 038 990 | 1 038 990 | 488 000 | 38 790 000 | 1 038 990 | 2 206 159 | 1 038 990 | 1 167 169 | 1 167 169 | 1 167 169 | - |
| Tanzania (Shilling) | 352 000 | 352 000 | - | - | 352 000 | 352 000 | 352 000 | 352 000 | 352 000 | 352 000 | 200 000 |
| Togo (CFA franc) | 200 000 | 200 000 | - | - | 200 000 | 400 000 | 400 000 | 400 000 | 400 000 | 400 000 | 200 000 |
| Turkey (Lira) | 838 000 | 838 000 | - | - | 838 000 | 1 676 000 | 837 699 | 838 000 | 838 000 | 838 000 | 301 000 |
| Uganda (Shilling) | 500 000 | 500 000 | 22 438 | 7 800 000 | 500 000 | 1 392 438 | 592 438 | 600 000 | 600 000 | 600 000 | 600 000 |
| Yemen (Yemeni Rial) | 16 400 | 16 400 | 10 000 | - | 16 400 | 16 400 | 16 400 | 16 400 | 16 400 | 16 400 | - |
| Zambia (Zambian Kwacha) | 15 760 | 15 760 | 10 000 | - | 15 760 | 15 760 | 15 760 | 15 760 | 15 760 | 15 760 | 10 000 |
| Zimbabwe (Zimbabwe Dollar) | 2 300 000 | 2 300 000 | - | - | 2 300 000 | 5 000 000 | 2 300 000 | 2 300 000 | 2 300 000 | 2 300 000 | 2 300 000 |
| Botswana (Pula) | 330 000 | 330 000 | - | - | 330 000 | 480 000 | - | 480 000 | 480 000 | 480 000 | 150 000 |
| Cameroon (CFA franc) | 140 007 | 140 007 | - | - | 140 007 | 430 007 | 114 748 | 315 259 | 315 259 | 315 259 | 285 259 |
| Chad (CFA franc) | 270 000 | 270 000 | - | - | 270 000 | 440 000 | 270 000 | 270 000 | 270 000 | 270 000 | - |
| Comoros (Comorian Franc) | - | - | 40 000 | - | 40 000 | 41 000 | 41 000 | - | - | - | - |
| Cote d'Ivoire (CFA franc) | - | - | 5 618 | - | 5 618 | 5 618 | 5 618 | - | - | - | - |
| Dominican Republic (D.R. Dollar) | 977 000 | 977 000 | - | - | 977 000 | 8 048 000 | 940 000 | 1 208 000 | 1 208 000 | 1 208 000 | 217 000 |
| Egypt (Egyptian Pound) | 540 000 | 540 000 | - | - | 540 000 | 1 160 000 | 640 000 | 600 000 | 600 000 | 600 000 | 600 000 |
| Guatemala (Guatemalan Quetzal) | 800 000 | 800 000 | - | - | 800 000 | 1 000 000 | 540 000 | 1 000 000 | 1 000 000 | 1 000 000 | 200 000 |
| Honduras (Honduran Lempira) | 70 000 | 70 000 | - | - | 70 000 | 152 500 | 70 000 | 82 500 | 82 500 | 82 500 | 12 500 |
| Indonesia (Rupiah) | 9 016 | 9 016 | - | - | 9 016 | 30 000 | - | 30 000 | 30 000 | 30 000 | 20 000 |
| Iran (Iranian Rial) | 76 390 416 | 76 390 416 | 364 348 | 15 000 | 76 390 416 | 134 462 001 | 76 355 024 | 77 906 377 | 77 906 377 | 77 906 377 | 17 906 377 |
| Italy (Lira) | 16 562 500 | 16 562 500 | - | 373 000 000 | 16 562 500 | 54 223 319 | 16 562 500 | 17 660 819 | 17 660 819 | 17 660 819 | 11 660 819 |
| Jamaica (Jamaican Dollar) | - | - | 864 | - | 864 | 24 278 462 | 278 462 | - | - | - | - |
| Kenya (Kenyan Shilling) | - | - | 270 462 | - | 270 462 | 8 545 040 | 472 000 | 8 073 040 | 8 073 040 | 8 073 040 | 800 000 |
| Madagascar (Malagasy Franc) | - | - | 847 718 | - | 847 718 | 210 814 | 210 814 | 370 359 | 370 359 | 370 359 | 370 359 |
| Malawi (Malawi Shilling) | 1 273 030 | 1 273 030 | (1 000) | - | 1 273 030 | 541 713 | 412 000 | 166 667 | 166 667 | 166 667 | 166 667 |
| Maldives (Maldivian Rufiyaa) | 114 015 | 114 015 | - | 600 000 | 114 015 | 332 502 | 165 838 | 166 667 | 166 667 | 166 667 | 166 667 |
| Mali (CFA franc) | 630 607 | 630 607 | (829) | 213 206 | 630 607 | 1 178 622 | 301 875 | 876 747 | 876 747 | 876 747 | 318 732 |
| Mexico (Mexican Peso) | 1 611 330 | 1 611 330 | - | - | 1 611 330 | 2 737 295 | 1 502 919 | 1 234 376 | 1 234 376 | 1 234 376 | 1 085 765 |
| Morocco (Moroccan Dirham) | 6 337 | 6 337 | (90) | - | 6 337 | 6 337 | 6 337 | 6 337 | 6 337 | 6 337 | 6 337 |
| Niger (CFA franc) | 316 075 | 316 075 | 11 208 | 337 500 | 316 075 | 1 034 863 | 527 344 | 507 519 | 507 519 | 507 519 | 507 519 |
| Nigeria (Nigerian Naira) | 4 138 440 | 4 138 440 | 98 310 | 8 788 000 | 4 138 440 | 8 278 988 | 4 218 790 | 4 060 130 | 4 060 130 | 4 060 130 | 4 060 130 |

Schedule 1 (continued)

| Government of | Balance 31 December 1979 | Additions and adjustments | Pledge for 1981 Local currency | Pledge for 1981 US dollar equivalent | Total | Collected in 1980 | Balance 31 December 1980 | Composition of balance for 1980 and prior years | Per 1981 |
|--|-----------------------------|------------------------------|--------------------------------------|--|----------------------|----------------------|-----------------------------|---|--------------------|
| United Kingdom of Great Britain and Northern Ireland (Pounds) | - | 34 095 027 | 37 500 000 | 41 873 595 | 76 168 612 | 34 095 027 | 41 873 595 | - | - |
| British Virgin Islands | - | 5 237 | - | - | 5 237 | 5 237 | - | - | - |
| Cayman Islands | - | 12 530 | - | - | 12 530 | 12 530 | - | - | - |
| Montserrat | 3 095 | - | - | - | 3 095 | - | 3 095 | - | - |
| Saint Kitts-Nevis-Anguilla | - | 20 948 | - | - | 20 948 | 20 948 | - | - | - |
| Turks and Caicos Islands | - | 18 245 | - | - | 18 245 | 18 245 | - | - | - |
| Tuvalu | 645 079 | (18 245) | 48 441 000 | 217 513 | 669 576 | 7 810 | 318 711 | 10 533 | 217 315 |
| United Republic of Cameroon (CFA Francs) (20% Pledge) | 144 578 | 2 422 | 1 000 000 | 122 850 | 270 270 | 550 063 | 270 270 | 101 598 | 217 315 |
| United States of America | - | 186 090 000 | - | - | 186 090 000 | 186 090 000 | - | 147 430 | 122 850 |
| Upper Volta | 6 200 | - | - | - | 6 200 | 6 200 | - | - | - |
| Uruguay | - | 570 000 | - | - | 570 000 | 570 000 | - | - | - |
| Zimbabwe | 2 108 979 | 346 000 | - | 2 800 000 | 4 668 979 | 2 114 019 | 2 544 960 | 394 960 | 2 200 000 |
| Yugoslavia | 30 000 | - | - | 5 000 | 35 000 | 5 000 | 30 000 | 75 000 | 5 000 |
| Zambia | 10 945 | - | - | 8 000 | 18 945 | 18 945 | 18 945 | 10 945 | 8 000 |
| Zimbabwe (Restriction of US dollars) | 2 679 448 | 120 000 | - | 2 620 516 | 5 579 964 | 2 678 487 | 2 901 477 | 200 961 | 2 620 516 |
| Zaire | 20 547 | 251 901 | - | - | 265 301 | 265 301 | - | - | - |
| Zambia | 20 547 | 129 022 | - | 25 000 | 184 399 | 129 549 | 25 000 | - | 25 000 |
| Total | 449 347 026 | 597 493 431 | - | 480 253 551 | 1 227 094 006 | 691 781 288 | 539 312 718 | 56 026 185 | 478 708 533 |

The description shown in parentheses represents the currency in which the 1981 pledge was denominated.
In addition, the following pledge has been announced for 1982, in the currency shown in parentheses:

| Government | Pledge for 1982 Local currency | Pledge for 1982 US dollar equivalent | Total |
|-----------------|--------------------------------------|--|-------------------|
| Sweden (Kronor) | 340 000 000 | 79 049 767 | 79 049 767 |
| Total | 340 000 000 | 79 049 767 | 12 059 767 |

2nd. III. Status of voluntary contributions to the Special Resource Fund for the Least Developed Countries as at 31 December 1980

| Government | Balance 31 December 1979 | Additions and adjustments | Pledge for 1981 Local currency | Pledge for 1981 US dollar equivalent | Total | Collected in 1980 | Balance 31 December 1980 | Composition of balance for 1980 and prior years | Per 1981 |
|------------------------|-----------------------------|------------------------------|--------------------------------------|--|-------------------|----------------------|-----------------------------|---|-------------------|
| Guinea-Bissau (Pescos) | 2 012 072 | 49 784 | 35 000 | 441 | 4 061 856 | 2 061 856 | 441 | - | 441 |
| Kenya (Kenya Shilling) | 7 142 857 | 34 276 | 10 000 000 | 2 000 000 | 35 316 568 | 7 177 035 | 2 000 000 | - | 2 000 000 |
| Senegal (Francs) | 2 500 000 | - | 35 000 000 | 8 159 535 | 8 859 181 | 2 500 000 | 8 159 535 | - | 8 159 535 |
| Switzerland (Francs) | 11 654 359 | 87 920 | 4 000 000 | 2 359 181 | 14 210 046 | 11 758 009 | 2 359 181 | - | 2 359 181 |
| Total | 23 309 288 | 172 000 | 49 000 000 | 12 470 557 | 36 210 046 | 11 758 009 | 12 470 557 | - | 12 470 557 |

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' assessed programme costs as at 31 December 1980
(United States dollars)

| Government or organization | Balance 31 December 1979 | Waivers and adjustments | Total | Charges to the IPFs | Collected in 1980 | Balance 31 December 1980 |
|---|--------------------------------|----------------------------|------------------|-------------------------------|-----------------------------|--------------------------------|
| Albania | 75 020 | - | 75 020 | 75 020 | - | - |
| Central African Republic | 21 865 | (21 865) | - | - | - | - |
| Comoros | 32 181 | (32 181) | - | - | - | - |
| Congo | 316 619 | - | 316 619 | - | - | 316 619 |
| Democratic Kampuchea | 733 377 | - | 733 377 | 733 377 | - | - |
| Dominica | 45 024 | - | 45 024 | 45 024 | - | - |
| Equatorial Guinea | 168 000 | (168 000) | - | - | - | - |
| Guatemala (CARI) a/ | 41 900 | - | 41 900 | 41 900 | - | - |
| Guyana | 80 000 | - | 80 000 | - | - | 80 000 |
| Iraq | 1 835 | - | 1 835 | 1 835 | - | - |
| Lebanon | 718 164 | (320 000) | 398 164 | - | - | 398 164 |
| Liberia | 62 656 | - | 62 656 | 62 656 | - | - |
| Malaysia | 246 | - | 246 | 246 | - | - |
| Netherlands Antilles | 155 846 | - | 155 846 | - | 155 846 | - |
| Niue | 516 | - | 516 | - | 516 | - |
| Panama | 263 996 | - | 263 996 | - | 263 996 | - |
| Peru | 55 838 | - | 55 838 | 55 838 | - | - |
| Portugal | 1 159 | - | 1 159 | - | - | 1 159 |
| Senegal | 65 874 | (65 874) | - | - | - | - |
| Sierra Leone | 73 876 | - | 73 876 | - | 73 876 | - |
| Spain | 71 528 | - | 71 528 | - | - | - |
| Suriname | 5 773 | - | 5 773 | 5 773 | - | - |
| Swaziland | 91 200 | - | 91 200 | 91 200 | - | - |
| Tunisia | 822 193 | - | 822 193 | - | - | - |
| United Kingdom of Great Britain and Northern Ireland | 74 914 | - | 74 914 | 74 914 | - | - |
| Antigua | 1 480 | - | 1 480 | - | 1 480 | - |
| Turks and Caicos Islands | 342 639 | (342 639) | - | - | - | - |
| Viet Nam | 4 323 719 | (950 559) | 3 373 160 | 1 187 783 ^{b/} | 537 164 ^{b/} | 1 648 213 |
| Total | | | 3 373 160 | 1 187 783^{b/} | 537 164^{b/} | 1 648 213 |

(Note 17)

a/ Central American Research Institute for Industry.

b/ Total charges to IPFs \$1,187,783
Total cash collections 537,164

Total income per statement I \$1,724,947

UNITED STATES NATIONAL DEVELOPMENT PROGRAMS ACCOUNT
 Governmental contributions in respect of projects as of December 31, 1952
 (United States dollars)

| | Governmental contributions received in current year | | Total | | Collected as of 1952 | | Balance as of December 31, 1952 | | Commitment in 1952 | | Per 1951 and prior years | |
|--|---|-------------|-------------|-----------|--------------------------|-----------|---------------------------------|--------------------------|--------------------|--------------------------|--------------------------|-----------|
| | Balance December 31, 1952 | For 1950 | For 1950 | Total | Per 1950 and prior years | Total | Per 1952 | Per 1951 and prior years | Per 1952 | Per 1951 and prior years | Per 1951 and prior years | |
| Governmental contributions received in current year | | | | | | | | | | | | |
| Algeria | 3 710 414 | (856 731) | 3 543 998 | 4 217 291 | 426 988 | 89 790 | 516 778 | 3 700 903 | 1 277 876 | 1 277 876 | 3 700 903 | 3 700 903 |
| Argentina | 6 643 946 | (926 812) | 869 334 | 6 475 490 | 624 016 | 315 478 | 1 443 684 | 5 487 002 | 3 274 969 | 3 274 969 | 5 487 002 | 5 487 002 |
| Austria | 302 942 | 540 867 | 85 500 | 937 004 | 100 000 | 100 000 | 100 000 | 310 489 | 310 489 | 310 489 | 310 489 | 310 489 |
| Burkina Faso | 8 153 872 | (290 564) | 3 046 646 | 8 902 054 | 3 537 435 | 600 618 | 2 134 245 | 3 536 | 3 536 | 3 536 | 3 536 | 3 536 |
| Belgium | 473 748 | (471 081) | (1 081) | 27 667 | 266 968 | 870 522 | 337 490 | 763 809 | 170 | 170 | 763 809 | 627 487 |
| Benin | 373 145 | 127 145 | 537 490 | 537 490 | 88 000 | 88 000 | 88 000 | 33 145 | 53 145 | 53 145 | 33 145 | 33 145 |
| Bolivia | 25 080 | 30 500 | (10 500) | 121 145 | 48 000 | 48 000 | 48 000 | 48 000 | 48 000 | 48 000 | 48 000 | 48 000 |
| Bolivia | 3 543 122 | 179 946 | (175 198) | 3 545 910 | 3 791 971 | 1 191 971 | 1 191 971 | 1 787 939 | 801 346 | 801 346 | 1 787 939 | 706 371 |
| Brazil | 4 330 977 | 42 000 | 634 547 | 48 000 | 42 000 | 42 000 | 42 000 | 3 040 500 | 806 664 | 806 664 | 3 040 500 | 3 040 500 |
| Burundi | 1 340 159 | 3 521 271 | 268 515 | 8 536 815 | 5 216 275 | 73 773 | 5 290 050 | 1 525 749 | 696 009 | 696 009 | 1 525 749 | 1 525 749 |
| Canada | - | 12 075 | - | 12 075 | 12 075 | 12 075 | 12 075 | 371 227 | - | - | 371 227 | 371 227 |
| Caribbean Development Bank | - | 45 000 | - | 45 000 | 45 000 | 45 000 | 45 000 | - | - | - | - | - |
| Central African Customs and Revenue Union (CACRU) | - | 15 000 | - | 15 000 | - | - | - | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Chile | 30 000 | 126 980 | 853 170 | 379 750 | 230 000 | - | - | 379 750 | 126 980 | 126 980 | 379 750 | 379 750 |
| Colombia | 3 840 000 | 331 514 | 143 500 | 261 514 | 967 280 | - | - | 3 161 719 | 912 859 | 912 859 | 3 161 719 | 3 161 719 |
| Costa Rica | 10 105 | 706 139 | 143 500 | 8 128 499 | 9 965 | - | - | 3 161 719 | 912 859 | 912 859 | 3 161 719 | 3 161 719 |
| Czechoslovakia | 130 300 | (140) | 85 500 | 10 105 | 90 780 | 160 | - | 90 780 | 160 | 160 | 90 780 | 90 780 |
| Czechoslovakia | 3 057 603 | 60 860 | 180 | 3 118 643 | 3 118 643 | - | - | 3 118 643 | 180 | 180 | 3 118 643 | 3 118 643 |
| Dominican Republic | 690 000 | 3 295 596 | 764 508 | 6 454 508 | 3 900 545 | - | - | 8 440 155 | 31 860 | 31 860 | 8 440 155 | 8 440 155 |
| Dominican Republic | 184 076 | (192 171) | 213 171 | 670 000 | 390 545 | - | - | 479 455 | 414 019 | 414 019 | 479 455 | 479 455 |
| Ecuador | 66 769 | 70 000 | 327 050 | 431 876 | 146 876 | - | - | 285 000 | 867 284 | 867 284 | 285 000 | 285 000 |
| Ecuador | 16 790 | 393 442 | 401 318 | 731 549 | 526 985 | - | - | 414 564 | 13 276 | 13 276 | 401 318 | 401 318 |
| Germany, Federal Republic of | 908 937 | 53 241 | 3 300 | 867 062 | 17 253 | - | - | 95 988 | 41 753 | 41 753 | 95 988 | 95 988 |
| Ghana | - | 672 053 | - | 672 053 | 672 053 | - | - | - | - | - | - | - |
| Guatemala | - | 85 000 | - | 85 000 | 85 000 | - | - | - | - | - | - | - |
| Guatemala | - | 314 000 | - | 314 000 | - | - | - | - | - | - | - | - |
| Guinea-Bissau | - | 35 794 | - | 35 794 | - | - | - | - | - | - | - | - |
| Haiti | 600 000 | 70 000 | - | 670 000 | 750 000 | - | - | 114 000 | 54 720 | 54 720 | 670 000 | 670 000 |
| Haiti | 1 149 999 | 20 000 | - | 1 169 999 | 1 169 999 | - | - | 33 294 | 33 294 | 33 294 | 1 169 999 | 1 169 999 |
| Honduras | 3 349 100 | 1 950 000 | - | 5 299 100 | 1 105 489 | - | - | 1 351 584 | 51 043 | 51 043 | 3 349 100 | 3 349 100 |
| Honduras | 331 488 | 1 122 843 | 973 250 | 8 445 581 | 1 474 331 | 561 879 | 2 036 210 | 609 371 | 1 847 290 | 1 847 290 | 609 371 | 609 371 |
| International Fund for Agricultural Development | 7 278 755 | 200 000 | 600 000 | 600 000 | 200 000 | 200 000 | 450 000 | 150 000 | - | - | 150 000 | 150 000 |
| Iran | 667 136 | (5 647 478) | (8 079 140) | (447 891) | (1 444 772) | 250 000 | (3 444 772) | 3 001 449 | 948 594 | 948 594 | 3 001 449 | 3 001 449 |
| Iraq | 50 000 | 25 965 | 60 659 | 734 818 | 31 823 | - | - | 802 995 | 457 415 | 457 415 | 802 995 | 802 995 |
| Italy | 135 457 | - | - | 90 000 | - | - | - | 90 000 | - | - | 90 000 | 90 000 |
| Italy | 393 488 | 145 760 | - | 2 217 217 | 112 916 | - | - | 312 457 | 132 255 | 132 255 | 312 457 | 312 457 |
| Jordan | 411 372 | 1 982 934 | - | 2 394 306 | 8 028 173 | - | - | 311 372 | 184 484 | 184 484 | 411 372 | 411 372 |
| Korea | 8 255 442 | 6 354 | - | 431 749 | 25 216 | - | - | 1 066 462 | 1 300 046 | 1 300 046 | 1 066 462 | 1 066 462 |
| Korea | 244 459 | 8 442 895 | 649 820 | 5 346 137 | 3 915 334 | 246 561 | 3 481 659 | 1 664 459 | 1 417 148 | 1 417 148 | 1 664 459 | 1 664 459 |
| Lesotho | 169 609 | 10 000 | - | 254 459 | 169 609 | - | - | 169 609 | 254 459 | 254 459 | 169 609 | 169 609 |
| Lesotho | 1 630 858 | 213 590 | - | 1 844 448 | 542 955 | - | - | 1 300 393 | 606 402 | 606 402 | 1 300 393 | 1 300 393 |

Schedule 3 (continued)

| Government or organization | Contributions recorded in current years | | Collected in 1980 | | Contributions in balance | |
|--|---|--------------------------------|--------------------------------|--------------------------------|-----------------------------|--------------------------------|
| | Balance 31 December 1979 | For 1980 and prior years | For 1980 and prior years | For 1980 and prior years | Balance 31 December 1980 | For 1981 and prior years |
| Bahamas | 24,371 | 1,000,000 | 42,286 | 34,242 | 7,964 | 7,964 |
| Bangladesh | 69,971 | 375,090 | 1,000,000 | 34,242 | 54,564 | 54,564 |
| Belize | 408,063 | 30,404 | 415,325 | 232,068 | 146,087 | 135,068 |
| Bhutan | 182,442 | 800,000 | 148,683 | 37,038 | 83,740 | 121,604 |
| Bolivia | 181,740 | 1,011,331 | 250,000 | 5,915 | 172,682 | 79,975 |
| Burkina Faso | 132,400 | 618,844 | 3,954,618 | 3,622,859 | 292,000 | 802,000 |
| Burundi | 427,810 | 618,844 | 6,287,000 ^{a/} | 6,287,000 ^{a/} | 392,111 | 392,111 |
| Cameroon | 9,868,046 | 3,685,677 | 35,846,546 | 3,685,677 | 19,944 | 3,923 |
| Canada | 280,800 | 8,201 | 280,800 | 2,697,847 | 800,800 | 111 |
| Central American and Caribbean Community | 47,938 | 20,060 | 76,359 | 31,670 | 19,944 | 19,944 |
| Chad | 758,776 | 990,275 | 1,437,352 | 625,380 | 800,800 | 800,800 |
| China | 38,653 | (38,653) | 217,533 | 183,865 | 35,668 | 35,668 |
| Cuba | 74,593 | 120,253 | 828,277 | 222,122 | 694,271 | 694,271 |
| Dominican Republic | 852,966 | 172,206 | 16,712 | 16,712 | 1,731,274 | 1,731,274 |
| Dominican Republic - Special Fund | 3,407,435 | (713,332) | 3,876,555 | 8,145,281 | 20,109 | 6,840 |
| Dominican Republic - Special Fund - Subtotal | 20,520 | 20,520 | 20,520 | 175,268 | 66,291 | 66,291 |
| Dominican Republic - Special Fund - Subtotal | 334,999 | (123,040) | 211,559 | 475,748 | 84,291 | 84,291 |
| Dominican Republic - Special Fund - Subtotal | 33,145 | 475,748 | 33,145 | 33,145 | 33,145 | 33,145 |
| Dominican Republic - Special Fund - Subtotal | 6,840 | 29,000 | 29,000 | 2,342 | 4,498 | 4,498 |
| Dominican Republic - Special Fund - Subtotal | 5,804,462 | (99,452) | 108,750 | 15,746 | 157,400 | 82,900 |
| Dominican Republic - Special Fund - Subtotal | 112,500 ^{a/} | 1,180,265 | 6,132,525 | 8,221,364 | 4,321,170 | 2,597,486 |
| Dominican Republic - Special Fund - Subtotal | 1,858,644 | 3,212,930 | 2,186,327 | 2,668,032 | 4,578,543 | 2,321,047 |
| Dominican Republic - Special Fund - Subtotal | 4,201,276 | 100,000 | 100,000 | 100,000 | 4,201,276 | 4,201,276 |
| Dominican Republic - Special Fund - Subtotal | 8,641,605 | (1,113,660) | 4,201,276 | (11,902) | 3,484,377 | 3,484,377 |
| Dominican Republic - Special Fund - Subtotal | 521,760 | 600,000 | 400,000 | 400,000 | 948,068 | 890,434 |
| Dominican Republic - Special Fund - Subtotal | 1,800,310 | 176,699 | 2,405,098 | 1,871,965 | 1,371,315 | 522,524 |
| Dominican Republic - Special Fund - Subtotal | 86,524 | 3,996,433 | 2,818,348 | 2,818,348 | 1,165,893 | 10,780,530 |
| Dominican Republic - Special Fund - Subtotal | 13,315,638 | 1,616,600 | 1,535,600 | 2,232,000 | 3,278,095 | 1,555,400 |
| Total | 20,274,202 | 33,131,264 | 27,591,629 | 24,428,314 | 82,946,400 | 48,090,208 |

Total (Statement 1)

^{a/} Includes a contribution of \$1,000,000 by the Government of Egypt for Project 803/79/001, partly financed by the OIC Special Fund.

Annex 4

WORLD BANK NATIONAL DEVELOPMENT FINANCING ACCOUNT

Government's cash contributions in excess of grants as at 31 December 1962
(United States dollars)

| Government or Organization | Government's contributions adjusted and recorded in | | Collected in 1960 | | Balance 31 December 1962 | Contributions of balance for 1961 and 1962 | |
|----------------------------|---|-----------|-------------------|----------|--------------------------|--|-------------------|
| | For 1960 and 1961 | For 1962 | For 1960 and 1961 | For 1962 | | For 1961 and 1962 | For 1961 and 1962 |
| Algeria | 2 000 | - | - | - | 2 000 | 476 977 | 207 283 |
| Argentina | 943 875 | - | - | - | 947 874 | - | 185 558 |
| Australia | 54 716 | - | - | - | 2 169 | - | - |
| Canada | 32 441 | - | - | - | - | - | - |
| Denmark | 107 043 | - | - | - | - | - | - |
| France | 1 575 806 | (59 019) | 184 985 | - | 67 347 | 68 590 | 16 749 |
| Germany | 75 264 | - | - | - | 290 510 | 25 807 | 33 475 |
| Greece | 98 023 | - | - | - | 35 821 | 35 807 | 24 314 |
| India | 1 135 894 | - | - | - | 32 159 | 40 046 | 52 111 |
| Indonesia | 15 492 | - | - | - | 98 023 | - | - |
| Italy | 28 908 | - | - | - | - | - | - |
| Japan | 964 477 | (432) | 9 091 | - | 14 240 | 64 183 | 253 332 |
| Kenya | 108 528 | - | - | - | 812 967 | - | - |
| Malaya | 125 706 | - | - | - | - | - | - |
| Malawi | 11 828 | - | - | - | - | - | - |
| Philippines | 41 828 | - | - | - | - | - | - |
| Spain | 44 338 | - | - | - | - | - | - |
| Sweden | 8 382 548 | (87 477) | 67 675 | 10 000 | 60 987 | 28 319 | 32 464 |
| Switzerland | 59 000 | - | - | - | 3 932 286 | 561 312 | 24 338 |
| Tanzania | 800 | - | - | - | 240 000 | - | - |
| Turkey | 270 072 | - | - | - | 270 072 | - | - |
| Uganda | 270 072 | - | - | - | 270 072 | - | - |
| United Kingdom | 270 072 | - | - | - | 270 072 | - | - |
| USAID | 270 072 | - | - | - | 270 072 | - | - |
| World Bank | 270 072 | - | - | - | 270 072 | - | - |
| Yugoslavia | 270 072 | - | - | - | 270 072 | - | - |
| Total | 115 714 | 74 285 | 115 714 | 10 000 | 115 714 | - | 41 420 |
| | 30 084 | (127 670) | 30 084 | - | 20 151 | 131 | 10 000 |
| | 75 893 | 282 185 | 282 185 | 9 993 | 237 290 | 97 200 | 140 090 |
| | 68 043 | 5 785 | 68 043 | 42 893 | 63 893 | - | - |
| | 20 312 | 84 634 | 20 312 | 319 460 | 319 460 | 12 668 | 68 831 |
| | 2 808 | 8 500 | 2 808 | 1 021 | 68 864 | 21 308 | 24 658 |
| | 874 223 | (99 563) | 5 000 | 8 500 | - | - | - |
| | 6 047 | (518) | 14 660 | 7 374 | - | - | - |
| | 31 000 | - | 5 509 | - | 7 886 | - | - |
| | 119 872 | 126 640 | 35 070 | 18 020 | 15 000 | - | 10 000 |
| | 159 050 | 286 451 | 286 451 | 800 640 | 80 783 | - | 2 107 |
| | 14 013 | 307 717 | 307 717 | 259 706 | 8 011 | - | - |

Schedule 4 (continued)

| | Balance 31 December 1979 | | Government Contributions Adjusted and received in For 1980 | | Collected in 1980 | | Balance 31 December 1980 | | Commission of Maltese For 1981 and For 1982 | |
|--|--------------------------|--------|--|------------|-------------------|------------|--------------------------|-----------|---|-----------|
| | Balance | Number | For 1980 | For future | For 1980 | For future | 1980 | 1981 | For 1981 | For 1982 |
| Government of Grenada | 10 557 334 | | (251 697) | - | 6 224 074 | - | 5 081 563 | 118 459 | 3 631 543 | - |
| Saudi Arabia | 155 150 | | (34 651) | 2 500 | - | - | 118 459 | - | 2 500 | 2 500 |
| General | 2 649 842 | | 2 300 | 2 500 | 765 667 | - | 5 000 | 839 199 | 1 044 316 | 1 044 316 |
| Singapore | 506 186 | | (60 590) | (6 372) | 55 395 | - | 207 841 | 70 490 | 113 278 | (2) 313 |
| Somalia | - | | 300 000 | - | - | - | 300 000 | 75 000 | 272 000 | 15 000 |
| Sri Lanka | 20 692 | | - | - | 5 692 | - | 15 000 | - | - | - |
| Syrian Arab Republic | 332 220 | | (36 816) | - | - | - | 305 404 | 201 794 | 103 610 | - |
| Thailand | 5 000 | | (16 449) | - | 2 500 | 2 500 | 5 000 | 15 388 | 22 738 | 92 023 |
| Togo | 337 000 | | - | (82 352) | 48 114 | - | 130 000 | - | - | - |
| Turk Territory of the North | 13 895 | | (13 895) | - | - | - | - | - | - | - |
| Turk Territory of the South | 13 360 | | (13 360) | - | - | - | - | - | - | - |
| United Kingdom of Great Britain and Northern Ireland | 13 492 | | (13 492) | - | - | - | - | - | - | - |
| Antigua | 4 039 | | (4 894) | - | - | - | - | - | - | - |
| Montserrat | 609 210 | | (1 556) | - | (455) | - | 607 614 | 23 709 | 65 092 | 5 216 |
| Saint Kitts-Nevis-Anguilla | 181 722 | | (1 742) | (5 017) | 517 937 | - | 173 747 | 89 677 | 872 | 92 097 |
| Turks and Caicos Islands | 5 109 | | 332 613 | 92 098 | 86 370 | 87 371 | 324 951 | 92 969 | - | - |
| United Republic of Cameroon | - | | 56 729 | - | 34 851 | - | 36 729 | - | - | - |
| Brunei Darussalam | - | | 10 000 | - | 5 000 | - | 5 000 | - | 5 000 | 10 000 |
| French Guiana | 621 000 | | (32 942) | - | (32 942) | - | 547 000 | - | 236 500 | 310 500 |
| Yemen | 160 976 | | - | - | 174 048 | - | 174 048 | - | - | - |
| Yugoslavia | - | | 10 072 | - | - | - | - | - | - | - |
| Saïre | 25 933 511 | | (3 866 630) | 181 292 | 9 006 799 | 182 396 | 12 978 978 | 3 948 090 | 7 379 718 | 3 850 370 |
| Total | | | | | | | | | | |

(Statement 1)

Schedule 5

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Miscellaneous income and expenditure for the year ended
31 December 1980

(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|-------------------|---|--------------------------|
| 47 451 201 | Income from investments | 59 567 563 |
| 87 665 | Interest on housing loans | 71 252 |
| 1 737 887 | Miscellaneous income from accounts of participating and executing agencies | 770 991 |
| | Net sundry income | |
| | Proceeds of sale of used equipment | 11 244 |
| | Miscellaneous savings in liquidating prior year's obligations | - |
| | Bank charges | (61 013) |
| | Other | <u>470 616</u> |
| <u>110 810</u> | | <u>420 847</u> |
| 49 387 563 | | 60 830 653 |
| <u>13 058 191</u> | Net gains on exchange and revaluation of currencies | <u>(12 181 754)</u> |
| <u>62 445 754</u> | Total | (Statement I) 48 648 899 |
| <u> </u> | | <u> </u> |

Statement 6

UNEP: UNITED NATIONS DEVELOPMENT PROGRAMME
1990 expenditure by agency
(United States dollars)

| AGENCY | SPECIALIZED | Industrial Allocations (ITAs) | | | | Special Resources Fund Reallocated Contribution | Cost-sharing | Government cash counterpart contribution | Subtotal | Programme resources costs \$/ | Total |
|----------------|-------------|-------------------------------|-----------------|------------|-------------|---|--------------|--|------------|-------------------------------|-------|
| | | Partners | Inter-nationals | Global | Total | | | | | | |
| UNITED NATIONS | 10 984 846 | 4 940 038 | 893 931 | - | 16 216 029 | 1 003 805 | 6 103 130 | 83 935 592 | 11 049 962 | 95 340 513 | |
| IEA | - | 7 860 904 | - | - | 7 860 904 | 804 160 | - | 7 465 063 | 1 049 109 | 8 310 170 | |
| ICHA | - | 238 827 | - | - | 238 827 | - | - | 238 827 | 33 536 | 272 263 | |
| ICVA | - | 1 630 165 | - | - | 1 630 165 | - | 192 882 | 1 631 747 | 856 445 | 2 088 192 | |
| ISCAP | - | 5 522 073 | - | - | 5 522 073 | - | 973 095 | 5 992 075 | 82 890 | 6 074 965 | |
| | - | 5 846 604 | - | - | 5 846 604 | - | - | 6 531 301 | 801 667 | 7 413 040 | |
| UNEP | 47 172 397 | 1 036 619 | - | - | 148 208 976 | 1 248 849 | 3 340 477 | 57 849 146 | 7 977 182 | 65 206 628 | |
| UNCTAD | 6 133 658 | 7 302 089 | 1 992 343 | - | 15 428 090 | - | 318 110 | 15 766 970 | 2 807 320 | 17 973 090 | |
| UNCTC | 10 099 103 | - | - | - | 10 099 103 | - | 41 504 | 11 602 315 | 1 608 102 | 13 210 317 | |
| UNEP | 46 948 311 | 5 695 968 | 1 577 632 | - | 54 221 911 | - | 2 186 553 | 56 266 929 | 7 073 146 | 63 340 075 | |
| UNEP | 15 769 146 | 13 533 922 | 2 089 020 | 438 613 | 32 430 701 | - | 11 343 848 | 43 774 549 | 5 219 080 | 37 993 629 | |
| UNEP | 45 314 510 | 5 723 176 | - | - | 51 037 686 | - | 30 968 | 51 347 654 | 7 319 080 | 58 666 734 | |
| UNEP | 46 929 043 | 3 594 379 | 80 069 | - | 50 543 491 | - | 4 993 929 | 55 537 420 | 3 218 030 | 58 755 450 | |
| UNEP | 14 411 048 | 2 437 577 | 177 110 | 694 985 | 17 460 720 | - | 314 733 | 17 775 453 | 2 842 091 | 20 617 544 | |
| UNEP | 1 509 603 | 1 972 917 | 9 216 | 2 669 630 | 6 561 366 | - | 7 960 800 | 14 522 166 | 3 483 306 | 20 005 472 | |
| UNEP | 15 413 722 | 2 235 609 | 807 017 | - | 18 456 348 | - | 870 011 | 19 326 359 | 2 813 132 | 22 139 491 | |
| UNEP | 6 343 668 | 2 439 693 | 13 306 | - | 8 796 667 | - | 173 439 | 8 970 106 | 819 620 | 9 789 726 | |
| UNEP | 3 970 117 | 1 347 140 | 1 566 784 | - | 6 884 041 | - | 130 828 | 7 014 869 | 99 000 | 7 113 869 | |
| UNEP | 31 987 | 373 007 | - | - | 404 994 | - | 528 370 | 832 367 | 115 045 | 947 412 | |
| UNEP | 3 694 658 | 628 717 | - | - | 4 323 375 | - | 3 172 947 | 7 496 324 | 57 899 | 7 554 223 | |
| UNEP | 178 318 | 368 108 | - | - | 546 426 | - | - | 546 426 | 521 886 | 1 068 312 | |
| UNEP | 3 150 705 | - | - | - | 3 150 705 | - | - | 3 150 705 | 25 871 | 3 176 576 | |
| UNEP | 2 993 170 | 2 938 733 | 183 570 | - | 6 015 473 | - | 1 460 314 | 7 475 787 | 111 491 | 7 587 278 | |
| UNEP | 28 725 097 | 7 449 099 | 814 119 | 9 329 523 | 46 333 708 | - | 6 028 073 | 52 361 781 | 4 178 101 | 56 539 882 | |
| TOTAL | 447 267 071 | 24 301 008 | 5 999 919 | 13 128 731 | 590 691 097 | - | 51 927 916 | 677 633 948 | 87 874 781 | 765 508 729 | |

\$/ Omitting cfi: 86 051 044 - charged to cost-sharing contributions
219 403 - charged to government cash counterpart contributions
401 604 136 - charged to UNEP main resources
157 674 716

Programme support costs paid to receiving agencies participating in government-created projects as co-operating agencies.
As shown in Statement 5.
As shown in Statement 1.
See Note 17.

Schedule 7

UNEP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Administrative and programme support costs
 Budget appropriations for the biennium 1980-81
 and expenditure for the year ended 31 December 1980
 (United States dollars)

| Appropriation section | Appropriations 1980 - 1981 | Expenditure | | Unencumbered balance | |
|--|-------------------------------|-----------------------|---|-------------------------|------------------------------|
| | | Disbursements 1980 | Unliquidated obligations as at 31 December 1980 | | Total expenditure 1980 |
| Policy-making organs | 2 219 600 | 1 330 717 | 125 566 | 1 456 283 | 763 317 |
| Executive direction and management | 2 697 800 | 1 394 909 | 73 298 | 1 468 207 | 1 229 593 |
| Programme management and support | 113 014 400 | 53 159 338 | 2 284 604 | 55 443 942 | 57 570 458 |
| Administrative and common services | 83 684 000 | 49 318 866 | 2 680 060 | 51 998 926 | 37 685 074 |
| United Nations Volunteers | 3 614 500 | 1 885 281 | 82 191 | 1 967 472 | 1 647 028 |
| United Nations Capital Development Fund | 1 645 200 | 1 269 676 | 172 200 | 1 441 876 | 203 324 |
| <u>Gross appropriations and expenditure</u> | <u>212 875 500</u> | <u>108 358 787</u> | <u>5 417 919</u> | <u>113 776 706</u> | <u>99 098 794</u> |
| Deduct: | | | | | |
| <u>Income</u> | | | | | |
| Host Government cash contributions | 23 771 100 | 10 865 675 | - | 10 865 675 | 12 905 425 |
| Staff assessment income | 18 889 500 | 10 671 970 | - | 10 671 970 | 8 217 530 |
| Refund from United Nations Joint Staff Pension Fund | 800 000 | 205 717 | - | 205 717 | 594 283 |
| Proceeds of sale of equipment | 800 000 | 350 578 | - | 350 578 | 449 422 |
| Other income | 21 000 | 71 697 | - | 71 697 | (50 697) |
| <u>Total income</u> | <u>44 281 600</u> | <u>22 165 637</u> | <u>-</u> | <u>22 165 637</u> | <u>22 115 963</u> |
| <u>Net appropriations and expenditure</u> | <u>168 593 900</u> | <u>86 193 150</u> | <u>5 417 919</u> | <u>91 611 069</u> | <u>76 982 831</u> |

(Statement I)

Schedule 8

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Administrative costs of the Office for Projects Execution
for the year ended 31 December 1980
 (United States dollars)

Part I: UNDP IPF-funded operations

| <u>Appropriation section</u> | <u>Appropriations</u> <u>1980 - 1981</u> | <u>Disbursements</u> <u>1980</u> | <u>Expenditure</u> | | <u>Unencumbered</u> <u>balance</u> |
|---|---|-------------------------------------|--|---|---------------------------------------|
| | | | <u>Unliquidated</u> <u>obligations as at</u> <u>31 December 1980</u> | <u>Total</u> <u>expenditure</u> <u>1980</u> | |
| <u>Gross appropriations and expenditure</u> | <u>4 780 300</u> | <u>2 918 978</u> | <u>254 149</u> | <u>3 173 127</u> | <u>1 607 173</u> |
| <u>Deduct:</u> | | | | | |
| <u>Income</u> | | | | | |
| Staff assessment income | 634 900 | 352 501 | - | 352 501 | 282 399 |
| Credits from Trust Funds | - | 151 190 | - | 151 190 | (151 190) |
| Other income | - | 2 030 | - | 2 030 | (2 030) |
| <u>Total income</u> | <u>634 900</u> | <u>505 721</u> | <u>-</u> | <u>505 721</u> | <u>129 179</u> |
| <u>Net appropriations and expenditure</u> | <u>4 145 400</u> | <u>2 413 257</u> | <u>254 149</u> | <u>2 667 406</u> | <u>1 477 994</u> |

(Statement V)

Part II: UNDP-funded operations

| | | | | | |
|---|----------------|----------------|---------------|-----------------------------|----------------|
| <u>Gross appropriations and expenditure</u> | <u>465 400</u> | <u>225 196</u> | <u>26 735</u> | <u>251 931</u> | <u>213 469</u> |
| <u>Deduct:</u> | | | | | |
| <u>Income</u> | | | | | |
| Staff assessment income | 42 300 | 30 824 | - | 30 824 | 11 476 |
| <u>Total income</u> | <u>42 300</u> | <u>30 824</u> | <u>-</u> | <u>30 824</u> | <u>11 476</u> |
| <u>Net appropriations and expenditure</u> | <u>423 100</u> | <u>194 372</u> | <u>26 735</u> | <u>221 107^{a/}</u> | <u>201 993</u> |

Part III: UNDO-funded operations

| | | | | | |
|---|------------------|----------------|---------------|-----------------------------|------------------|
| <u>Gross appropriations and expenditure</u> | <u>1 877 400</u> | <u>784 417</u> | <u>79 907</u> | <u>864 324</u> | <u>1 013 076</u> |
| <u>Deduct:</u> | | | | | |
| <u>Income</u> | | | | | |
| Staff assessment income | 265 800 | 103 613 | - | 103 613 | 162 187 |
| Other income | - | 86 536 | - | 86 536 | (86 536) |
| <u>Total income</u> | <u>265 800</u> | <u>190 149</u> | <u>-</u> | <u>190 149</u> | <u>75 651</u> |
| <u>Net appropriations and expenditure</u> | <u>1 611 600</u> | <u>594 268</u> | <u>79 907</u> | <u>674 175^{b/}</u> | <u>937 425</u> |

a/ As shown in note 14(a).

b/ As shown in note 15(a).

Schedule 9

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Costs of support services for UNDP-executed projects for the year ended 31 December 1980
(United States dollars)

| Appropriation section | Appropriatic 1980 - 1981 | Expenditure | | Unencumbered balance | |
|---|-----------------------------|-----------------------|---|-------------------------|------------------------------|
| | | Disbursements 1980 | Unliquidated obligations as at 31 December 1980 | | Total expenditure 1980 |
| Bureau for Special Activities | 633 100 | 378 061 | 18 071 | 396 132 | 236 968 |
| Inter-Agency Procurement Services Unit | 820 000 | 716 487 | 69 680 | 786 167 | 33 833 |
| Administrative and common services | 541 400 | 334 209 | 957 | 335 166 | 206 234 |
| <u>Gross appropriations and expenditure</u> | <u>1 994 500</u> | <u>1 428 757</u> | <u>88 708</u> | <u>1 517 465</u> | <u>477 035</u> |
| Deduct: | | | | | |
| <u>Income</u> | | | | | |
| Staff assessment income | | | | | |
| Bureau for Special Activities | 121 200 | 63 079 | - | 63 079 | 58 121 |
| Inter-Agency Procurement Services Unit | 110 000 | 92 266 | - | 92 266 | 17 734 |
| Administrative and common services | 96 900 | 56 433 | - | 56 733 | 40 167 |
| <u>Total income</u> | <u>328 100</u> | <u>212 078</u> | <u>-</u> | <u>212 078</u> | <u>116 022</u> |
| <u>Net appropriations and expenditure</u> | <u>1 666 400</u> | <u>1 216 679</u> | <u>88 708</u> | <u>1 305 367</u> | <u>361 013</u> |

(Statement V)

Schedule 10

UNEP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNTS

Investments as at 31 December 1980
(United States dollars)

| 1979 | Type | Currency | Interest rate as at 31 December 1980 | 1980 |
|--|------|-----------------------|---|-------------|
| Interest-bearing current accounts | | | | |
| 221 480 | | Austrian schillings | a/ | 37 207 |
| 223 075 | | Belgian francs | a/ | 29 351 |
| 21 166 | | Canadian dollars | a/ | 329 743 |
| 1 202 137 | | Denish kroner | 11.0 | 4 157 190 |
| 775 519 | | Deutsche marks | a/ | 801 820 |
| 564 530 | | Netherlands guilders | a/ | 153 106 |
| 1 008 048 | | Finnish markka | 5.0 | 1 032 195 |
| 59 939 | | French francs | a/ | 60 569 |
| 1 448 855 | | Italian lire | a/ | 174 618 |
| 752 123 | | Pounds sterling | a/ | 247 561 |
| 42 496 | | Swedish kronor | 9.5 | 251 320 |
| 821 697 | | Swiss francs | a/ | 256 811 |
| - | | United States dollars | 5.0 | 590 542 |
| 5 837 065 | | | | 8 122 033 |
| Call accounts | | | | |
| - | | United States dollars | 19.25 | 10 800 000 |
| 15 100 000 | | United States dollars | 18.0 | 1 200 000 |
| 3 736 842 | | Belgian francs | 10.0 | 48 387 |
| 1 923 077 | | Canadian dollars | 10.0 | 2 076 271 |
| - | | Deutsche marks | 8.0 | 729 166 |
| - | | Deutsche marks | 8.0 | 1 041 666 |
| 2 241 379 | | Netherlands guilders | 8.375 | 1 589 060 |
| 1 365 979 | | Netherlands guilders | 8.00 | 721 153 |
| - | | Japanese yen | 9.125 | 1 018 867 |
| 2 439 034 | | French francs | 10.125 | 606 683 |
| 4 385 965 | | Pounds sterling | 13.375 | 3 183 962 |
| 8 614 881 | | Swedish kronor | 12.75 | 658 720 |
| - | | Swiss francs | 5.0 | 971 485 |
| 39 807 147 | | | | 24 645 420 |
| Deposit-at-notice accounts | | | | |
| 3 385 579 | | Japanese yen | - | - |
| Savings accounts | | | | |
| 11 570 476 | | United States dollars | 12.50 | 1 037 892 |
| 104 701 | | United States dollars | 10.0 | 2 709 694 |
| 11 675 177 | | United States dollars | 19.75 | 1 715 564 |
| | | Icelandic Kronur | 16.0 | 73 851 |
| | | | | 5 537 001 |
| Time-deposit accounts | | | | |
| 115 309 464 | | United States dollars | 12.0 | 10 000 000 |
| | | United States dollars | 12.0 | 10 000 000 |
| | | United States dollars | 12.4375 | 6 500 000 |
| | | United States dollars | 9.3125 | 5 000 000 |
| | | United States dollars | 9.25 | 3 500 000 |
| | | United States dollars | 9.375 | 5 000 000 |
| | | United States dollars | 9.375 | 1 200 000 |
| | | United States dollars | 9.5625 | 2 400 000 |
| | | United States dollars | 12.125 | 10 000 000 |
| | | United States dollars | 12.375 | 10 000 000 |
| | | United States dollars | 12.375 | 5 000 000 |
| | | United States dollars | 12.375 | 9 000 000 |
| | | United States dollars | 21.75 | 5 000 000 |
| | | United States dollars | 12.375 | 8 000 000 |
| | | United States dollars | 11.3125 | 10 000 000 |
| | | United States dollars | 11.4375 | 10 000 000 |
| | | United States dollars | 11.5 | 10 000 000 |
| | | United States dollars | 21.1 | 5 000 000 |
| | | United States dollars | 12.6875 | 10 000 000 |
| | | United States dollars | 13.3125 | 5 000 000 |
| | | United States dollars | 13.4375 | 5 000 000 |
| | | United States dollars | 13.375 | 10 000 000 |
| | | United States dollars | 14.875 | 4 068 000 |
| | | | | 159 668 337 |
| | | Australian dollars | 10.0 | 465 116 |
| | | Australian dollars | 11.0 | 581 395 |
| | | Australian dollars | 11.25 | 212 558 |
| | | Australian dollars | 11.5 | 697 674 |
| | | Australian dollars | 12.0 | 697 674 |
| 1 287 453 | | Australian dollars | 12.25 | 930 232 |
| | | | | 3 604 649 |

a/ Fluctuating interest rate.

Schedule 10 (continued)

| <u>1979</u> | <u>Type</u> | <u>Currency</u> | <u>Interest rate as at 31 December 1980</u> | | <u>1980</u> |
|-----------------------------------|-------------|----------------------|---|-------------------|--------------------|
| Time-deposit accounts (continued) | | | | | |
| 947 406 | | Austrian schillings | 10.50 | 592 592 | |
| | | Austrian schillings | 10.50 | <u>222 222</u> | 814 814 |
| 4 912 281 | | Belgian francs | - | | - |
| 16 367 522 | | Canadian dollars | 17.50 | | 8 559 219 |
| 10 000 000 | | Netherlands guilders | 10.375 | | 15 567 923 |
| | | Deutsche marks | 8.1875 | 5 208 333 | |
| | | Deutsche marks | 8.625 | 5 208 333 | |
| 46 445 403 | | Deutsche marks | 9.125 | <u>11 230 666</u> | 21 647 332 |
| | | French francs | 11.6875 | 2 247 191 | |
| 8 048 780 | | French francs | 10.375 | <u>1 797 752</u> | 4 044 943 |
| | | Italian lire | 13.5 | 3 076 923 | |
| | | Italian lire | 14.5 | 769 230 | |
| | | Italian lire | 14.0 | 219 780 | |
| | | Italian lire | 14.5 | 274 725 | |
| - | | Italian lire | 14.0 | <u>219 780</u> | 4 560 438 |
| | | Japanese yen | 12.25 | 1 037 735 | |
| | | Japanese yen | 10.0625 | 1 485 849 | |
| 2 376 000 | | Japanese yen | 12.344 | 2 358 490 | |
| | | Japanese yen | 10.0625 | <u>453 169</u> | 5 335 243 |
| 1 446 078 | | New Zealand dollars | | | - |
| 40 438 600 | | Pounds sterling | 16.0 | 5 896 226 | |
| | | Pounds sterling | 14.625 | <u>688 226</u> | 6 584 452 |
| | | Swedish kronor | 1.0 | 697 674 | |
| | | Swedish kronor | 13.0 | 8 139 534 | |
| 7 500 000 | | Swedish kronor | 13.0 | 697 674 | |
| | | Swedish kronor | 13.0 | <u>697 674</u> | 10 232 556 |
| 5 718 750 | | Swiss francs | - | | - |
| <u>260 717 739</u> | | | | | <u>240 619 906</u> |
| <u>321 422 707</u> | Total | | (Statement II) | | <u>278 924 360</u> |

Schedule 11

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Operational Reserve as at 31 December 1980
(United States dollars)

| <u>1979</u> | <u>Type</u> | <u>Currency</u> | <u>Interest rate as at 31 December 1980</u> | | <u>1980</u> |
|-------------|-----------------------------------|-----------------------|---|------------|-------------|
| - | Call accounts | Swiss francs | 5.0 | | 3 356 000 |
| | Time-deposit accounts | United States dollars | 14.875 | 9 000 000 | |
| | | United States dollars | 19.5 | 10 000 000 | |
| | | United States dollars | 19.375 | 10 000 000 | |
| | | United States dollars | 19.0 | 15 000 000 | |
| | | United States dollars | 16.875 | 7 500 000 | |
| 55 700 000 | | United States dollars | 10.4 | 5 000 000 | |
| | | United States dollars | 10.5 | 5 000 000 | 61 500 000 |
| 5 000 000 | | Canadian dollars | 17.30 | 763 000 | |
| | | Canadian dollars | 12.25 | 4 237 125 | 5 000 125 |
| | | Deutsche marks | 9.125 | 2 311 000 | |
| | | Deutsche marks | 8.375 | 4 166 667 | |
| | | Deutsche marks | 8.125 | 5 859 375 | |
| | | Deutsche marks | 10.125 | 5 208 333 | |
| 22 126 436 | | Deutsche marks | 8.0 | 5 208 333 | |
| | | Deutsche marks | 7.5 | 5 111 979 | 27 865 687 |
| 11 649 486 | | Netherlands guilders | 10.375 | 1 259 000 | |
| | | Netherlands guilders | 9.0 | 4 807 692 | 6 066 692 |
| | | Japanese yen | 10.0625 | 844 000 | |
| 2 524 000 | | Japanese yen | 9.6875 | 2 594 340 | |
| | | Japanese yen | 9.5070 | 5 188 679 | 8 627 019 |
| | | Pounds sterling | 14.625 | 5 208 000 | |
| 10 000 000 | | Pounds sterling | 14.625 | 5 896 226 | |
| | | Pounds sterling | 14.625 | 5 896 226 | 17 000 452 |
| 218 750 | | Swiss francs | 74.75 | | 1 169 590 |
| 107 218 672 | | | | | 130 585 565 |
| 19 300 000 | Participation in World Bank loans | United States dollars | 12.6 | | 26 500 000 |
| 7 873 563 | | Deutsche marks | 7.125 | | 7 135 417 |
| 3 350 515 | | Netherlands guilders | 7.9 | | 2 932 692 |
| 7 476 000 | | Japanese yen | 7.25 | | 3 372 642 |
| 4 781 250 | | Swiss francs | 4.5 | | 4 473 684 |
| 42 781 328 | | | | | 44 414 435 |
| 150 000 000 | Total | | (Statement III) | | 175 000 000 |

Schedule 12

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Reserve for Construction Loans to Governments
as at 31 December 1980
(United States dollars)

A. HOUSING LOANS

| <u>Borrower</u> | <u>Repayment period of loan^{a/}</u> | <u>Balance 31 December 1979</u> | <u>Loans/adjustments made in 1980</u> | <u>Repayment due in 1980</u> | <u>Received in 1980</u> | <u>Balance 31 December 1980</u> |
|--|--|---------------------------------|---------------------------------------|------------------------------|-------------------------|---------------------------------|
| United Republic of Tanzania, Government of | 1975-84 | 135 816 | - | 25 312 | 25 312 | 110 504 |
| Botswana, Government of | 1975-89 | 443 084 | - | 19 859 | 19 859 | 423 225 |
| Malawi, Government of | | | | | | |
| - Phase I | 1975-90 | 188 127 | - | 15 111 | 15 111 | 173 016 |
| - Phase II | 1976-91 | 145 955 | - | 10 503 | 10 503 | 135 452 |
| - Phase III | 1980-95 | 55 440 | 560 | - | - | 56 000 |
| East African Community | 1976-90 | 390 279 | - | 26 733 ^{b/} | | 390 279 |
| Lesotho, Government of | 1976-90 | 470 941 | - | 35 779 | 35 779 | 435 162 |
| Rwanda, Government of | 1976-90 | 132 932 | - | 10 099 | 10 099 | 122 833 |
| Swaziland, Government of | 1976-90 | 355 398 | - | 27 000 | 27 000 | 328 398 |
| Burundi, Government of | 1976-91 | 252 533 | - | 15 990 | 15 990 | 236 543 |
| Benin, Government of | 1978-93 | 402 759 | - | 23 800 | 23 800 | 378 959 |
| Democratic Yemen, Government of | 1982-97 | - | 277 966 | - | - | 277 966 |
| | | <u>2 973 264</u> | <u>278 526</u> | <u>210 186</u> | <u>183 453</u> | <u>3 068 337</u> |

B. INVESTMENTS

| <u>Type</u> | <u>Currency</u> | <u>Interest rate</u> | <u>Amount</u> |
|-----------------------|-----------------------|----------------------|--------------------------|
| Time-deposit accounts | United States dollars | 14.875 | 7 931 663 |
| | United States dollars | 13.4375 | 5 000 000 |
| | United States dollars | 13.25 | 6 000 000 |
| | United States dollars | 14.875 | 3 000 000 |
| | | | <u>21 931 663</u> |
| Total | | (Statement II) | <u><u>25 000 000</u></u> |

^{a/} Interest accrues at 3-1/2 per cent per year on the unpaid balance for all loans except Malawi (Phase III) and Democratic Yemen, where the rate of interest is 5 per cent.

^{b/} In addition, repayments of \$12,362 and \$25,821 are due for 1978 and 1979 respectively. The East African Community was dissolved in 1978 and an arbitrator's decision on the total balance due is awaited.

Schedule 13

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

JUNIOR PROFESSIONAL OFFICERS' PROGRAMME

Status of funds as at 31 December 1980
(United States dollars)

| <u>Sources of financing</u> | <u>Balance 31 December 1979</u> | <u>Receipts</u> | <u>Total</u> | <u>Disbursements</u> | <u>Balance 31 December 1980</u> |
|--|---|------------------|------------------|----------------------|---|
| 1. <u>Governments</u> | | | | | |
| Austria | (38 863) | 38 863 | - | 33 887 | (33 887) |
| Belgium | (385 425) | 1 675 419 | 1 289 994 | 842 736 | 447 258 |
| Canada | 9 758 | 183 548 | 193 306 | 153 691 | (385) |
| Denmark | 127 122 | 497 191 | 624 313 | 416 516 | 207 797 |
| Finland | 61 389 | 173 853 | 235 242 | 134 242 | 101 000 |
| France | 18 614 | 148 208 | 166 822 | 80 016 | 86 806 |
| Germany, Federal Republic of | 260 518 | 1 035 504 | 1 296 022 | 925 090 | 370 932 |
| Iran | 58 687 | - | 58 687 | - | 58 687 |
| Italy | 197 908 | 720 021 | 917 929 | 204 063 | 713 866 |
| Japan | 135 063 | 533 312 | 668 375 | 402 717 | 265 658 |
| Netherlands | (236 055) | 1 411 055 | 1 175 000 | 1 398 105 | (223 105) |
| Norway | 157 764 | 73 461 | 231 225 | 203 535 | 27 690 |
| Sweden | 83 507 | 247 285 | 330 792 | 206 212 | 124 580 |
| Switzerland | 214 797 | 129 905 | 344 702 | 211 929 | 132 773 |
| 2. <u>Others</u> | | | | | |
| United Nations Association of Great Britain and Northern Ireland | (1 526) | - | (1 526) | (1 526) | - |
| | <u>663 258</u> | <u>6 867 625</u> | <u>7 530 883</u> | <u>5 251 213</u> | <u>2 279 670</u> |

(Statement II)

Schedule 14

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Special Measures Fund for the Least Developed Countries
Status of funds as at 31 December 1980

(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|--------------------|--|---------------------|
| <u>19 988 887</u> | Unexpended contributions as at 1 January | <u>21 694 033</u> |
| | Income and expenditure for the year | |
| 11 481 799 | Special contributions from Governments (Schedule 1) | 11 738 889 |
| <u>(9 776 653)</u> | Programme expenditure (Schedule 6) | <u>(14 030 902)</u> |
| 1 705 146 | Excess of income over expenditure (expenditure over income) | <u>(2 292 013)</u> |
| <u>21 694 033</u> | Unexpended contributions as at 31 December (Statement II) | <u>19 402 020</u> |

Schedule 15

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of account for government cost-sharing contributions
as at 31 December 1980
 (United States dollars)

| <u>1979</u> | | <u>1980</u> |
|-------------------|---|--------------------------|
| <u>42 774 595</u> | Unexpended contributions as at 1 January | <u>36 672 616</u> |
| | Income and expenditure for year | |
| 41 910 319 | Cost-sharing contributions received (Schedule 3) | 58 224 851 |
| - | Less: Exchange adjustment on collection of contributions | <u>(71 920)</u> |
| <u>41 910 319</u> | | <u>58 152 931</u> |
| (43 186 002) | Programme expenditure (Schedule 6) | (57 927 916) |
| (4 826 296) | Reimbursement of programme support costs to participating and executing agencies (Schedule 6) | <u>(6 051 044)</u> |
| <u>48 012 298</u> | | <u>(63 978 960)</u> |
| (6 101 979) | Excess of expenditure over income | <u>(5 826 029)</u> |
| <u>36 672 616</u> | Unexpended contributions as at 31 December (Statement II) | <u><u>30 846 587</u></u> |

Schedule 16

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of account for government cash counterpart contributions
as at 31 December 1980

(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|--------------------|---|--------------------|
| <u>4 813 486</u> | Unexpended contributions as at 1 January | <u>3 469 141</u> |
| | Income and expenditure for year | |
| <u>3 391 814</u> | Cash counterpart contributions received (Schedule 4) | <u>9 269 195</u> |
| (4 666 797) | Programme expenditure (Schedule 6) | (7 754 219) |
| <u>(69 362)</u> | Reimbursement of programme support costs to participating and executing agencies (Schedule 6) | <u>(219 601)</u> |
| <u>(4 736 159)</u> | | <u>(7 973 820)</u> |
| <u>(1 344 345)</u> | Excess of income over expenditure (expenditure over income) | <u>1 295 375</u> |
| <u>3 469 141</u> | Unexpended contributions as at 31 December (Statement II) | <u>4 764 516</u> |

Schedule 17
 DEBT, OTHER FINANC INSTRUMENTS BY COUNTRY
 Balance as of 12/31/2013
 (in United States Dollars)

| | Balance as of 12/31/2013 | Additions and Deductions | Payments for 2014 | Interest | Collected in 2014 | Balance as of 12/31/2014 | Reclassification of Debt as of 12/31/2014 |
|----------------------------------|--------------------------|--------------------------|-------------------|-------------------|-------------------|--------------------------|---|
| | 100,000 | | 100,000 | | 100,000 | 100,000 | 100,000 |
| Total | 100,000 | | 100,000 | | | 100,000 | |
| Foreign Currencies | | | | | | | |
| Algeria | 89,800 | 30,000 | | 38,560 | 89,800 | 89,800 | 89,800 |
| Argentina | 700 | | | 50 | 700 | 700 | 700 |
| Australia | 498 | | | 877 | 498 | 498 | 498 |
| Bahamas | | 377 | | | 377 | | |
| Bahrain | | | 4,800 | 1,000 | 5,841 | 1,000 | 1,000 |
| Belize | 5,000 | 3,840 | | 5,355 | 5,714 | 5,714 | 5,714 |
| Bermuda | | | | 5,000 | 5,000 | 5,000 | 5,000 |
| Burkina Faso | 5,318 | | | 1,000 | 1,000 | 1,000 | 1,000 |
| Cape Verde | 135,490 | 5,481 | 800,000 | 975,318 | 137,931 | 133,313 | 133,313 |
| Chad | | 88,571 | 20,000 | 54,740 | 88,571 | 88,571 | 88,571 |
| China | | 20,500 | | 1,000 | 20,500 | 20,500 | 20,500 |
| Cyprus | 1,814 | | | 1,814 | 1,814 | 1,814 | 1,814 |
| Democratic Republic of Congo | | 1,323 | | 2,719 | 1,323 | | 1,454 |
| Democratic Republic of the Congo | 24,846 | 8,717,991 | 15,000,000 | 5,899,744 | 8,717,991 | 8,717,991 | 8,717,991 |
| Dominican Republic | 186,467 | 17,875 | 1,000,000 | 695,502 | 181,818 | 473,644 | 473,644 |
| Egypt | 3,000 | (4,405) | | 10,000 | 8,593 | 7,907 | 5,000 |
| Greenland | | 15,000 | | 441 | | 441 | 441 |
| Guinea-Bissau | 15,000 | | | 15,000 | 15,000 | 15,000 | 15,000 |
| Haiti | 66,677 | | 4,000 | 8,256 | 13,929 | 47,118 | 13,929 |
| Honduras | 18,293 | | 8,000,000 | 3,816,816 | 8,293 | 8,293 | 8,293 |
| India | 3,000 | (1,477) | | 16,816 | 3,000 | 16,816 | 3,000 |
| Indonesia | | | | 5,000 | 5,000 | 5,000 | 5,000 |
| Japan | 4,000 | 1,000,000 | | 1,000,000 | 1,000 | 1,000 | 1,000 |
| Lebanon | 10,000 | | | 2,000 | 10,000 | 10,000 | 10,000 |
| Liberia | 7,500 | | | 15,000 | 7,500 | 7,500 | 7,500 |
| Madagascar | 300 | | | 1,100 | 1,300 | 1,300 | 1,300 |
| Maldives | | | | 450 | 450 | 450 | 450 |
| Mali | 147 | | | 1,977 | 1,977 | 1,977 | 1,977 |
| Morocco | 25,974 | 1,650 | 90,000 | 98,941 | 25,974 | 25,974 | 25,974 |
| Norway | 9,516,082 | 1,000 | 18,500,000 | 38,384,311 | 9,516,082 | 9,516,082 | 9,516,082 |
| Ratherland | 60,488 | (45,182) | | 71,991 | 60,488 | 60,488 | 60,488 |
| Russia | 3,878,316 | (8,374) | | 6,794 | 3,878,316 | 3,878,316 | 3,878,316 |
| Seychelles | 96,165 | | | 392,324 | 96,165 | 96,165 | 96,165 |
| Switzerland | 20,000 | | | 20,000 | 20,000 | 20,000 | 20,000 |
| Taiwan | 15,000 | | | 15,000 | 15,000 | 15,000 | 15,000 |
| Tanzania | 171,640 | | | 182,460 | 171,640 | 171,640 | 171,640 |
| Togo | 15,000 | | | 15,000 | 15,000 | 15,000 | 15,000 |
| Turkey | 7,142,971 | 54,316 | 30,000,000 | 3,353,777 | 7,177,033 | 6,916,744 | 6,916,744 |
| Uganda | 4,065 | | | 8,126 | 4,065 | 4,065 | 4,065 |
| United Kingdom | 153,155 | | | 3,126 | 153,155 | 153,155 | 153,155 |
| United Republic of Cameroon | 16,294 | (9,346) | 1,675 | 8,126 | 16,294 | 16,294 | 16,294 |
| United States of America | 1,807 | | 864,000 | 1,244 | 1,807 | 1,807 | 1,807 |
| United States of America | 4,000,000 | 8,000,000 | 20,000 | 6,000,000 | 4,000,000 | 8,000,000 | 8,000,000 |
| Viet Nam | | | | 1,000 | | 1,000 | 1,000 |
| Yemen | 300,000 | | | 300,000 | 300,000 | 300,000 | 300,000 |
| Zambia | 25,118 | | | 25,118 | 25,118 | 25,118 | 25,118 |
| Zimbabwe | 2,186,000 | | | 2,186,000 | 2,186,000 | 2,186,000 | 2,186,000 |
| Total | 25,327,465 | 2,186,000 | 25,345,246 | 27,243,660 | 25,327,465 | 25,327,465 | 25,327,465 |

/s/ In addition the following pledge has been entered for these years (in United States Dollars):

| | |
|--------------|-------------------|
| 1982 | 6,916,744 |
| 1983 | 6,916,744 |
| Total | 13,833,488 |

Schedule 37 (Continued)

| | Millions and Fractions | Balance due 31 December 1972 | Payments for 1972 (Total) | Collected in 1972 | Balance due 31 December 1972 | Estimated as of Balance for 1972 and prior years |
|---------------------------------------|------------------------|------------------------------|---------------------------|-------------------|------------------------------|--|
| Total United States Government | | | | | | |
| Total United States Government | | | | | | |
| Iran | 2 000 | 10 000 | - | 2 000 | 10 000 | - |
| Italy | (175 661) | 1 224 568 | - | - | 1 048 907 | - |
| Poland | (16 971) | 1 000 | 1 000 | - | 1 000 | 1 000 |
| United States of America | (172 246) | 3 500 000 | - | 3 483 425 | 1 098 901 | - |
| Total | | 4,735,245 | 1,000 | 3,493,425 | 1,109,901 | 1,000 |
| (Statement VIII) | | | | | | |
| Total United States Government | | | | | | |
| Australia | - | - | 117 130 | - | 549 491 | 549 491 |
| Italy | - | 500 000 | 549 431 | - | - | - |
| Netherlands | - | - | 10 000 | 5 312 965 | 10 000 | 10 000 |
| Yugoslavia | - | - | - | 5 630 095 | 559 491 | 559 491 |
| Total | | 5 312 965 | 6 176 561 | 5 630 095 | 559 491 | 559 491 |
| (Statement IX) | | | | | | |
| Total United States Government | | | | | | |
| Austria | (17 629) | 7 700 | - | 2 130 | 7 700 | 7 700 |
| Belgium | - | 900 | - | 299 716 | 299 065 | 299 065 |
| Denmark | - | 544 | 400 | - | 10 000 | 500 |
| France | 512 | 10 000 | - | 512 | - | 544 |
| Germany | 661 | - | - | 661 | - | 10 000 |
| Italy | 16 395 | 35 294 | - | 16 395 | 15 294 | 15 294 |
| Netherlands | 197 745 | 15 000 | - | 197 745 | - | - |
| United States of America | - | 441 | - | 441 | - | 441 |
| Yugoslavia | - | 290 000 | - | 5 000 | 5 000 | 5 000 |
| Other | - | 274 220 | - | 274 220 | 274 725 | 274 725 |
| Total | | 1,000 | 690 | 1,000 | 1,000 | 1,000 |
| Total | | 681,224 | 222,663 | 2,092,878 | 2,092,878 | 222,663 |
| (Statement X) | | | | | | |
| Total United States Government | | | | | | |
| Argentina | 1 000 000 | 290 000 | - | 1 000 000 | 290 000 | 290 000 |
| Australia | 2 000 | 2 000 | - | 2 000 | 1 000 000 | 1 000 000 |
| Belgium | 1 000 | 1 000 | - | 1 000 | - | - |
| Canada | 80 000 | 80 000 | - | 80 000 | 80 000 | 80 000 |
| China | 87 500 | 38 733 | - | 87 500 | 77 465 | 38 733 |
| France | 932 203 | 5 900 000 | - | 1 064 407 | 1 064 407 | 932 203 |
| Germany | 1 500 | 1 500 | - | 1 500 | 10 000 | 10 000 |
| Italy | 10 000 | 10 000 | - | 10 000 | 20 000 | 10 000 |
| Netherlands | 5 000 | 7 149 | - | 5 000 | 17 143 | 7 143 |
| Other | 1 000 | 1 000 | - | 1 000 | 1 000 | 1 000 |
| United States of America | 4 000 000 | 1 092 632 | - | 1 092 632 | 1 092 632 | 1 092 632 |
| Yugoslavia | 2 000 | 2 000 | - | 2 000 | 2 000 | 2 000 |
| Total | | 8,000 | 441 | 8,000 | 8,000 | 441 |
| Total | | 100 000 | 3 137 | 100 000 | 3 137 | 3 137 |
| Total | | 1,000 000 | 1,000 000 | 1,000 000 | 1,000 000 | 1,000 000 |
| Total | | 8 791 209 | 18 000 | 8 791 209 | 18 117 | 30 000 |
| Total | | 8 791 209 | 15 000 | 8 791 209 | 15 000 | 35 000 |

| | Millions and Fractions | Balance due 31 December 1972 | Payments for 1972 (Total) | Collected in 1972 | Balance due 31 December 1972 | Estimated as of Balance for 1972 and prior years |
|---------------------------------------|------------------------|------------------------------|---------------------------|-------------------|------------------------------|--|
| Total United States Government | | | | | | |
| Total United States Government | | | | | | |
| Argentina | 1 000 000 | 290 000 | - | 1 000 000 | 290 000 | 290 000 |
| Australia | 2 000 | 2 000 | - | 2 000 | 1 000 000 | 1 000 000 |
| Belgium | 1 000 | 1 000 | - | 1 000 | - | - |
| Canada | 80 000 | 80 000 | - | 80 000 | 80 000 | 80 000 |
| China | 87 500 | 38 733 | - | 87 500 | 77 465 | 38 733 |
| France | 932 203 | 5 900 000 | - | 1 064 407 | 1 064 407 | 932 203 |
| Germany | 1 500 | 1 500 | - | 1 500 | 10 000 | 10 000 |
| Italy | 10 000 | 10 000 | - | 10 000 | 20 000 | 10 000 |
| Netherlands | 5 000 | 7 149 | - | 5 000 | 17 143 | 7 143 |
| Other | 1 000 | 1 000 | - | 1 000 | 1 000 | 1 000 |
| United States of America | 4 000 000 | 1 092 632 | - | 1 092 632 | 1 092 632 | 1 092 632 |
| Yugoslavia | 2 000 | 2 000 | - | 2 000 | 2 000 | 2 000 |
| Total | | 8,000 | 441 | 8,000 | 8,000 | 441 |
| Total | | 100 000 | 3 137 | 100 000 | 3 137 | 3 137 |
| Total | | 1,000 000 | 1,000 000 | 1,000 000 | 1,000 000 | 1,000 000 |
| Total | | 8 791 209 | 18 000 | 8 791 209 | 18 117 | 30 000 |
| Total | | 8 791 209 | 15 000 | 8 791 209 | 15 000 | 35 000 |

Schedule II (continued)

| | Balance Due 11/30/67 | Admissions and Adjustments | Judges (for 1967) Total | Collected Jan. 1968 | Balance Due 11/30/67 | Competition of Balances For 1967 and Balance Due For 1967 |
|--|-------------------------|-------------------------------|----------------------------|------------------------|-------------------------|--|
| Trust Funds/Commitments | | | | | | |
| United Nations Trust Fund for Economic and Technical Assistance | | | | | | |
| Argentina | - | 5 000 | - | 5 000 | - | 5 000 |
| Bolivia | - | 575 | 8 949 | 8 949 | 8 949 | 8 949 |
| Brazil | - | 1 000 | 5 000 | 10 000 | 1 000 | 1 000 |
| Colombia | - | 5 000 | - | 5 000 | 5 000 | 5 000 |
| Costa Rica | - | 250 000 | - | 250 000 | 250 000 | 250 000 |
| Cuba | - | 1 075 404 | 1 070 808 | 8 040 816 | 8 040 816 | 1 070 808 |
| Dominican Republic | - | 10 101 | 10 101 | 20 202 | 20 202 | 10 101 |
| Ecuador | - | 1 500 | 1 500 | 3 000 | - | - |
| El Salvador | - | 1 484 | 1 484 | 2 968 | - | - |
| Guatemala | - | 3 000 | 3 000 | 6 000 | - | - |
| Honduras | - | 2 500 | 2 500 | 5 000 | - | - |
| India | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Indonesia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Italy | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Japan | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Kenya | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Laos | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Malaysia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Mexico | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Nicaragua | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Peru | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Philippines | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Poland | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Portugal | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Spain | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Sweden | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Switzerland | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Thailand | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Trinidad and Tobago | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Tunisia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Turkey | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| United Republic of Cameroon | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| United Republic of Tanzania | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Yugoslavia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Zambia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Total | 21,843,042 | 21,843,042 | 4,815,865 | 4,815,865 | 21,843,042 | 4,122,212 |

In addition, the United States of America has pledged 10 to 15 million dollars to a maximum of 20 per cent of the total pledges to the Fund.

| | Balance Due 11/30/67 | Admissions and Adjustments | Judges (for 1967) Total | Collected Jan. 1968 | Balance Due 11/30/67 | Competition of Balances For 1967 and Balance Due For 1967 |
|--|-------------------------|-------------------------------|----------------------------|------------------------|-------------------------|--|
| United Nations Trust Fund for Economic and Technical Assistance | | | | | | |
| Argentina | - | 5 000 | - | 5 000 | - | 5 000 |
| Bolivia | - | 575 | 8 949 | 8 949 | 8 949 | 8 949 |
| Brazil | - | 1 000 | 5 000 | 10 000 | 1 000 | 1 000 |
| Colombia | - | 5 000 | - | 5 000 | 5 000 | 5 000 |
| Costa Rica | - | 250 000 | - | 250 000 | 250 000 | 250 000 |
| Cuba | - | 1 075 404 | 1 070 808 | 8 040 816 | 8 040 816 | 1 070 808 |
| Dominican Republic | - | 10 101 | 10 101 | 20 202 | 20 202 | 10 101 |
| Ecuador | - | 1 500 | 1 500 | 3 000 | - | - |
| El Salvador | - | 1 484 | 1 484 | 2 968 | - | - |
| Guatemala | - | 3 000 | 3 000 | 6 000 | - | - |
| Honduras | - | 2 500 | 2 500 | 5 000 | - | - |
| India | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Indonesia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Italy | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Japan | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Kenya | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Laos | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Malaysia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Mexico | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Nicaragua | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Peru | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Philippines | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Poland | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Portugal | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Spain | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Sweden | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Switzerland | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Thailand | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Trinidad and Tobago | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Tunisia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Turkey | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| United Republic of Cameroon | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| United Republic of Tanzania | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Yugoslavia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Zambia | - | 1 000 | - | 1 000 | 1 000 | 1 000 |
| Total | 21,843,042 | 21,843,042 | 4,815,865 | 4,815,865 | 21,843,042 | 4,122,212 |

In addition, the United States of America has pledged 10 to 15 million dollars to a maximum of 20 per cent of the total pledges to the Fund.

Schedule 17 (continued)

| | Balance due 31 December 1972 | Additions and deductions | Paid for 1973 GENERAL SERVICES F.F.I. | TOTAL | Collected in 1973 (Statement XIII) | Balance due 31 December 1973 | Contribution of 1973 Per 1973 |
|--|---------------------------------|--------------------------------|--|-----------|--|---------------------------------|----------------------------------|
| Trust Fund (Government) | | | | | | | |
| 1972 Trust Fund for the Economic Programs of the Fund for Peace | - | 2,467,496 | - | 2,467,496 | 2,467,496 | - | - |
| The United Nations Fund for Democracy (Multilateral Program) | - | 2,467,496 | - | 2,467,496 | 2,467,496 | - | - |
| Total | | | | | | | |
| | - | 4,934,992 | - | 4,934,992 | 4,934,992 | - | - |
| 1972 Trust Fund for Peace Administered by the Secretary- General of the United Nations Peace Fund | | | | | | | |
| Voluntary Fund for the United Nations Peace Fund | - | 2,344,750 | - | 2,344,750 | 2,344,750 | - | - |
| Total | | | | | | | |
| | - | 2,344,750 | - | 2,344,750 | 2,344,750 | - | - |
| Peace Fund for Disarmament and International Security | | | | | | | |
| Reparations | - | - | 5,000,000 | 2,403,846 | - | 2,403,846 | 2,403,846 |
| Total | | | | | | | |
| | - | - | 5,000,000 | 2,403,846 | - | 2,403,846 | 2,403,846 |

Schedule 18

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Investments as at 31 December 1980
(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 | 5.00 | 55 227 | 55 227 |
| Savings accounts | United States dollars | 5.25 | 68 422 | 68 422 |
| Time-deposit accounts | United States dollars | 17.8750 | 925 000 | 925 000 |
| Total | | (Statement VI) | | 1 048 649 |
| <u>United Nations Capital Development Fund</u> | | | | |
| Current accounts: | United States dollars | 5.00 | 118 871 | |
| | Swedish kronor | 9.50 | 18 419 | 138 836 |
| | Turkish Lira | a/ | 1 546 | |
| | | | 300 000 | 300 000 |
| Call accounts | United States dollars | 19.50 | 1 772 | |
| Savings accounts | United States dollars | 5.25 | 135 106 | 136 878 |
| | United States dollars | 9.75 | 4 000 000 | |
| Time-deposit accounts | United States dollars | 9.5625 | 3 500 000 | |
| | United States dollars | 17.00 | 2 700 000 | |
| | United States dollars | 9.25 | 3 600 000 | |
| | United States dollars | 13.4375 | 2 000 000 | |
| | United States dollars | 14.00 | 2 000 000 | |
| | United States dollars | 14.0625 | 2 400 000 | |
| | United States dollars | 14.00 | 6 000 000 | |
| | United States dollars | 16.1250 | 4 500 000 | |
| | United States dollars | 9.4375 | 2 000 000 | |
| | United States dollars | 9.1250 | 2 000 000 | |
| | United States dollars | 14.00 | 4 080 000 | |
| | United States dollars | 13.00 | 3 000 000 | |
| | United States dollars | 11.3125 | 4 500 000 | |
| | United States dollars | 9.1875 | 1 000 000 | |
| | United States dollars | 9.3750 | 2 000 000 | |
| | United States dollars | 9.75 | 1 200 000 | |
| | United States dollars | 12.00 | 4 100 000 | |
| | United States dollars | 12.1250 | 4 800 000 | |
| | United States dollars | 12.25 | 11 800 000 | |
| | United States dollars | 13.1875 | 3 006 629 | 64 322 975 |
| | Deutsche mark | 8.1250 | 216 346 | |
| | Netherlands guilders | 8.00 | | 64 898 689 |
| Total | | (Statement VII) | | 64 898 689 |
| <u>Operational reserve</u> | | | | |
| Time-deposit accounts | United States dollars | 14.0625 | 2 100 000 | 12 100 000 |
| | United States dollars | 11.1250 | 10 000 000 | 10 000 000 |
| World Bank | United States dollars | 12.65 | 10 000 000 | 22 100 000 |
| Total | | (Statement VII) | | 22 100 000 |
| <u>Quaranty reserve</u> | | | | |
| Time-deposit accounts | United States dollars | 13.1875 | 200 000 | 600 000 |
| | United States dollars | 14.0625 | 400 000 | 600 000 |
| Total | | (Statement VII) | | 600 000 |
| <u>United Nations Revolving Fund for Natural Resources Exploration</u> | | | | |
| Current accounts | United States dollars | 5.00 | 148 556 | 148 556 |
| Call accounts | United States dollars | 19.00 | 250 000 | 250 000 |
| Time-deposit accounts | United States dollars | 12.8125 | 2 000 000 | |
| | United States dollars | 12.500 | 1 000 000 | |
| | United States dollars | 9.5625 | 2 000 000 | |
| | United States dollars | 12.9375 | 1 000 000 | |
| | United States dollars | 10.1875 | 1 950 000 | |
| | United States dollars | 9.8750 | 1 000 000 | |
| | United States dollars | 16.8750 | 1 500 000 | |
| | United States dollars | 16.8750 | 1 000 000 | |
| | United States dollars | 14.8750 | 500 000 | |
| | United States dollars | 9.3750 | 1 000 000 | |
| | United States dollars | 9.6250 | 1 500 000 | |
| | United States dollars | 9.5625 | 2 000 000 | |
| | United States dollars | 9.25 | 2 500 000 | |
| | United States dollars | 10.50 | 1 000 000 | |
| | United States dollars | 16.50 | 2 100 000 | 22 050 000 |
| Total | | (Statement VIII) | | 22 448 556 |

a/ Fluctuating interest rate.

Schedule 18 (continued)

| <u>Trust funds/type</u> | <u>Currency</u> | <u>Interest rate</u> | <u>Amount</u> | <u>Total</u> |
|---|-----------------------|----------------------|------------------|-------------------|
| <u>United Nations Trust Fund for Sudan-Sahelian Activities</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>1 560 607</u> | 1 360 607 |
| Call accounts | United States dollars | 18.00 | <u>705 543</u> | |
| | United States dollars | 19.50 | <u>1 005 134</u> | 1 710 677 |
| Savings accounts | United States dollars | 9.75 | <u>240 000</u> | 240 000 |
| Time-deposit accounts | United States dollars | 9.75 | <u>1 600 000</u> | |
| | United States dollars | 12.9375 | <u>1 000 000</u> | |
| | United States dollars | 9.75 | <u>1 000 000</u> | |
| | United States dollars | 9.5625 | <u>1 000 000</u> | |
| | United States dollars | 9.5625 | <u>1 000 000</u> | |
| | United States dollars | 10.5000 | <u>900 000</u> | |
| | United States dollars | 10.9375 | <u>3 000 000</u> | |
| | United States dollars | 12.25 | <u>1 500 000</u> | |
| | United States dollars | 12.25 | <u>5 000 000</u> | <u>16 000 000</u> |
| Total | | (Statement IX) | | <u>19 511 284</u> |
| <u>United Nations Volunteers Programme</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>218 746</u> | 218 746 |
| Call accounts | United States dollars | 19.00 | <u>450 000</u> | 450 000 |
| Savings accounts | United States dollars | 5.25 | <u>9 115</u> | 9 115 |
| Time-deposit accounts | United States dollars | 9.5625 | <u>1 300 000</u> | |
| | United States dollars | 17.8750 | <u>700 000</u> | <u>2 000 000</u> |
| Total | | (Statement X) | | <u>2 677 861</u> |
| <u>United Nations Trust Fund for Science and Technology for Development</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>6 062</u> | 6 062 |
| Call accounts | United States dollars | 18.00 | <u>3 180 000</u> | |
| | Swedish Kronor | 12.75 | <u>2 462 209</u> | 5 642 209 |
| Time-deposit accounts | United States dollars | 9.1250 | <u>1 000 000</u> | <u>1 000 000</u> |
| Total | | (Statement XI) | | <u>6 648 271</u> |
| <u>United Nations Special Fund for Land-Locked Developing Countries</u> | | | | |
| Call accounts | United States dollars | 18.00 | <u>130 000</u> | 130 000 |
| Savings accounts | United States dollars | 5.00 | <u>10 570</u> | 10 570 |
| Time-deposit accounts | United States dollars | 17.8750 | <u>590 000</u> | <u>590 000</u> |
| Total | | (Statement XII) | | <u>730 570</u> |
| <u>UNEP Trust Fund for the Nationhood Programme of the Fund for Namibia</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>73 877</u> | 73 877 |
| Time-deposit accounts | United States dollars | 19.50 | <u>2 100 000</u> | <u>2 100 000</u> |
| Total | | (Statement XIII) | | <u>2 173 877</u> |
| <u>Fund of the United Nations for the Development of West Irian</u> | | | | |
| Call accounts | United States dollars | 18.00 | <u>53 800</u> | 53 800 |
| Savings accounts | United States dollars | 5.25 | <u>3 087</u> | <u>3 087</u> |
| Total | | (Statement XIV) | | <u>56 887</u> |
| <u>United Nations Trust Fund for Operational Programme in Lesotho</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>35 897</u> | 35 897 |
| Call accounts | United States dollars | 18.00 | <u>690 000</u> | 690 000 |
| Savings accounts | United States dollars | 5.25 | <u>153</u> | <u>153</u> |
| Total | | (Statement XIV) | | <u>726 050</u> |
| <u>United Nations Trust Fund for the Provision of Operational (OPEX) Personnel in Swaziland</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>2 504</u> | 2 504 |
| Call accounts | United States dollars | 19.00 | <u>200 000</u> | 200 000 |
| Savings accounts | United States dollars | 5.25 | <u>5 325</u> | <u>5 325</u> |
| Total | | (Statement XIV) | | <u>207 829</u> |

Schedule 18 (continued)

| <u>Trust funds/type</u> | <u>Currency</u> | <u>Interest rate</u> | <u>Amount</u> | <u>Total</u> |
|---|-----------------------|----------------------|------------------|------------------|
| <u>UNICEF Residual Funds - Bangladesh</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>7 086</u> | 7 086 |
| Call accounts | United States dollars | 18.00 | <u>130 000</u> | 130 000 |
| Savings accounts | United States dollars | 5.25 | <u>10 499</u> | <u>10 499</u> |
| Time-deposit accounts | United States dollars | 17.8750 | <u>750 000</u> | <u>750 000</u> |
| Total | | (Statement XIV) | | <u>897 585</u> |
| <u>United Nations Korean Reconstruction Agency - Residual Assets</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>8 326</u> | 8 326 |
| Savings accounts | United States dollars | 5.25 | <u>19 893</u> | <u>19 893</u> |
| Total | | (Statement XIV) | | <u>28 219</u> |
| <u>Trust Fund Programme for the Republic of Zaïre</u> | | | | |
| Current accounts | United States dollars | 5.00 | <u>7 594</u> | 7 495 |
| Total | | (Statement XIV) | | <u>7 594</u> |
| <u>UNDP Trust Fund for Projects financed by the Voluntary Fund of the United Nations Decade for Women</u> | | | | |
| Call accounts | United States dollars | 18.00 | <u>240 000</u> | 240 000 |
| Time-deposit accounts | United States dollars | 22.00 | <u>2 269 560</u> | <u>2 269 560</u> |
| Total | | (Statement XIV) | | <u>2 509 560</u> |

Schedule 19

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources Exploration

Administrative and programme support costs
Budget appropriations for the biennium 1980-1981
and expenditure for the year ended 31 December 1980
 (United States dollars)

| | Appropriations 1980 - 1981 | Disbursements 1980 | Expenditure | | Unencumbered balance |
|--|-------------------------------|-----------------------|---|------------------------------|-------------------------|
| | | | Unliquidated obligations as at 31 December 1980 | Total expenditure 1980 | |
| <u>Appropriation section</u> | | | | | |
| Gross appropriation and expenditure | 1 574 700 | 1 035 789 | 178 655 | 1 214 444 | 360 256 |
| Deduct: | | | | | |
| Income | 181 200 | 128 055 | - | 128 055 | 53 145 |
| Net appropriations and expenditure | 1 393 500 | 907 734 | 178 655 | 1 086 389 | 307 111 |

(Statement VIII)

Schedule 20

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudano-Sahelian Activities

Administrative and programme support costs
Budget appropriations for the biennium 1980-1981
and expenditure for the year ended 31 December 1980
(United States dollars)

| | <u>Appropriations</u> <u>1980 - 1981</u> | <u>Expenditure</u> | | <u>Unencumbered</u> <u>balance</u> |
|-------------------------------------|---|-------------------------------------|--|---------------------------------------|
| | | <u>Disbursements</u> <u>1980</u> | <u>Unliquidated</u> <u>obligations as at</u> <u>31 December 1980</u> | |
| <u>Appropriation section</u> | | | | |
| Gross appropriation and expenditure | 1 849 400 | 774 546 | 61 379 | 1 013 475 |
| Deduct: | | | | |
| Income | 258 700 | 112 965 | - | 145 735 |
| Net appropriations and expenditure | 1 590 700 | 661 581 | 61 379 | 867 740 |

(Statement IX)

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies

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

(a) Income

Interest income and government contributions towards the costs of UNDP field offices are accrued as income in the year to which they relate. 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 sheet of UNDP (statement II) and the trust funds (statements VI to XIV). Contributions pledged for future years are reflected in detail in schedules 1 to 4 for UNDP, and in schedule 17 for trust funds administered by UNDP.

Since 1977, government contributions towards local programme costs have not been made on an assessed basis. Programme costs are now pledged on a voluntary basis and are incorporated in voluntary contributions (schedule 1). Amounts shown as "assessed programme costs" in schedule 2 of the 1980 financial statements represent collections or adjustments in respect of amounts assessed in 1976 or prior years.

(b) Expenditure

All expenditure of UNDP is accounted for on an accrual basis. Project expenditure includes unliquidated obligations raised by the participating and executing agencies in respect of goods and services provided for in the project budgets for 1980 and contracted for by the end of that year.

(c) Exchange rates

UNDP financial rule 114.7 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. UNDP financial rule 114.8 provides that where a Government makes available a special rate of exchange to be applied under specific conditions, UNDP, with the agreement of the United Nations, may authorize the use of such rate simultaneously with the operational rate of exchange.

In accordance with UNDP financial rule 110.1, exchange adjustments of \$20,236 arising from the payment of contributions from Governments have been recorded as an offset to these contributions, and are shown on statement I accordingly. All other exchange adjustments have been recorded as miscellaneous income (expenditure).

(d) Capital expenditure

The full cost of non-expendable equipment used for administrative purposes is charged to UNDP administrative and programme support costs in the year in which it is purchased. An inventory is maintained of all non-expendable equipment (defined as items of equipment valued at \$250 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 required).

Note 2. Programme Reserve

The Governing Council, at its twenty-second session in June 1976, approved an allocation of \$39.5 million for the Programme Reserve in the second IPF cycle (1977-1981). The status of this reserve as at 31 December 1980 was as follows:

| | <u>United States dollars</u> | |
|---|------------------------------|--------------------------|
| Amount allocated by the Governing Council | | <u>39,500,000</u> |
| Deduct: | | |
| Transfer to Special Measures Fund for the Least Developed Countries in 1977 | 3,000,000 | |
| Transfer to IPF interregional projects in 1979 | 3,500,000 | |
| Transfer to IPF for national liberation movements in 1979 | <u>3,150,000</u> | 9,650,000 |
| Expenditure during 1977 | 5,188,061 | |
| Expenditure during 1978 | 2,283,047 | |
| Expenditure during 1979 | 2,517,707 | |
| Expenditure during 1980 | <u>3,331,788</u> | <u>13,320,603</u> |
| | | <u>22,970,603</u> |
| Balance of Programme Reserve as at 31 December 1980 | | <u><u>16,529,397</u></u> |

Note 3. Government letters of credit

The amount shown in statement II is comprised of irrevocable letters of credit, payable on demand, in respect of contributions made to UNDP by a Government.

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

Operating funds provided by UNDP to participating and executing agencies and shown in statement II in the amount of \$48,755,433, consist of: (a) balances amounting to \$30,799,188 (net), which after taking into account

unliquidated obligations, are consistent with the balances as reported by participating and executing agencies; and (b) \$17,956,245 in respect of transactions which were not reflected in the operating fund accounts as at 31 December 1980, but will be recorded in those accounts in 1981.

Unliquidated obligations of participating and executing agencies are shown separately in statement II in the amount of \$138,149,530 and consist of \$126,286,489 in respect of agencies for whom operating funds are provided, and \$11,873,041 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 which it administers. The balance of these transactions as at 31 December 1980 is shown in the financial statement relating to each trust fund (statements VI to XIV) and can be summarized as follows:

Due from trust funds administered by UNDP
(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|------------------|--|------------------|
| 49,697 | Trust Fund for Assistance to Colonial Countries and Peoples | 49,697 |
| 886,058 | United Nations Revolving Fund for Natural Resources Exploration | 2,148,267 |
| - | United Nations Trust Fund for Sudano-Sahelian Activities | 726,324 |
| 436,905 | United Nations Volunteers Programme | 276,585 |
| - | Fund of the United Nations for the Development of West Irian | 35,790 |
| 136,061 | United Nations Trust Fund for Operational Programme in Lesotho | - |
| 5,762 | United Nations Korean Reconstruction Agency - residual assets | 11,942 |
| - | Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women | 423,585 |
| 1,516 | Trust Fund Programme for the Republic of Zaire | - |
| - | United Nations Interim Fund for Science and Technology for Development | 244,259 |
| - | UNDP Trust Fund for the Nationhood of the Fund for Namibia | - |
| <u>51,900</u> | | <u>-</u> |
| <u>1,567,899</u> | Total (statement II) | <u>3,916,449</u> |

Due to trust funds administered by UNDP
(United States dollars)

| <u>1979</u> | | <u>1980</u> |
|------------------|--|------------------|
| 2,012,616 | United Nations Capital Development Fund | 4,060,855 |
| 309,583 | United Nations Trust Fund for Sudano-Sahelian Activities | - |
| 2,884 | Fund of the United Nations for the Development of West Irian | - |
| 34,115 | United Nations Special Fund for Land-locked Developing Countries | 112,667 |
| - | United Nations Trust Fund for Operational Programme in Lesotho | 359,616 |
| - | UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia | 2,415,596 |
| 50,000 | United Nations Trust Fund for the Provision of Operational (OPEX) Personnel in Swaziland | 50,000 |
| - | Trust Fund Programme for the Republic of Zaire | 8,768 |
| - | Children's Famine Relief in Uganda (Trust Fund) | <u>670</u> |
| <u>2,409,198</u> | Total (statement II) | <u>7,008,172</u> |

Note 6. Contributions pledged by Governments - UNDP Account

Contributions pledged by Governments for current and prior years which had not been paid by 31 December 1980 were as follows:

| <u>Contribution</u> | <u>1976 and</u> <u>prior years</u> | <u>1977</u> | <u>1978</u> | <u>1979</u> | <u>1980</u> | <u>Total</u> |
|---|---------------------------------------|------------------|------------------|------------------|-------------------|--------------------|
| | (United States dollars) | | | | | |
| Voluntary contributions (schedule 1) | 111 102 | 605 457 | 1 310 566 | 2 192 187 | 52 386 873 | 56 606 185 |
| Assessed programme costs (schedule 2) | 1 648 213 | - | - | - | - | 1 648 213 |
| Cost-sharing contributions (schedule 3) | 91 449 | 470 704 | 311 143 | 4 335 840 | 29 667 056 | 34 876 192 |
| Cash counterpart contributions (schedule 4) | - | 494 | 431 326 | 1 517 070 | 7 179 718 | 9 128 608 |
| | <u>1 850 764</u> | <u>1 076 655</u> | <u>2 053 035</u> | <u>8 045 097</u> | <u>89 233 647</u> | <u>102 259 198</u> |

(Statement II)

Note 7. Contributions pledged by Governments - UNDP-administered Trust Funds

Contributions pledged by Governments for current and prior years which had not been paid by 31 December 1980 were as follows:

| <u>Contribution</u> | <u>1976 and prior years 1977 1978 1979</u> (United States dollars) | | | | | <u>1980</u> | <u>Total</u> |
|---|---|---------------|---------------|----------------|-------------------|-------------------|--------------|
| Trust Fund for Assistance to Colonial Countries and Peoples (Statement VI) | 100 000 | - | - | - | - | - | 100 000 |
| United Nations Capital Development Fund (Statement VII) | 149 183 | 30 787 | 20 000 | 133 421 | 3 322 000 | 3 655 391 | |
| United Nations Revolving Fund for Natural Resources Exploration (Statement VIII) | 10 000 | - | - | - | 1 099 901 | 1 109 901 | |
| United Nations Volunteers Programme (Statement X) | - | - | - | - | 559 665 | 559 665 | |
| United Nations Interim Fund for Science and Technology for Development (Statement XI) | - | - | - | - | 18 943 349 | 18 943 349 | |
| United Nations Special Fund for Land-locked Developing Countries (Statement XII) | - | - | 53 444 | 8 242 | 7 952 | 69 638 | |
| | <u>259 183</u> | <u>30 787</u> | <u>73 444</u> | <u>141 663</u> | <u>23 932 867</u> | <u>24 437 944</u> | |

Note 8. Accounts payable

Accounts payable in the amount of \$74,740,896 shown in statement II include amounts totalling \$16,349,332 which are primarily due to outstanding cheques which had been drawn against field office bank accounts, mainly United States dollar bank accounts operated on the "zero-balance" system, and which had not been presented by 31 December 1980.

Note 9. Operational Reserve

At its twenty-sixth session, the Governing Council approved, subject to the availability of resources and without affecting programme delivery, the increase of the Operational Reserve by \$25 million in both 1980 and 1981. In accordance with this decision additional liquid assets of \$25 million were transferred to the Operational Reserve in 1980 and invested on its account. The status of the Operational Reserve as at 31 December 1980 is shown in statement II and details of the investments made on its behalf are given in schedule 11.

Note 10. Transfer from the revenue reserve to the United Nations Volunteers programme

In accordance with the Governing Council's decision at its twenty-fourth session, a transfer of \$500,000 was made in 1980 from the regular reserves of UNDP to the United Nations Volunteers programme and is reflected in statement IV.

Note 11. Support costs paid by UNDP Office for Projects Execution to associated agencies

The UNDP Office for Projects Execution has paid support costs to associated agencies in respect of work carried out on its behalf under interagency agreements and has received reimbursements from executing agencies in respect of work carried out on their behalf. The net total amount paid, of \$178,992, as shown in statement V, comprises:

| | <u>United States dollars</u> |
|--|----------------------------------|
| Support costs paid to associated agencies | 168,915 |
| Support costs reimbursed by executing agencies | <u>(30,960)</u> |
| | 137,955 |
| Other sub-contracted support costs paid by OPE | <u>41,037</u> |
| | <u>178,992</u> |

Note 12. UNDP as an executing agency for UNSO and UNCDF projects

The Governing Council, at its twenty-sixth session, approved an appropriation for the biennium 1980-1981 in respect of UNDP costs in executing UNSO projects and a separate appropriation for UNDP costs in executing UNCDF projects. These costs, which are reflected on schedule 8, have been charged to the resources of the respective funds.

Note 13. Unspent allocations and forward commitments

Based on information provided by the participating and executing agencies, unspent allocations issued as at 31 December 1980 amounted to \$1,185 million against which forward commitments entered into by the agencies were approximately \$220 million.

Note 14. United Nations Capital Development Fund

(a) Project expenditure of \$19,262,148, shown in statement VII, is composed of \$5,605,854 representing disbursements made, or due to be made, to Governments of least developed countries under grant agreements with UNCDF for the execution of projects by those Governments, and \$13,656,294, 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 by recipient Governments to the UNDP Office for Projects Execution in the amount of \$221,107 as reflected in schedule 8.

(b) At its twenty-sixth session, the Governing Council decided that UNCDF should establish and maintain an operational reserve of no less than 20 per cent of the Fund's project commitments. In accordance with that decision, the fully funded operational reserve of \$20 million established in 1979, was increased to \$22.1 million in 1980.

(c) As at 31 December 1980, contingent liabilities for guaranties entered into by UNCDF in respect of bank loans granted by Governments amounted to \$2,834,000. A fully funded guaranty reserve of \$900,000 was established in 1979 and was adjusted to \$600,000 as at 31 December 1980, representing approximately 20 per cent of the total contingent liabilities at that date.

(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. In conformity with this decision, actual project allocations made in 1980 amounted to \$52.8 million, and as shown in the foot-note to statement VII, unspent allocations were \$39.3 million in excess of resources as at 31 December 1980.

Note 15. United Nations Trust Fund for Sudano-Sahelian Activities

(a) The amount of \$774,863, shown on statement IX as reimbursement of programme support costs to executing agencies, includes \$674,175 paid to the UNDP Office for Projects Execution, as reflected in schedule 8.

(b) The amount of \$468,597, shown on statement IX as due from UNDP/UNEP joint projects, represents the net balance due as at 31 December 1980, of contributions made to UNSO by UNDP and by UNEP for institutional and programme support and for a study on combating desertification in the Sudano-Sahelian region. The status of contributions received and expenditures made as at 31 December 1980 was as follows:

| | United States dollars |
|---|-----------------------------------|
| Unexpended balance as at 1 January 1980 | 78,085 |
| Contributions received: | |
| For institutional support | - from UNEP 324,375 |
| | - from UNDP (Statement I) 414,476 |
| For programme support | - from UNEP (9,125) |
| | - from UNDP 402,048 |
| For study to combat desertification | - from UNEP 57,272 |
| Total contributions received as at 31 December 1980 | <u>1,267,131</u> |
| Deduct: Expenditure | |
| For institutional support | (828,952) |
| For programme support | (804,094) |
| For study to combat desertification | (102,682) |
| Total expenditure | <u>(1,735,728)</u> |
| Balance due as at 31 December 1980 (Statement IX) | <u>(458,597)</u> |

Note 16. United Nations Interim Fund for Science and Technology for Development

The operational procedures established for the United Nations Interim Fund for Science and Technology for Development, which was created by the General Assembly at its thirty-fourth session (resolution 34/218), include the provision that the Interim Fund shall be authorized to establish a Programme Reserve by earmarking 2 per cent of the total annual contributions. As reflected in statement XI, out of the total balance of the fund amounting to \$6,363,194 as at 31 December 1980, \$139,504 represents the amount earmarked for the Programme Reserve in accordance with this provision.

Note 17. Amounts charged to IPFs in respect of unpaid balances of assessed programme costs and government cash counterpart contributions

At its twenty-sixth session the Governing Council decided that all obligations incurred against uncollectible Government cash counterpart contributions since 1973 should be charged, to the extent that they have been spent, to the respective Indicative Planning Figures. At its twenty-seventh session, the Governing Council authorized the Administrator, in order to clear UNDP accounts, to charge any balances of assessed programme costs which remain unpaid at the end of 1980 to the Indicative Planning Figure of the respective countries.

In accordance with these decisions, the following amounts were transferred to the respective Indicative Planning Figures:

| | <u>Transfer of GOCC expenditure</u> | <u>Transfer of unpaid balances of assessed programme costs</u> | <u>Total</u> |
|------------------|---|--|------------------|
| | (United States dollars) | | |
| To country IPFs | 180,004 | 1,145,883 | 1,325,887 |
| To regional IPFs | <u>86,574</u> | <u>41,900</u> | <u>128,474</u> |
| Total | <u>266,578</u> | <u>1,187,783</u> | <u>1,454,361</u> |

These transfers are included in the appropriate expenditure totals shown in schedule 6 for UNDP as an executing agency. The increase in total expenditure of \$1,187,783 resulting from the transfer of unpaid balances of assessed programme costs is also shown separately in statement V.

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