

UNITED NATIONS DEVELOPMENT PROGRAMME

FINANCIAL REPORT

and

**AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1981**

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-SEVENTH SESSION

SUPPLEMENT No. 5A (A/37/5/Add.1)



UNITED NATIONS

New York, 1982

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.

[27 July 1982]

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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
Habitat	United Nations Centre for Human Settlements
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ILO	International Labour Organisation
IMCO	Inter-Governmental Maritime Consultative Organization*
IPF	Indicative planning figure
ITU	International Telecommunication Union
OPE	Office for Projects Execution
UNCDF	United Nations Capital Development Fund
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UNROB	United Nations Special Relief Office in Bangladesh
UNSO	United Nations Sudano-Sahelian Office
UNV	United Nations Volunteers
UPU	Universal Postal Union
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

* Renamed International Maritime Organization with effect from 22 May 1982.

LETTERS OF TRANSMITTAL

1 April 1982

Sir,

Pursuant to financial regulation 15.1, 1/ I have the honour to submit the financial statements of the United Nations Development Programme as at 31 December 1981, 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

1/ Financial regulation 15.1, which was in force during the period covered by these financial statements, corresponds to regulation 16.1 of the new financial regulations approved by the Governing Council at its twenty-eighth session and which became effective on 1 January 1982 (decision 81/28).

16 June 1982

Sir,

I have the honour to transmit to you the financial statements of the United Nations Development Programme as at 31 December 1981, 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 accounts of the United Nations Development Programme for the year 1981.

Accept, Sir, the assurances of my highest consideration.

(Signed) H. VREBOS
Senior President of the
Court of Accounts of Belgium 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 1981

1. The Administrator has the honour to submit herewith his financial report for the year ended 31 December 1981, together with the audited accounts of the United Nations Development Programme for the year ended 31 December 1981 and the report of the Board of Auditors. The accounts, consisting of 15 statements and 25 schedules, accompanied by notes which are an integral part of the financial statements, 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 2/ to accept the recommendations of the Fifth Committee 3/ and in conformity with the Financial Regulations and Rules of the United Nations Development Programme, approved by the Governing Council at its thirteenth session 4/ and as amended by the Governing Council at its nineteenth session, 5/ twenty-first session 6/ and twenty-fifth session 7/.

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

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

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

Asian Development Bank

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

Arab Fund for Economic and Social Development

Economic Commission for Europe*

Economic Commission for Latin America*

Economic Commission for Western Asia*

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

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

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

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

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

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

Economic and Social Commission for Asia and the Pacific*
 Food and Agriculture Organization of the United Nations
 Inter-Governmental Maritime Consultative Organization**
 International Atomic Energy Agency
 International Civil Aviation Organization
 International Labour Organisation*
 International Telecommunication Union
 United Nations*
 United Nations Centre for Human Settlements (Habitat)*
 United Nations Conference on Trade and Development*
 United Nations Educational, Scientific and Cultural Organization
 United Nations Industrial Development Organization*
 Universal Postal Union
 World Bank
 World Health Organization*
 World Intellectual Property Organization
 World Meteorological Organization
 World Tourism Organization

* The UNDP financial statements incorporate information from these agencies in respect of the 12-month period ended 31 December 1981 which is contained in the agency's financial statements for the 1980-1981 biennium ended 31 December 1981.

** Renamed International Maritime Organization with effect from 22 May 1982.

(c) For the following agency the present financial statements of UNDP reflect the latest information available:

Economic Commission for Africa

5. If there should be subsequent amendments to the data obtained from executing agencies after the completion of the audit of their accounts, they will be reported to the General Assembly and the Governing Council of UNDP at subsequent sessions.

6. The following change in the 1980 accounts has been reported by one executing agency after the date of submission of the Administrator's 1980 financial report:

An increase of \$232,670 in project expenditure of the International Civil Aviation Organization.

In addition, minor adjustments have been reported by several government executing agencies. Adjustment for these differences has been made in the UNDP financial statements for the year ended 31 December 1981, and is reflected in the amount of \$201,998 shown in statement I under adjustments to prior year's programme expenditure and programme support costs (net).

Changes in accounting practices and policies in 1981

7. The 1981 financial statements have been prepared in accordance with the regulations referred to in paragraph 2 of this report.

8. At its twenty-eighth session, 8/ the Governing Council approved revised financial regulations for UNDP which apply, mutatis mutandis, unless otherwise provided by the General Assembly or the Governing Council and except as specified in the regulations and the annexes thereto, to all funds administered by UNDP. The complete text of these regulations, which became effective on 1 January 1982, is contained in document UNDP/FIN/REG/1 dated December 1981. One newly proposed regulation and certain proposed revised regulations, which had been submitted to the twenty-eighth session of the Council, were deferred for further consideration at the twenty-ninth session.

9. At its thirty-sixth session, the General Assembly authorized the Governing Council to adopt financial regulations for all funds administered by UNDP and to report such regulations to the General Assembly (resolution 36/227 of 18 December 1981), thereby amending, in particular, relevant provisions of past General Assembly resolutions relating to the United Nations Capital Development Fund and to the United Nations Special Fund for Land-locked Developing Countries. The General Assembly further decided, by the same resolution, that in the preparation of financial regulations for the United Nations Capital Development Fund and the United Nations Special Fund for Land-locked Developing Countries, account would be taken of the special requirements of the operations of these Funds and that after these regulations had been reviewed by the Advisory Committee on Administrative and Budgetary Questions, they would be adopted by the Governing Council, which would report such regulations to the General Assembly.

10. The Administrator is preparing revised financial rules which will be circulated to members of the Governing Council, for information purposes.

Accounting policies

11. A summary of significant accounting policies applied in the preparation of the financial statements for 1981 is provided in note 1 of the notes to the financial statements. The accounting principles are the same as those applied in 1980, except that government contributions towards the costs of UNDP field offices, which had been accrued as income in recent years (1977-1980) have been accounted for on a cash basis in 1981. As stated in note 1 (a), the effect of this change in accounting policy was to increase UNDP administrative and programme support costs by approximately \$3.8 million.

Presentation of accounts

12. The 1981 accounts are being presented in essentially the same format as that used in previous years. However, the following changes have been made:

(a) A separate statement (statement XIV) has been provided for the UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women which has become larger and more active in 1981 compared with 1980, when its

8/ Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/28.

status of funds was included in the combined statement for smaller trust funds, entitled "Other trust funds administered by UNDP", 9/

(b) The budget appropriations and expenditure schedules (schedules 7, 8, 20, 21, 22 and 23) indicate the expenditure for the two years of the budget biennium, as compared with the expenditure for a single year previously;

(c) The format of schedule 8 (administrative costs of the Office for Projects Execution) has been revised to include the costs of the Inter-Agency Procurement Services Unit and support services for UNDP-executed projects, which were previously reported separately, and to bring the level of reporting into line with the new format for appropriations approved by the Council at its twenty-eighth session; 10/

(d) A separate schedule (schedule 24) has been provided to show an over-all picture of the original administrative and programme support costs budget appropriations for the 1980-1981 biennium and subsequent revisions thereto; the format corresponds to that approved by the Governing Council for the revised 1981-1981 appropriations (decision 81/26). This schedule is exclusive of the administrative and programme support cost budget of the United Nations Interim Fund for Science and Technology for Development which, as indicated in note 17 of the notes to the financial statements, was approved separately by the General Assembly and is shown in schedule 23;

(e) A separate schedule (schedule 25) has been provided to indicate the combined statement of income and expenditure of UNDP and trust funds administered by UNDP for the year, in place of the table included last year on page 5 of the financial report. 11/ The balance of each fund as at 31 December 1981 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 1981 are given in the appropriate statement or schedule as indicated in schedule 25;

(f) A separate schedule (schedule 9) has been provided to show the expert hiatus financing and extended sick leave costs in lieu of the information previously contained in the financial report;

(g) An additional schedule (schedule 17) has been provided which summarizes the income and expenditure of UNDP for the whole of the second cycle (1977-1981).

UNDP Account

13. As shown in the statement of income and expenditure (statement I), total income

9/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. IV.

10/ Official Records of the Economic and Social Council, Twenty-eighth Session, Supplement No. 11 (E/1981/61/Rev.1), decision 81/26.

11/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. II.

for the year ended 31 December 1981 amounted to \$804.3 million and total expenditure to \$937.5 million, resulting in an excess of expenditure over income for 1981 of \$133.2 million.

14. After taking into account the transfer of \$250,000 from the Revenue Reserve to the United Nations Volunteers programme as approved by the Governing Council at its twenty-fourth session 12/ and the transfer of \$25 million to the Operational Reserve as approved by the Governing Council at its twenty-sixth session, 13/ the resulting net excess of expenditure over income of \$158.5 million is attributable as follows: (a) a deficit of \$163.1 million in respect of UNDP main resources; (b) a deficit of \$2.1 million in respect of the Special Measures Fund for the Least Developed Countries; (c) a surplus of \$6.0 million in respect of government cost-sharing contributions; and (d) a surplus of \$0.7 million in respect of government cash counterpart contributions, as shown in statement IV.

15. As can be seen from statement I, whereas there has been an over-all increase in expenditure of \$73.5 million (\$60.5 million of which related to programme expenditure and \$13.0 million to the UNDP administrative and programme support costs budget) compared to 1980, there was a net decrease of \$17.1 million in total income. 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 \$402.6 million at the beginning of the year to \$279.4 million as at 31 December 1981.

Government contributions

16. As at 31 December 1981, the arrears of government contributions to UNDP for 1981 and prior years amounted to \$74.6 million as shown in statement II. This represented a net decrease of \$27.7 million over the position as at 31 December 1980, when these arrears amounted to \$102.3 million. Note 6 of the notes to the financial statements shows an analysis of the arrears as at 31 December 1981 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 remained unpaid at the end of 1980 to the indicative planning figure (IPF) of the countries concerned. 14/ As shown in note 18 of the notes to the financial statements, \$358,824 was charged to indicative planning figures in 1981 as a result of this decision, in addition to a total of \$1,187,783 similarly charged in 1980.

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

17. The value of UNDP non-expendable property written off during 1981 amounted to \$80,441. 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 Board for Finance and Administration.

12/ Official Records of the Economic and Social Council, Sixty-third Session, Supplement No. 3A (E/6013/Rev.1), para. 188.6 (b).

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

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

18. In 1981 a continued effort was made both to clear UNDP accounts of amounts which had been held outstanding for a considerable period of time and to clear certain accounts receivable. The principal items concerned payments made by UNDP field offices during the years 1971 to 1975 for which it had not proved possible to obtain adequate information regarding the specific purpose of the payment. The net write-offs under UNDP financial rule 114.5 amounted to \$186,985. Details of all amounts written off were made available to the Board of Auditors.

19. No ex gratia payments were made in 1981.

Programme Reserve

20. Expenditure incurred by executing agencies on projects financed by the Programme Reserve in 1981 amounted to \$4.4 million as shown in schedule 6. In addition, \$0.7 million was transferred from the Programme Reserve to provide for an increase in the funds available for special industrial services in 1981, in accordance with the decision taken by the Governing Council at its twenty-eighth session. ^{15/} As shown in note 2 of the notes to the financial statements, total utilization of the Programme Reserve since 1977 amounted to \$28.1 million, leaving a balance as at 31 December 1981 of \$11.4 million 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. ^{16/}

21. At its twenty-eighth session, the Governing Council authorized the carry-over of the committed balance of the Programme Reserve as at 31 December 1981 as an addition to the authorized level of the Programme Reserve for the third cycle. ^{17/} In accordance with this authorization, the unspent allocations of the Programme Reserve amounting to \$8.0 million as at 31 December 1981, have been carried forward to the third cycle.

Special Measures Fund for the Least Developed Countries

22. As shown in schedule 6, the expenditure incurred in 1981 out of the Special Measures Fund for the Least Developed Countries amounted to \$15.0 million. Additional contributions received by the Fund during the year totalled \$12.9 million, the details of which are given in schedule 1. The excess of expenditure over income during the year therefore amounted to \$2.1 million, leaving an unexpended balance as at 31 December 1981 of \$17.3 million (schedule 14).

Administrative and programme support costs

23. At its twenty-sixth session in June 1979, the Governing Council approved appropriations to finance administrative and programme costs for the biennium 1980-1981 in respect of:

^{15/} Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/25, para. 4.

^{16/} Ibid., Sixty-first Session, Supplement No. 2A (E/5846/Rev.1), para. 292 (d).

^{17/} Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/25, para. 3.

UNDP (including UNV and UNODF)

UNDP - Office for Projects Execution

UNDP - Inter-Agency Procurement Services Unit

UNDP - Support services for UNDP-executed projects

United Nations Revolving Fund for Natural Resources Exploration

UNSO-UNDP/UNEP joint venture - institutional support of the Plan of Action to Combat Desertification.

24. At its twenty-seventh session, in June 1980, the Governing Council revised the appropriations in respect of the UNDP/UNEP joint venture.

25. At its twenty-eighth session, the Governing Council approved supplementary appropriations in respect of the above-mentioned operations, resulting in net appropriations of \$204,354,800 for the biennium 1980-1981. ^{18/} These appropriations, together with the appropriations referred to in paragraphs 23 and 24, are shown in schedule 24. References to each appropriation authority are also contained in schedule 24.

26. The General Assembly approved a separate appropriation for the administrative and support costs of the United Nations Interim Fund for Science and Technology for Development for the biennium 1980-1981. More details concerning this appropriation are given in note 17 of the notes to the financial statements. The appropriations and expenditure are shown in schedule 23.

UNDP finances during the second cycle 1977-1981

27. A summary of income and expenditure of UNDP for the years 1977-1981 is provided in schedule 17, where details of income and expenditure are given by main category. Total income from all sources amounted to \$3,738 million while total expenditure amounted to \$3,503 million, thereby resulting in a net surplus of \$235 million over the five years 1977-1981. The surplus represents increases in the Revenue Reserve, Cost-sharing Government Account and the Government Cash Counterpart Account amounting to \$217 million, \$20 million and \$3 million, respectively, and a decrease in the Special Measures Fund for the Least Developed Countries of \$5 million.

28. The Revenue Reserve, which had a deficit balance of \$66 million at the beginning of the second cycle, was restored during the five-year period and stood at \$71 million at the end of the cycle. The movement on the Revenue Reserve during the second cycle was as follows:

^{18/} Ibid., decision 81/26, para. 6.

Millions of
United States dollars

Balance at beginning of second cycle (1 January 1977)		(66) deficit
Surplus for the years 1977-1981 (as per para. 27 above)		<u>217</u>
		<u>151</u>
<u>Less</u> transfers from Revenue Reserve:		
To Operational Reserve	50	
To Reserve for Construction Loans to Governments	25	
To Special Measures Fund for the Least Developed Countries	3	
To United Nations Volunteers	<u>2</u>	<u>80</u>
Balance at end of second cycle (31 December 1982)		<u>71</u>

Trust funds administered by UNDP

29. Separate statements (VI to XIV) 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 XV. The administrative and programme support costs for the United Nations Revolving Fund for Natural Resources Exploration, the United Nations Trust Fund for Sudano-Sahelian Activities and the United Nations Interim Fund for Science and Technology for Development are given in schedules 20, 21 and 23 respectively. Details of contributions pledged and investments made on behalf of all trust funds are given in schedules 18 and 19 respectively. The financial position as at 31 December 1981 of the Junior Professional Officers' Programme is provided in schedule 13.

Trust Fund for Assistance to Colonial Countries and Peoples

30. 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.

31. As shown in statement VI, the income of the Fund in 1981 amounted to \$0.2 million and there was a net refund of expenditure of \$0.1 million. At the end of 1981 the balance of the Fund was \$1.2 million of which unspent allocations amounted to \$0.1 million.

United Nations Capital Development Fund

32. 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.

33. As shown in statement VII, the total income of the Fund in 1981 amounted to \$42.1 million and expenditure to \$48.2 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. ^{19/} 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, and further increased to \$22.6 million as at 31 December 1981 based on the level of the Fund's project commitments at that date. A fully-funded Guaranty Reserve, 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; the balance of this reserve, which amounted to \$700,000 as at 31 December 1981, is based on the level of such contingent liabilities at that date. At the end of 1981, the Fund had a balance of \$62.8 million exclusive of its Operational and Guaranty reserves.

34. At 31 December 1981, the unspent allocations amounted to \$115 million, which was \$52.2 million more than the unspent balance of funds available at that date. This reflects the decision made by the Governing Council at its twenty-eighth session to continue the partial funding system, approved at its twenty-sixth session, for an experimental period, until the regular session of the Council in 1982. ^{20/}

United Nations Revolving Fund for Natural Resources Exploration

35. 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.

36. As shown in statement VIII, the total income of the fund in 1981 amounted to \$3.9 million and expenditure to \$5.8 million. At the end of 1981, the balance of the Fund was \$18.7 million of which unspent allocations amounted to \$16.8 million.

United Nations Trust Fund for Sudano-Sahelian Activities

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

^{19/} Ibid., 1979, Supplement No. 10 (E/1979/40), decision 79/21, para. 4.

^{20/} Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/2, para. 3.

38. As shown in statement IX, the total income of the Fund in 1981 amounted to \$6.6 million and expenditure to \$8.5 million. At the end of 1981, the balance of the Fund was \$16.4 million of which unspent allocations amounted to \$8.9 million.

United Nations Sudano-Sahelian Office (UNSO) - Plan of Action to Combat Desertification

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

United Nations Volunteers programme

40. 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, 21/ approved as a practical means of moving towards full funding of all volunteers 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;

(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.

41. As shown in statement X, the total income of the UNV programme in 1981 amounted to \$1.4 million, including \$0.25 million transferred from the UNDP Revenue Reserve in accordance with the decision taken by the Governing Council at its twenty-fourth session, and expenditure to \$1.6 million. At the end of 1981 the balance of the UNV programme was \$2.0 million.

United Nations Interim Fund for Science and Technology for Development

42. The General Assembly, by resolution 34/218 of 19 December 1979, decided to establish a United Nations Financing System for Science and Technology for Development, to finance activities intended to strengthen the endogenous scientific and technological capacities of the developing countries, and that the Financing System should be a vehicle for the mobilization, co-ordination, channelling and disbursement of financial resources related thereto. By the same resolution, the

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

General Assembly also decided to create a United Nations Interim Fund for Science and Technology for Development pending the establishment of the long-term arrangements for the Financing System. The Interim Fund was established for a two-year period ending 31 December 1981 and responsibility for its administration was delegated to UNDP.

43. The Governing Council, at its twenty-eighth session, authorized the Administrator to make arrangements to ensure an orderly transition from the Interim Fund (termination date 31 December 1981) to the Financing System, operative as from 1 January 1982. 22/ The year 1982 was designated by the General Assembly (resolution 36/183 of 17 December 1981) a year of transition for the Financing System, during which time institutional arrangements should be determined, inter alia, in the light of the magnitude of the financial resources and the nature of operations of the Financing System. By the same resolution, the General Assembly also decided that the general operational provisions of the Interim Fund, including its resources, organization and management, as well as the procedures established in the annex to General Assembly resolution 34/218, would apply and be transferred to the Financing System during the transitional period.

44. During 1980 a programme reserve was created by transferring from the general reserve an amount equal to 2 per cent of the contributions received; this was done in accordance with the operational procedures established for this Fund by General Assembly resolution 34/218.

45. This Programme Reserve will be used by the Administrator at his discretion for purposes consistent with the Vienna Programme of Action on Science and Technology for Development 23/ and with the guidelines established by the General Assembly and the Intergovernmental Committee on Science and Technology for Development to ensure the flexibility and innovative capacity of the Interim Fund and its ability to provide catalytic support (resolution 34/218, annex, sect. IX, para. 52).

46. As shown in statement XI, the total income of the Fund in 1981 amounted to \$17.9 million and expenditure to \$5.7 million, leaving a balance in the Fund at the end of 1981 of \$18.1 million, after transferring \$0.5 million to Programme Reserve. Unspent allocations amounted to \$23.9 million.

United Nations Special Fund for Land-locked Developing Countries

47. 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. As shown in statement XII, the total income of the Fund in 1981 amounted to \$0.2 million and expenditure to \$0.1 million. At the end of 1981 the balance of the Fund was \$0.8 million of which unspent allocations amount to \$0.4 million.

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

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

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

48. 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.

49. 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 1981 amounted to \$1.1 million and expenditure to \$1.8 million. At the end of 1981, the balance of the Fund was \$4.4 million of which unspent allocations amounted to \$3.8 million.

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

50. 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. ^{24/} 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.

51. 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.

52. As shown in statement XIV, total income in 1981 amounted to \$3.0 million and expenditure to \$0.7 million. At the end of 1981, the balance of the Fund was \$4.5 million of which unspent allocations amounted to \$4.1 million.

^{24/} Official Records of the General Assembly, Thirtieth Session, Supplement No. 34 (A/10034, items 75 and 76, p. 100.

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

53. 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, and the balance is being applied as cost-sharing for Irian Jaya projects. As shown in statement XV, there was no expenditure during 1981, the balance of the Fund was \$73,589 and there were no unspent allocations.

United Nations Trust Fund for Operational Programme in Lesotho

54. 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 XV, the total income of the Fund in 1981 amounted to \$863,759 and expenditure to \$881,244. At the end of 1981, the balance of the Fund was \$1,064,212 and unspent allocations amounted to \$1,664,733. Additional contributions equivalent to \$552,487 have been pledged for 1982 towards financing the excess of allocations and to provide for the continuation of this programme.

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

55. 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. 54 above). As shown in statement XV, the total income of the Fund in 1981 amounted to \$22,682 and expenditure to \$143,255. At the end of 1981, the unspent balance of the Fund was \$91,246 of which unspent allocations amounted to \$153,443. Additional contributions equivalent to \$135,052 have been pledged for 1982 to finance the allocations in excess of resources at 31 December 1981 and provide for the continuation of this programme.

UNROB residual funds - Bangladesh

56. 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 1981, the Fund balance amounted to \$1,056,717 and there were no unspent allocations (statement XV).

United Nations Korean Reconstruction Agency - residual assets

57. 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. As shown in statement XV, the income of the Fund in 1981 amounted to \$1,391 and expenditure to \$8,176. At the end of 1981, the residual assets amounted to \$9,492 against which commitments in respect of unspent allocations amounted to \$6,174. It is expected that the activities of this fund will cease during 1982.

Trust Fund Programme for the Republic of Zaire

58. 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 1981, the balance of the Fund was \$16,741 and there were no unspent allocations (statement XV).

Children's Famine Relief in Uganda (Trust Fund)

59. 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 balance of the resources of this Fund, amounting to \$670 (statement XV), are expected to be fully utilized during 1982, at which time the activities of the Fund will cease.

UNDP Energy Account

60. The Governing Council, at its twenty-seventh session, authorized the Administrator on an interim basis to seek and accept voluntary contributions for projects to help meet urgent needs for assistance to developing countries, especially the poorest among them, in the energy sector, without prejudice to future arrangements which may result from the review of the United Nations Revolving Fund for Natural Resources Exploration provided for in Economic and Social Council resolution 1979/65 and from the United Nations Conference on New and Renewable Sources of Energy in Nairobi in 1981. 25/

61. During 1981 the UNDP Energy Account was established. Income in the amount of \$2,923,846 was received and expenditure totalling \$927,702 was incurred. The balance of the Fund at 31 December 1981 was \$1,996,144 against which commitments in respect of unspent allocations amounted to \$1,442,576 (statement XV).

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

62. 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 44 of the report of the Board of Auditors for the year ended 31 December 1981 (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 15)

(a) Accumulated non-convertible currencies (paras. 5 to 7)

63. The Board of Auditors expressed its continuing concern about the accumulation of non-convertible currencies which amounted to \$40.1 million at 31 December 1981. The Board noted that there was an accumulation of \$6.3 million as at 31 December 1981 of a particular currency due to the reduction of UNDP programmes in that country. The Board further noted that no significant progress had been made in 1981 in the conversion of one currency as agreed between that Government and UNDP.

64. UNDP continues to make every effort to utilize the accumulating non-convertible currencies to the extent possible and, indeed, has been successful in fully utilizing one particular currency.

65. As regards the accumulation of a currency due to the reduction of UNDP programmes in that country, it is expected that the renewed interest of that Government in UNDP assistance will result in a reduction of the balance during 1982, and substantially more in subsequent years.

66. With respect to the lack of significant progress in the conversion of a currency in accordance with an agreement reached between one Government and UNDP, it is noted that due mainly to the unavailability of currencies of developing countries by the Government concerned, utilization of the currency has proceeded very slowly. UNDP will continue its efforts toward converting the maximum amount possible during 1982. However, efforts so far in 1982 have not proved to be very encouraging.

(b) Collection of government contributions (paras. 8 and 9)

67. The Board of Auditors recommended that in order to maintain the steady growth of programme delivery, efforts should be intensified to collect outstanding pledges.

68. Efforts to collect outstanding obligations from Governments were greatly intensified during the first half of 1982. At 30 June 1982, the unpaid contributions of \$74.5 million at year-end had been reduced to \$28.4 million - a decrease of 61 per cent. At 30 June 1982, the balance outstanding for 1978 and prior years amounted to \$956,635, due mostly (82 per cent) from four countries.

69. Outstanding pledges to trust funds amounting to \$14 million at 31 December 1981 had been reduced to \$6 million at 30 June 1982. Efforts are continuing to collect the amounts due.

(c) Unidentified deposits (paras. 10 and 11)

70. The Board of Auditors noted that deposits amounting to \$1,210,424 remained unidentified, some of them since 1979. The Board recommended that resident representatives and donor Governments should be requested to specify the purpose of these payments as soon as possible.

71. As a result of intensive efforts in 1981 to obtain information from Governments as to the purposes of such payments, the total unidentified deposits were reduced from \$2.5 million at 31 December 1980 to \$1.2 million at 31 December 1981. As at 30 June 1982, \$429,150 remained outstanding for 1981 and prior years, of which only \$3,500 was from 1979. UNDP will continue in its efforts to identify the remaining balance.

(d) Cash management at field offices (paras. 12 and 13)

72. The Board of Auditors called attention to sizeable unutilized cash balances in local currency bank accounts of a number of field offices. The Board also noted delays in receipt and consequently the reconciliation of bank accounts, lack of investigation into outstanding cheques and overdrafts in a number of field offices not operating a zero-balance bank account.

73. In order to improve the cash management of UNDP resources, UNDP closed the majority of UNDP contributions accounts (headquarters-controlled only) and requested that payment of government contributions be made to the UNDP resident representative accounts. This arrangement provides immediate identification of payments and prompt utilization of currencies, thereby avoiding unnecessary purchase of currencies already available to the programme.

74. As a result, there are occasions when, due to government payments or other deposits, the cash balances in UNDP resident representatives accounts are in excess of immediate needs. An analysis of the 15 field offices holding balances in excess of their authorized level at 1981 year-end indicates that 10 were due to government payments deposited directly to the accounts. Three were due to deposits for special programme requirements. One was due to minimal use of local currency during 1981 and one was due to error.

75. There continues to be delay in the receipt of bank statements for a few accounts. UNDP has, however, intensified its efforts to improve the receipt and reconciliation of accounts. Field offices have been reminded of their responsibility to investigate and, where appropriate, to cancel stale-dated cheques.

(e) Cases of fraud or presumptive fraud (paras. 14 and 15)

76. With regard to the case mentioned by the auditors in which an amount in local currency equivalent to \$1,100 was not deposited promptly and properly into the field office bank account, it can now be confirmed that all UNDP funds involved in this transaction have been recovered. The question of whether administrative action should be taken with regard to the staff member concerned has been extensively reviewed at UNDP headquarters. A final decision in this matter has not yet been taken, pending the results of further investigation of the case in the course of an audit of the field office carried out by UNDP's Internal Audit Service.

Accounting control (paras. 16 to 24)

(a) Recording of project expenditure (paras. 16 to 18)

77. UNDP agrees with the auditors that the interoffice voucher system is the most important accounting link between UNDP headquarters, the UNDP field offices and the executing agencies and is continuing its efforts to improve the system. In April 1982 certain revisions were made to the system which were designed to improve the flow of data to UNDP headquarters and to the executing agencies. Certain revisions in the form of the interoffice vouchers are currently under consideration which are intended to increase the efficiency with which the data can be processed.

78. With regard to the amount of \$4.7 million that was not included in the operating fund accounts between UNDP and the agencies, this represents payments made by UNDP field offices on behalf of agencies, mainly in December 1981, which were reported too late for inclusion in the respective operating fund accounts before the accounts for the year were closed. They are nevertheless included in the statement of assets and liabilities of UNDP (statement II) under "Operating funds provided by UNDP to participating and executing agencies" and, as described in note 4 of the notes to the financial statements, they are recorded in the operating fund accounts in the following year. Such amounts are routinely reconciled with the agencies and there is no undue delay in the reconciliation process.

(b) Examination of interoffice vouchers and field office accounts (paras. 19 to 22)

79. The Board of Auditors expressed a view that procedures for the examination of interoffice vouchers should be streamlined and that field office accounts should be examined more promptly. As was noted in the Board's report, UNDP will continue in its efforts to improve the quality and promptness of examinations. The management has devoted more attention to the examination of accounts including suspense accounts and Advances Recoverable Locally accounts. Additionally, headquarters has given support to certain field offices by providing the services of the Roving Finance Officers in financial and accounting assistance.

(c) Accounting of unliquidated obligations (paras. 23 and 24)

80. The auditors have correctly observed that there is a difference between the principles applied for each UNDP account for unliquidated obligations in respect of

- (a) its biennial budget for administrative and programme support costs and
- (b) project budgets.

81. In the case of the administrative and support costs budget, UNDP follows the basic principle that the budget of the current period is charged only with the cost of those goods or services provided or delivered before the end of the current financial period. This practice is consistent with that adopted by six other organizations within the United Nations system in respect to their regular budget.

82. In the case of project budgets, in close consultation with the executing agencies, UNDP has adopted a different basis for established unliquidated obligations, which, in the case of certain components of the project budget, namely, fellowships, equipment and subcontracting, allows the current year's expenditure to include the cost of items which have been provided for in the current year's project budget and which have been ordered before the end of the

year. In the several years since this procedure was introduced, this system has proved to be more effective for the monitoring of expenditure and project budgets of the current year and more appropriate to the needs of a technical assistance programme, which is annually funded on a voluntary basis and for which it is essential that commitments for future years are not allowed to increase beyond future financial resources. It has also proved to be more reliable and simpler for the executing agencies to implement. UNDP considers that it would be inappropriate to apply this system to the biennial budget for administrative and programme support costs.

Trust funds (paras. 25 and 26)

83. The Board of Auditors correctly noted in their report that as at 31 December 1981 allocations were made in excess of available resources in the case of two trust funds, and that in one of these cases additional contributions pledged by the donor in 1982 did not cover the allocations already made.

84. Subsequently, upon completion of the annual review of development co-operation between the donor and the developing country concerned, a revised agreement was concluded making available the additional resources required to cover allocations previously made.

Procurement (paras. 27 to 30)

85. The Board of Auditors observed that, owing to inadequate information on the submission of purchase proposals to the Contracts Committee, action on certain purchase proposals was delayed. The Board also observed that certain purchase proposals were submitted for post facto approval and that there were instances where contracts were awarded by field offices without competitive bidding. The Board noted that in the case of one major contract proposal, the Contracts Committee was not consulted before its submission to the Governing Council.

86. Our review of the post facto approvals shows that the majority of such approvals were short extensions of previously approved contracts or were approvals of leases for field offices which, in the majority of cases, were extensions of previous leases. Such extensions invariably require lengthy negotiations. Therefore, by the time the normal extensions of contracts were formalized they became post facto approvals.

87. The major contract submitted to the Governing Council without consultation with the Contracts Committee concerns one of UNDP global projects. The global projects are managed by the international centres of the Consultative Group on International Agricultural Research, the International Centre of Insect Physiology and Ecology and the International Fertilizer Development Centre. Each of the centres has established policies and procedures for both local and international procurement. UNDP proposes to examine the procurement procedures of these organizations and then to decide on the appropriate handling of such contract proposals.

88. UNDP will continue its efforts to ensure compliance with competitive bidding requirements and will issue reminders on the need for adequate information regarding purchase proposals for consideration by the Contracts Committee.

Payroll (paras. 31 to 33)

89. The composition of the amount representing outstanding advances to staff as at 31 December 1981 can be summarized as follows:

	<u>United States dollars</u>
Education grant advances	1,509,742
Advances in connexion with home leave	
travel and other salary advances	449,782
Other amounts receivable from staff	<u>45,464</u>
	2,004,988
Advances to separated staff	<u>95,698</u>
	<u>2,100,686</u>

90. It will be noted from the above that \$1.5 million, or about 75 per cent of the total advances outstanding, were in respect of education grants. Such advances are usually granted at the beginning of the school year, in August or September, and are carried in the accounts as advances until they have been recovered, which is usually in July of the following year, after the end of the school year.

91. The advances in connexion with home leave and other salary advances, amounting to \$449,782, and the other amounts receivable from staff (these are mainly amounts paid by UNDP for shipping and storage costs in excess of the staff member's entitlements) amounting to \$45,464, are recovered by means of monthly deductions from the salaries of the staff members concerned. The totals of such amounts which had been outstanding for more than six months as at 31 December 1981 were \$103,900 and \$6,400, respectively. As at 30 June 1982, the amounts which were still outstanding in respect of these balances were \$82,657 and \$11,988 respectively.

92. With respect to separated staff, these are either amounts advanced to separated staff members on account of a portion of their final entitlements upon separation, or, in some cases, amounts due from separated staff members for expenses paid by the organization on their behalf after completion of all separation procedures (e.g. excess shipment costs on repatriation travel). As at 31 May 1982, out of the total of \$95,698 outstanding as at 31 December 1981, \$37,900 remained outstanding. UNDP is taking the necessary action to recover these amounts, which relate to three former staff members only, as promptly as possible.

Internal audit (paras. 34 to 42)

93. UNDP recognizes that the actual performance of audit coverage of various activities during the biennium 1980-1981 fell short of the initial established programme of work. Greater coverage of headquarters' activities would have been desirable.

94. It should be noted, however, that some of the slippage was attributable to a requirement to perform specific and urgent audit tasks in the field that were not envisaged in the initial established work programme. To a limited extent, there were management requirements to redeploy, on a temporary basis, some audit staff to meet certain operational needs within UNDP.

95. Strengthening of the staff in 1982 should provide for broader audit coverage. Further strengthening is foreseen in the appointment of an internal auditor with computer audit experience in 1982. It is planned that follow-up visits will be made to field offices that were scheduled but not carried out during the biennium 1980-1981. It is also planned that audit coverage of headquarters' activities will be increased in 1982 and 1983.

96. It is expected that recent organizational changes leading to the creation of the Division for Audit and Management Review will result in the strengthening of follow-up procedures and ensuring that corrective actions are implemented on a timely basis.

Integrated Systems Improvement Project (ISIP) (paras. 43 and 44)

97. The Income and Cash Management System has now been accepted by UNDP and responsibility for maintaining and enhancing this system was turned over fully to UNDP staff with effect from 1 July 1982. The Division of Management Information Services now has the required technical capability and knowledge to ensure continuous operation of the system.

Administrator's concluding comments

98. 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.

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, the Board of Auditors has audited the accounts of UNDP for the year ended 31 December 1981.
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 24 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

Accumulated non-convertible currencies

5. The Board of Auditors continues to be concerned about the accumulation of non-convertible currencies. The total accumulation of non-convertible currencies stood at approximately \$40.1 million as at 31 December 1981, as against approximately \$45.2 million as at 31 December 1980. Because of the increase in the value of the United States dollar, the corresponding book value of these currencies has decreased. We noted that there was an accumulation of \$6.3 million as at 31 December 1981 of a particular currency due to the reduction of UNDP programmes in that country. We also noted that no significant progress had been made in 1981 in the conversion of a currency according to an agreement reached between one Government and UNDP.
6. In spite of efforts made by UNDP, significant progress could not be made in the utilization of these currencies. The Administration stated that it was trying to hold seminars and study programmes in these countries in order to utilize these funds. Some of the experts are also being paid a portion of their salary in their respective national currencies. The Administration expected that these efforts would help to reduce the accumulation of non-convertible currencies.
7. We nevertheless urged the Administration to intensify its efforts to maximize the utilization of non-convertible currencies.

Collection of government contributions

8. As at 31 December 1981, the unpaid contributions of Governments amounted to approximately \$74.5 million. Of this amount 37 per cent represented outstanding voluntary contributions from two major donor countries. Unpaid pledges for 1978 and prior years totalled approximately \$2.2 million. We also noted that at the same date the total outstanding pledges to trust funds amounted to approximately \$14 million. Out of this sum approximately \$7.8 million related to pledges for 1981 and the balance was in respect of prior years.

9. We recommended that in order to maintain the steady growth of programme delivery, efforts should be intensified to collect outstanding pledges.

Unidentified deposits

10. Our examination further disclosed that, as at 31 December 1981, deposits amounting to \$1,210,424 remained unidentified, some of them since 1979. The Administration explained that most of these deposits related to payment of contributions by Governments, the purpose of which was not specified when the deposits were made. UNDP has not been successful in obtaining clarification on these deposits.

11. In order to avoid accumulation of unidentified deposits, we recommend that the resident representatives and the donor Governments should be requested to do their best to specify the purpose of these payments as soon as possible.

Cash management at field offices

12. Our audit of a number of field offices disclosed that in some countries there would appear to be sizeable unutilized cash balances in the local currency accounts. There were delays in obtaining bank statements and in reconciling bank accounts. In addition, there was a lack of adequate investigation into outstanding cheques. The year-end accounts of a number of field offices not operating on zero-balance bank accounts also showed overdrafts in violation of existing instructions.

13. We therefore recommended that the over-all procedure relating to cash management in the field offices should be further improved and closely reviewed by UNDP headquarters.

Cases of fraud or presumptive fraud

14. Our examination also disclosed that in one field office an amount of local currency equivalent to \$1,100 received for the field office from other sources was not deposited into the official bank account by the receiving officer although a deposit of an equal amount was made by him after a lapse of more than a month. It was later disclosed that this deposit mostly represented UNDP receipts from other sources. This was, however, not detected by the field office until after a lapse of about one and a half years. Out of this amount, approximately \$449 remains to be recovered. We therefore recommended that the matter should be further investigated and appropriate action taken.

15. In addition, the Board has been advised concerning nine cases of fraud or presumptive fraud by certain staff members involving amounts ranging from \$48 to \$20,600. The Administration has taken satisfactory action in all cases.

Recording of project expenditure

16. During 1981, about 93 per cent of the programme expenditure of UNDP was incurred by the participating and executing agencies and the remaining 7 per cent by UNDP itself. Our review disclosed that the interoffice voucher system, which is the most important accounting link between UNDP field offices and the various participating and executing agencies, tends to pose problems in terms of appropriate and prompt recording of transactions. In addition, expenditure by UNDP field offices without authorization from agencies, incorrect charges, wrong coding, etc., compounded the problems. As a result, we noted that agency transactions in 1981 amounting to some \$4.7 million could not be reflected in the operating fund account between UNDP and the agencies. This amount, which is reflected in statement II of the financial statements of UNDP for the year 1981 and further clarified in note 4 of the notes to the financial statements below, has been placed in suspense in the hope that the correct position will be restored during 1982.

17. Reconciliation of the operating fund, according to the agencies' records and in UNDP books of accounts, often becomes difficult owing to the absence of adequate co-ordination amongst UNDP headquarters, UNDP field offices and agency headquarters.

18. We recommended that as UNDP field offices are the most vital and basic centres of the present system, the monitoring role played by UNDP headquarters should be further strengthened in order to facilitate the prompt and appropriate recording of project expenditure. We also suggested that a comprehensive review of the interoffice voucher system should be undertaken to improve the system.

Examination of interoffice vouchers and field office accounts

19. Our review of the procedure for the examination of interoffice vouchers with supporting documentation and field office accounts at UNDP headquarters disclosed that field office interoffice vouchers relating to agency disbursement remained mostly unexamined and there were delays in the examination of field office accounts and in the transmission of comments on accounts to field offices. In the absence of year-end accounts of a few field offices, UNDP headquarters took into account their estimates of administrative expenditure in completing the year-end accounts.

20. Our examination further revealed that in certain field offices payments of overtime to staff members were unusually high. In certain cases, staff members were required to perform overtime duty for more than 100 hours per month, in contravention of existing instructions. We also noted cases of reimbursement of transport cost to local staff members in violation of existing rules. Our review also disclosed errors and omissions in the accounts of certain field offices and irregularities in making expenditure in connexion with hiring office premises, payments to suppliers, etc.

21. Outstanding balances in Advances Recoverable Locally accounts and suspense accounts for field office transactions also indicated unsatisfactory management of the accounting function in certain field offices.

22. As recommended by us, the Administration agreed to further streamline the procedure for the examination of interoffice vouchers and the field office accounts in accordance with the recently formulated examiners' manual. It will also continue its efforts to settle the field office suspense accounts and to

regularly review balances of the Advances Recoverable Locally accounts in the field offices.

Accounting of unliquidated obligations

23. Our review disclosed that UNDP follows two different principles in accounting for unliquidated obligations in respect of project expenditures and administrative and programme support expenditures. Obligations for which goods and services are received at year-end for administrative and programme support budget, and which cannot be paid for by the end of the year, are treated as unliquidated obligations for that year. But in the case of project budgets, all obligations for goods and services contracted for by the end of the year are regarded as unliquidated obligations.

24. We recommended that for effective budgetary control over UNDP administrative and programme support budget, accounting for unliquidated obligations should be done in the same manner as is being done in the case of project budgets.

Trust funds

25. We noted that in the case of two trust funds allocations were made in excess of available resources. The Administration indicated in the financial statements that additional contributions were pledged for 1982 to finance the allocations in excess of resources. We, however, observed that for one trust fund the contributions pledged for 1982 did not cover the allocations already made.

26. We recommended that efforts should be made to avoid allocations in anticipation of resources.

Procurement

27. Our review of the procurement system disclosed that, owing to inadequate information on the submission of purchase proposals to the Contracts Committee, action on certain purchase proposals was delayed. As was the case last year, we also noted that in certain cases involving significant amounts purchase proposals were submitted to the Contracts Committee for post facto approval. In the case of a major contract proposal, the Contracts Committee was not consulted before its submission to the Governing Council.

28. Our examination of the procurement practices of field offices also revealed instances where contracts were awarded without competitive biddings.

29. We recommended that a standard format for the submission of contract proposals to the Contracts Committee should be devised and that the recommendations of the Contracts Committee should be obtained in time. We also suggested that adherence to the prescribed rules in respect of procurement by field offices should be ensured.

30. The Administration agreed to take action, as recommended by us.

Payroll

31. Our examination disclosed that, as at 31 December 1981, salary advances amounting to \$2,001,987 to active staff members were outstanding, out of which \$179,998 was outstanding for periods ranging from six months to one year. We also noted that salary advances to separated staff members, amounting to \$95,696, remained outstanding for a considerable period of time.

32. We recommended that steps be taken to recover the outstanding salary advances in accordance with the relevant provisions of the Staff Rules.

33. The Administration stated that the UNDP Accounts Section was carrying out a detailed investigation of this area, in consultation with the United Nations Payroll Section, in order to take appropriate action for the recovery of long-outstanding advances.

Internal audit

Audit coverage

34. Our review of the Internal Audit Service's work plans for the 1980-1981 biennium in relation to actual performance revealed that audit coverage of various activities could not be achieved as planned. The reasons for the shortfalls in implementing the plan were budgetary constraints, some deployment of audit staff to other activities and shortage of staff.

35. Our review further revealed that although about 70 per cent of the planned field office audit was carried out by the Internal Audit Service during the biennium, there was not sufficient audit coverage of headquarters' activities.

36. We recommended that efforts be made to implement the audit plans by strengthening the audit staff. We also suggested that the internal audit coverage of headquarters' activities should be further increased.

37. While agreeing with our recommendations, the Administration indicated that requirements of audit staff would be met, keeping in view the resource constraints, and that efforts were being made to extend audit coverage of headquarters' activities during 1982.

Audit staff

38. Our review disclosed that UNDP did not have an auditor with experience of computers on the staff of its Internal Audit Service. We recommended that, in view of UNDP's heavy reliance on computer systems, an auditor with knowledge or experience of computers should be appointed in the future.

39. The Administration agreed to consider this recommendation.

Reporting relationship and follow-up

40. We noted that, in some case, prompt corrective actions were not effected and audit observations not responded to promptly.

41. We therefore recommended that in order to make internal audit more effective

as a tool of management control, the Internal Audit Service's reporting relationship and follow-up procedures needed to be strengthened.

42. The Administration indicated that effective steps were being taken, as recommended by us.

Integrated Systems Improvement Project (ISIP)

43. During the year, we reviewed the status of ISIP and noted with appreciation that the General Ledger and Financial Reporting System and Appropriation Control System have already been designed and put into operation. The policy of transferring technology from consultants to UNDP staff in order to maintain and improve the ISIP system has also been implemented except for the Income and Cash Management System (ICM). Specific implementation plans for the ICM system are expected to be developed by June 1982.

44. We recommended implementation of the ICM system and turnover of this system from the consultants to UNDP staff within the scheduled target. The Administration stated that action in this regard was in progress.

Asset valuation

45. The Board's opinion on the financial statements is subject to the ultimate utilization or realization of accumulated non-convertible currencies of approximately \$40.1 million, and old unpaid contributions of approximately \$2.2 million pledged by Governments. These matters are discussed in more detail in paragraphs 5 to 9.

Agencies' statements

46. The financial statements of UNDP include amounts reported by the participating and executing agencies. As in the past, 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 will rely on certificates provided to UNDP by the agencies' external auditors.

Comments on matters dealt with in the 1980 report

47. The matters contained in our 1980 report 26/ have either been dealt with to our satisfaction or have been mentioned again in this report.

26/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. II.

Acknowledgement

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

(Signed) H. VREBOS
Senior President of the Court
of Accounts of Belgium

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

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

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XV, properly identified, and relevant schedules of the United Nations Development Programme for the year ended 31 December 1981. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that 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 1981, subject to the observations contained in paragraph 45 of our audit report.

(Signed) H. VREBOS
Senior President of the Court
of Accounts of Belgium

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

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

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

1 April 1982

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

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

V. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1981

STATEMENT I

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of income and expenditure for the year
ended 31 December 1981
 (United States dollars)

<u>1980</u>			<u>1981</u>
INCOME			
Contributions from Governments			
691 781 288	Voluntary pledges	(Schedule 1)	688 700 260
1 724 947	Assessed programme costs	(Schedule 2)	1 299 677
11 738 889	Voluntary pledges for the Special Measures Fund		
58 224 851	for the Least Developed Countries	(Schedule 1)	12 886 999
9 269 195	Cost-sharing contributions	(Schedule 3)	62 657 618
	Cash counterpart contributions for projects	(Schedule 4)	<u>10 784 651</u>
772 739 170			776 329 205
(20 236)	Less: Exchange adjustments on collection of contributions	(Note 1 (c))	<u>479 409</u>
772 759 406			<u>775 849 796</u>
4 252	Donations		11 113
<u>48 648 899</u>	Miscellaneous income (net)	(Schedule 5)	<u>28 443 464</u>
48 653 151			<u>28 454 577</u>
821 412 557	TOTAL INCOME		<u><u>804 304 373</u></u>
EXPENDITURE			
Programme expenditure			
590 691 029	From indicative planning figures for projects	(Schedule 6)	649 839 803
3 331 788	From the Programme Reserve	(Schedule 6)	4 458 347
3 897 670	From the Special Industrial Services	(Schedule 6)	1 563 234
14 030 902	From the Special Measures Fund for the Least Developed Countries	(Schedule 6)	14 959 240
57 927 916	From government cost-sharing contributions	(Schedule 6)	50 985 837
<u>7 754 219</u>	From government cash counterpart contributions	(Schedule 6)	<u>9 797 763</u>
677 633 524			731 604 224
5 060 065	UNDP sectoral support costs	(Note 20)	5 569 880
414 476	UNDP/UNEP joint venture institutional support costs	(Schedule 22)	397 597
87 874 781	Reimbursement of programme support costs to participating and executing agencies	(Schedule 6)	<u>94 258 702</u>
770 982 846			831 830 403
1 000 934	Expert hiatus financing and extended sick leave costs	(Schedule 9)	896 661
<u>428 511</u>	Adjustments to prior year's programme expenditure and programme support costs (net)	-	<u>201 998</u>
772 412 291			832 929 062
<u>91 611 069</u>	UNDP administrative and programme support costs	(Schedule 7)	<u>104 606 834</u>
864 023 360	TOTAL EXPENDITURE		<u>937 535 896</u>
42 610 803	EXCESS OF EXPENDITURE OVER INCOME	(Statement IV)	<u><u>133 231 523</u></u>

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

STATEMENT II

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of assets and liabilities
as at 31 December 1981
 (United States dollars)

<u>1980</u>			<u>1981</u>
ASSETS			
Cash			
3 940 840	Convertible currencies		3 137 219
3 579 997	Unable non-convertible currencies		598 536
45 196 327	Accumulated non-convertible currencies		40 995 212
<u>23 127 145</u>	Cash at field offices		<u>15 294 244</u>
75 844 309			60 025 211
47 850 000	Government letters of credit		-
<u>278 924 360</u>	Investments	(Schedule 10)	<u>219 391 784</u>
402 618 669			279 416 995
Advances and accounts receivable			
48 755 433	Operating funds provided by UNDP to participating and executing agencies	(Note 4)	35 844 719
3 916 449	Due from trust funds administered by UNDP	(Note 5)	531 972
45 934 802	Other accounts receivable and deferred charges		33 689 699
<u>15 008 202</u>	Accrued interest		<u>11 286 036</u>
113 614 886			81 352 426
175 000 000	Investments of the Operational Reserve	(Schedule 11)	200 000 000
<u>25 000 000</u>	Investments of the Reserve for Construction Loans to Governments	(Schedule 12)	<u>25 000 000</u>
200 000 000			225 000 000
102 259 198	Contributions pledged by Governments for current and prior years	(Note 6)	74 562 217
<u>818 492 753</u>			<u>660 331 638</u>
LIABILITIES AND RESERVES			
Liabilities			
74 740 896	Accounts payable	(Note 8)	53 619 214
138 149 531	Unliquidated obligations of participating and executing agencies	(Note 4)	166 748 601
624 369	Due to United Nations		1 593 358
4 208 216	Due to the United Nations Fund for Population Activities		4 061 538
7 008 172	Due to trust funds administered by UNDP	(Note 5)	1 582 597
<u>2 279 670</u>	Junior Professional Officers' Programme	(Schedule 13)	<u>2 422 935</u>
227 010 854			230 028 243
102 259 198	Contributions pledged by Governments		74 562 217
Unexpended contributions			
19 402 020	For the Special Measures Fund for the Least Developed Countries	(Schedule 14)	17 329 779
30 846 587	For government cost-sharing contributions	(Schedule 15)	36 889 789
<u>4 764 516</u>	For government cash counterpart contributions	(Schedule 16)	<u>5 457 302</u>
55 013 123			59 676 870
Reserves			
175 000 000	Operational Reserve	(Note 9)	200 000 000
25 000 000	Reserve for Construction Loans to Governments		25 000 000
<u>234 209 578</u>	Revenue Reserve	(Statement IV)	<u>71 064 308</u>
434 209 578			296 064 308
<u>818 492 753</u>			<u>660 331 638</u>

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

STATEMENT III

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of changes in financial position for the year
ended 31 December 1981 a/
 (United States dollars)

<u>1980</u>			<u>1981</u>
	SOURCE OF FUNDS		
821 412 557	Total income for the year	(Statement I)	804 304 373
-	Decrease in operating funds provided to agencies		12 910 714
-	Decrease in accounts receivable		19 351 746
26 484 307	Increase in liabilities		3 017 389
			<hr/>
847 896 864	<u>Total funds provided</u>		839 584 222
			<hr/>
	APPLICATION OF FUNDS		
864 023 360	Total expenditure for the year	(Statement I)	937 535 896
500 000	Transfer from Revenue Reserve to United Nations Volunteers programme	(Note 10)	250 000
17 336 938	Increase in operating funds provided to agencies		-
15 643 878	Increase in accounts receivable		-
25 000 000	Transfer of investments to the Operational Reserve	(Note 9)	25 000 000
			<hr/>
922 504 176	<u>Total funds used</u>		962 785 896
			<hr/>
(74 607 312)	DECREASE IN CASH AND INVESTMENTS	(123 201 674)	
			<hr/>
477 225 981	Cash and investments at beginning of year		402 618 669
	Increase (decrease) in cash and investments:		
7 609 963)	In convertible currencies		(803 621)
2 369 315	In usable non-convertible currencies		(2 981 461)
937 049	In accumulated non-convertible currencies		(4 201 115)
(5 535 366)	In cash at field offices		(7 832 901)
(22 270 000)	In government letters of credit		(47 850 000)
(42 498 347)	In investments		(59 532 576)
			<hr/>
(74 607 312)			(123 201 674)
			<hr/>
402 618 669	Cash and investments at end of year	(Statement II)	279 416 995
			<hr/>

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

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

STATEMENT IV

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Summary of movement in subsidiary programme funds and Revenue Reserve for the year ended 31 December 1981 (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 1981	19 402 020	30 846 587	4 764 516	234 209 578	289 222 701
Excess of income over expenditure (expenditure over income)	(2 072 241)	6 043 202	692 786	(137 895 270)	(133 231 523) ^{a/}
Transfer from Revenue Reserve to United Nations Volunteers programme (Note 10)	-	-	-	(250 000)	(250 000)
Transfer from Revenue Reserve to the Operational Reserve (Note 9)	-	-	-	(25 000 000)	(25 000 000)
Total movement during year	(2 072 241)	6 043 202	692 786	(163 145 270)	(158 481 523)
Balance at 31 December 1981 (Statement II)	17 329 779	36 889 789	5 457 302	71 064 308	130 741 178

^{a/} As shown in statement I.

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

STATEMENT V

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

United Nations Development Programme as an executing
agency for its projectsStatus of funds as at 31 December 1981
(United States dollars)

<u>1980</u>		<u>1981</u>
(9 133 181)	Balance at beginning of year	(11 873 041)
57 801 550	Add: Cash drawings, interoffice vouchers and other charges (net)	57 352 709
2 075	Miscellaneous income and exchange adjustment (net)	(14 970)
<u>113 310</u>	Miscellaneous items refunded to UNDP (net)	<u>10 371</u>
<u>48 783 754</u>		<u>45 475 069</u>
	Less: Expenditure during 1981	
52 092 227	For projects executed by UNDP	52 350 598
556 532	Executed by the Office for Projects Execution	-
	Executed jointly by Unit for Europe and the Economic Commission for Europe	
<u>1 187 783</u>	Amounts charged to IPFs in respect of unpaid balances of assessed programme costs (Note 18)	<u>350 824</u>
53 836 542		52 709 422 <u>a/</u>
<u>2 668 468</u>	For projects executed by the United Nations Volunteers programme	<u>4 764 574 <u>a/</u></u>
56 505 010		<u>57 473 996</u>
	For support costs:	
3 972 793	Administrative costs of the Office for Projects Execution and support services for UNDP - executed projects (Schedule 8)	3 840 940
<u>178 992</u>	Support costs paid by the Office for Projects Execution to associated agencies (net) (Note 11)	<u>3 934</u>
<u>3 151 785</u>		<u>3 844 874 <u>a/</u></u>
60 656 795		<u>61 318 870</u>
<u>(11 873 041)</u>	Balance at end of year	<u>(15 843 801)</u>
	Represented by:	
(11 873 041)	Unliquidated obligations	(15 799 236)
-	Office for Projects Execution	<u>(44 565)</u>
<u>(11 873 041)</u>	United Nations Volunteers programme	<u>(15 843 801)</u>
		(Note 4)

a/ As shown in schedule 6.

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

STATEMENT VI

UNDP: TRUST FUNDS

Trust Fund for Assistance to Colonial Countries and PeoplesStatus of funds as at 31 December 1981
(United States dollars)

<u>1980</u>		<u>1981</u>
<u>Income and expenditure for the year</u>		
115 168	Interest income	169 615
<u>2 339</u>	Miscellaneous income	-
<u>117 507</u>		<u>169 615</u>
	Less: Expenditure (1981: net refund of expenditure):	
312 993	Project costs	(105 559)
<u>43 819</u>	Reimbursement of programme support costs to executing agencies	<u>(14 681)</u>
<u>356 812</u>		(Note 19) <u>(120 240)</u>
-	Excess of income over expenditure	289 855
(239 305)	(Excess of expenditure over income)	-
<u>=====</u>		<u>=====</u>
<u>Assets</u>		
1 048 649	Investments	(Schedule 19) 1 119 018
-	Operating funds provided to executing agencies	74 441
<u>5 950</u>	Due from UNDP	(Note 5) 303
	Accrued interest	<u>6 165</u>
1 054 599		1 199 927
<u>100 000</u>	Contributions pledged by Governments for current and prior years	(Note 7) <u>100 000</u>
<u>1 154 599</u>		<u>1 299 927</u>
<u>Liabilities and reserve</u>		
84 836	Operating funds payable to executing agencies	-
12 484	Unliquidated obligations of executing agencies	2 490
<u>49 697</u>	Due to UNDP	-
<u>147 017</u>		<u>2 490</u>
<u>100 000</u>	Contributions pledged by Governments	<u>100 000</u>
	Reserve	
1 146 867	Balance 1 January	907 582
-	Add: Excess of income over expenditure	289 855
<u>(239 305)</u>	Less: Excess of expenditure over income	-
<u>907 582</u>		<u>1 197 437</u>
<u>1 154 599</u>	Balance 31 December *	<u>1 299 927</u>

*	Represented by:	<u>1980</u>	<u>1981</u>
	Unspent allocations	244 502	55 294
	Unencumbered funds	<u>663 080</u>	<u>1 142 143</u>
		<u>907 582</u>	<u>1 197 437</u>

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

Statement VII

UNDP: TRUST FUNDS

United Nations Capital Development Fund

Statement of funds as at 31 December 1981
(United States dollars)

1980			1981
<u>Income and expenditure for the year</u>			
29 504 860	Voluntary contributions from Governments	(Schedule 18)	29 667 772
-	Less: Exchange adjustments on collection of contributions		1 504
29 504 860			29 666 268
10 113 391	Interest income		13 866 954
(1 033 051)	Miscellaneous income (expenditure)		(1 414 770)
38 585 200			42 118 452
19 262 148	Less: Project expenditure	(Note 14(a))	48 176 856
19 323 052	Excess of income over expenditure		-
-	Excess of expenditure over income		(6 060 404)
<u>Assets</u>			
25 000	Cash		61 832
1 053	Convertible currencies		916
2 737 734	Usable non-convertible currencies		2 596 046
2 763 787	Accumulated non-convertible currencies		2 658 794
4 000 000	Government letter of credit	(Note 3)	2 000 000
64 898 689	Investments	(Schedule 19)	82 109 708
874 097	Operating funds provided to co-operating agencies		413 392
4 060 855	Due from UNDP	(Note 5)	748 911
97 120	Accounts receivable and deferred charges		-
5 145 821	Accrued interest		6 058 158
81 840 369			93 988 963
22 100 000	Investments of the Operational Reserve	(Schedule 19)	22 600 000
600 000	Investments of the Guaranty Reserve	(Schedule 19)	700 000
3 655 391	Contributions pledged by Governments for current and prior years	(Note 7)	5 187 665
108 195 760			122 476 628
<u>Liabilities and reserves</u>			
4 454 676	Accounts payable		16 739 503
7 849 019	Unliquidated obligations of co-operating agencies		14 373 190
12 303 695			31 112 693
3 655 391	Contributions pledged by Governments		5 187 665
52 013 622	Reserve		69 536 674
19 323 052	Balance 1 January		-
-	Add: Excess of income over expenditure		6 060 404
	Less: Excess of expenditure over income		63 476 270
71 336 674			500 000
2 100 000	Less: Transfer to Operational Reserve		100 000
(300 000)	Transfer to/(from) Guaranty Reserve		
69 536 674	Balance 31 December *		62 876 270
22 100 000	Operational Reserve	(Note 14(b))	22 600 000
600 000	Guaranty Reserve	(Note 14(c))	700 000
92 236 674			86 176 270
108 195 760			122 476 628

* Represented by:

	1980	1981	
Unspent allocations	108 800 707	115 032 259	
Allocations in excess of resources	(34 264 033)	(52 155 989)	(Note 14(d))
	49 536 674	62 876 270	

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

Statement VIII

UNDP: TRUST FUNDS

United Nations Revolving Fund for Natural Resources Exploration

Status of funds as at 31 December 1981
(United States dollars)

<u>1980</u>			<u>1981</u>
<u>Income and expenditure for the year</u>			
3 485 423	Voluntary contributions from Governments	(Schedule 18)	861 837
2 749 685	Interest income		3 095 364
(2 630)	Miscellaneous income (expenditure)		(41 281)
<u>6 232 478</u>			<u>3 915 920</u>
Less: Expenditure			
3 708 224	Project costs		4 769 236
37 903	Reimbursement of programme support costs to executing agencies	(Schedule 8)	19 148
-	Expert group meeting	(Note 12)	67 600
<u>1 086 389</u>	Administrative costs	(Schedule 20)	<u>900 362</u>
<u>4 832 516</u>			<u>5 756 346</u>
1 399 962	Excess of income over expenditure		-
-	(Excess of expenditure over income)		(1 840 426)
<u>Assets</u>			
Cash			
191 331	Convertible currencies		913
22 448 556	Investments	(Schedule 19)	18 368 066
109 406	Accounts receivable and deferred charges		232 285
<u>781 950</u>	Accrued interest		<u>1 299 146</u>
23 531 243			19 900 410
<u>1 109 901</u>	Contributions pledged by Governments for current and prior years	(Note 7)	<u>2 144 333</u>
24 411 144			22 044 743
<u>Liabilities and reserve</u>			
152 964	Operating funds payable to executing agencies		320 833
376 362	Accounts payable		412 842
316 143	Unliquidated obligations of executing agencies		236 619
<u>2 148 267</u>	Due to UNDP	(Note 5)	<u>233 035</u>
<u>2 993 736</u>			<u>1 203 329</u>
<u>1 109 901</u>	Contributions pledged by Governments		<u>2 144 333</u>
Reserve			
19 137 545	Balance 1 January		20 537 507
1 399 962	Add: Excess of income over expenditure		-
-	Less: Excess of expenditure over income		<u>1 840 426</u>
<u>20 537 507</u>	Balance 31 December *		<u>18 697 081</u>
<u>24 641 144</u>			<u>22 044 743</u>

* Represented by:	<u>1980</u>	<u>1981</u>
Unspent allocations	11 979 625	16 840 362
Unencumbered funds	<u>8 557 882</u>	<u>1 856 719</u>
	<u>20 537 507</u>	<u>18 697 081</u>

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

Statement IX

UNDP: TRUST FUNDS

United Nations Trust Fund for Sudano-Sahelian ActivitiesStatus of funds as at 31 December 1981
(United States dollars)

1980			1981
<u>Income and expenditure for the year</u>			
5 630 095	Voluntary contributions from Governments	(Schedule 18)	47 588
-	Cost-sharing contributions from Governments	(Schedule 18)	3 944 974
240	Donations		185
2 536 619	Interest income		2 787 904
(5 230)	Miscellaneous income (expenditure)		(184 668)
<u>8 161 724</u>			<u>6 595 983</u>
	Less: Expenditure		6 992 873
6 740 633	Project costs		-
100 000	Transfer of cost-sharing contributions to UNDP		
	Reimbursement of programme support costs to		
774 863	executing agencies	(Note 15 (a))	408 105
722 960	Administrative costs	(Schedule 21)	1 110 463
<u>8 338 456</u>			<u>8 511 441</u>
176 732	Excess of expenditure over income		1 915 458
<u>Assets</u>			
19 511 284	Investments	(Schedule 19)	17 557 361
468 597	Due from UNEP for UNDP/UNEP joint-venture projects	(Note 15 (b))	736 757
221 368	Accounts receivable and deferred charges		123 034
646 655	Accrued interest		546 141
<u>20 845 904</u>			<u>18 963 293</u>
-	Contributions pledged by Governments for		
	current and prior years	(Note 7)	420 567
<u>20 845 904</u>			<u>19 383 860</u>
<u>Liabilities and reserve</u>			
104 563	Operating funds payable to executing agencies		253 246
738 966	Accounts payable		701 020
937 389	Unliquidated obligations of executing agencies		1 497 070
726 324	Due to UNDP	(Note 5)	88 753
<u>2 507 242</u>			<u>2 540 089</u>
-	Contributions pledged by Governments		420 567
	Reserve		18 338 662
18 515 394	Balance 1 January		1 915 458
176 732	Less: Excess of expenditure over income		
<u>18 338 662</u>			<u>16 423 204</u>
20 845 904	Balance 31 December *		19 383 860
* Represented by:			
	Unspent allocations	1980	1981
	Unencumbered funds	15 539 260	8 857 759
		2 799 402	7 565 445
		<u>18 338 662</u>	<u>16 423 204</u>

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

Statement X

UNDP: TRUST FUNDS

United Nations Volunteers programmeStatus of funds as at 31 December 1981
(United States dollars)

<u>1980</u>			<u>1981</u>
<u>Income and expenditure for the year</u>			
1 002 678	Voluntary contributions from Governments	(Schedule 18)	581 187
<u>500 000</u>	Transfer from UNDP Revenue Reserve	(Note 10)	<u>250 000</u>
1 502 678			831 187
-	Donations		2 000
263 962	Interest income		540 125
<u>(1 646)</u>	Miscellaneous income (expenditure)		<u>(520)</u>
1 764 994			1 372 792
<u>1 380 166</u>	Less: Project expenditure		<u>1 608 408</u>
384 828	Excess of income over expenditure		-
-	(Excess of expenditure over income)		<u>(235 616)</u>
<u>Assets</u>			
2 677 861	Investments	(Schedule 19)	2 405 425
5 849	Accounts receivable and deferred charges		19 218
<u>70 002</u>	Accrued interest		<u>76 750</u>
2 753 712			<u>2 501 393</u>
559 665	Contributions pledged by Governments for current and prior years	(Note 7)	<u>728 013</u>
3 313 377			<u>3 229 406</u>
<u>Liabilities and reserve</u>			
238 484	Accounts payable		488 909
<u>276 585</u>	Due to UNDP	(Note 5)	<u>9 457</u>
515 069			<u>498 366</u>
559 665	Contributions pledged by Governments		<u>728 013</u>
<u>Reserve</u>			
1 953 815	Balance 1 January		2 238 643
384 828	Add: Excess of income over expenditure		-
-	Less: Excess of expenditure over income		<u>235 616</u>
<u>2 238 643</u>	Balance 31 December		<u>2 003 027</u>
3 313 377			<u>3 229 406</u>

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

United Nations Interim Fund for Science and Technology for Development

Status of funds as at 31 December 1981
(United States dollars)

<u>1980</u>		<u>1981</u>
<u>Income and expenditure for the year</u>		
6 975 193	Voluntary contributions from Governments (Schedule 18)	16 239 979
(32 923)	Less: Exchange adjustments on collection of contributions	<u>75 519</u>
7 008 116		16 164 460
235 553	Interest income	1 994 301
(15)	Miscellaneous income (expenditure)	<u>(233 846)</u>
<u>7 243 654</u>		<u>17 924 915</u>
-	Less: Expenditure	
-	Project costs	4 237 756
-	Reimbursement of programme support costs to executing agencies	420 523
<u>880 460</u>	Administrative costs (Schedule 23)	<u>1 053 085</u>
<u>880 460</u>		<u>5 711 364</u>
6 363 194	Excess of income over expenditure	<u>12 213 551</u>
<u>Assets</u>		
6 648 271	Investments (Schedule 19)	19 481 522
-	Accounts receivable and deferred charges	254 830
-	Due from UNDP (Note 5)	43 988
<u>84 476</u>	Accrued interest	<u>964 925</u>
<u>6 732 747</u>		<u>20 745 265</u>
18 943 349	Contributions pledged by Governments for current and prior years (Note 7)	<u>5 361 133</u>
25 676 096		<u>26 106 398</u>
<u>Liabilities and reserves</u>		
-	Operating funds payable to executing agencies	545 617
125 294	Accounts payable	63 333
-	Unliquidated obligations of executing agencies	2 023 634
<u>244 259</u>	Due to UNDP	<u>-</u>
<u>369 553</u>		<u>2 632 584</u>
18 943 349	Contributions pledged by Governments	<u>5 361 133</u>
-	Reserve	
6 363 194	Balance 1 January	6 363 194
<u>6 363 194</u>	Add: Excess of income over expenditure	<u>12 213 551</u>
-	Less: Transfer to Programme Reserve (Note 16)	<u>18 576 745</u>
<u>6 363 194</u>	Balance 31 December *	<u>464 304</u>
-	Programme Reserve (Note 16)	<u>18 112 441</u>
25 676 096		<u>240</u>
		<u>26 106 398</u>

* Represented by:

	<u>1980</u>	<u>1981</u>
Unspent allocations	-	23 917 548
Allocations in excess of resources	-	(5 805 107)
Unencumbered funds	6 223 690	-
Programme Reserve	<u>139 504</u>	<u>-</u>
	<u>6 363 194</u>	<u>18 112 441</u>

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

Statement XII

UNDP: TRUST FUNDS

United Nations Special Fund for Land-locked Developing CountriesStatus of funds as at 31 December 1981
(United States dollars)

<u>1980</u>			<u>1981</u>
<u>Income and expenditure for the year</u>			
115 505	Voluntary contributions from Governments	(Schedule 18)	39 570
<u>45</u>	Less: Exchange adjustments on collection of contributions		<u>-</u>
115 460			39 570
<u>83 737</u>	Interest income		<u>124 893</u>
<u>199 197</u>			<u>164 463</u>
	Less: Expenditure		
159 208	Project costs		37 618
<u>17 249</u>	Reimbursement of programme support costs to executing agencies		<u>9 642</u>
<u>176 457</u>			<u>47 260</u>
<u>22 740</u>	Excess of income over expenditure		<u>117 203</u>
<u>Assets</u>			
730 570	Investments	(Schedule 19)	925 935
112 667	Due from UNDP	(Note 5)	10 234
<u>5 015</u>	Accrued interest		<u>4 544</u>
<u>848 252</u>			<u>940 713</u>
<u>69 638</u>	Contributions pledged by Governments for current and prior years	(Note 7)	<u>110 391</u>
<u>917 890</u>			<u>1 051 104</u>
<u>Liabilities and reserve</u>			
81 621	Operating funds payable to executing agencies		112 633
<u>58 836</u>	Unliquidated obligations of executing agencies		<u>3 082</u>
<u>140 457</u>			<u>115 715</u>
<u>69 638</u>	Contributions pledged by Governments		<u>110 391</u>
	Reserve		
685 055	Balance 1 January		707 795
<u>22 740</u>	Add: Excess of income over expenditure		<u>117 203</u>
<u>707 795</u>	Balance 31 December *		<u>824 998</u>
<u>917 890</u>			<u>1 051 104</u>
* Represented by:			
	<u>1980</u>	<u>1981</u>	
Unspent allocations	460 626	424 276	
Unencumbered funds	<u>247 169</u>	<u>400 722</u>	
	<u>707 795</u>	<u>824 998</u>	

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

Statement XIII

UNDP: TRUST FUNDS

UNDP Trust Fund for the Nationhood Programme of the Fund for NamibiaStatus of funds as at 31 December 1981
(United States dollars)

<u>1980</u>		<u>1981</u>
<u>Income and expenditure for the year</u>		
2 467 496	Contributions from the United Nations Fund	770 223
454 971	for Namibia (Nationhood Programme) (Schedule 18)	330 505
(8)	Interest income	25
<u>2 922 459</u>	Miscellaneous income (expenditure)	<u>1 100 753</u>
	Less: Expenditure	
1 155 295	Project costs	1 689 902
81 282	Reimbursement of programme support costs to executing agencies	<u>73 294</u>
<u>1 236 577</u>		<u>1 763 196</u>
1 685 882	Excess of income over expenditure	-
-	(Excess of expenditure over income)	<u>(662 443)</u>
<u>Assets</u>		
2 173 877	Investments (Schedule 19)	4 983 463
592 527	Operating funds provided to executing agencies	-
2 415 596	Due from UNDP	-
-	Accrued interest	<u>86 331</u>
<u>5 182 000</u>		<u>5 069 794</u>
<u>Liabilities and reserve</u>		
-	Operating funds payable to executing agencies	405 847
-	Accounts payable	21 755
151 436	Unliquidated obligations of executing agencies	274 004
-	Due to UNDP (Note 5)	<u>67</u>
<u>151 436</u>		<u>701 673</u>
	Reserve	
3 344 682	Balance 1 January	5 030 564
1 685 882	Add: Excess of income over expenditure	-
-	Less: Excess of expenditure over income	<u>662 443</u>
<u>5 030 564</u>	Balance 31 December *	<u>4 368 121</u>
<u>5 182 000</u>		<u>5 069 794</u>

* Represented by:

	<u>1980</u>	<u>1981</u>
Unsp. allocations	4 582 426	3 822 653
Unencu. red funds	<u>448 138</u>	<u>545 468</u>
	<u>5 030 564</u>	<u>4 368 121</u>

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

Statement XIV

UNDP: TRUST FUNDS

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

Status of funds as at 31 December 1981
(United States dollars)

<u>1980</u>			<u>1981</u>
<u>Income and expenditure for the year</u>			
2 344 750	Allocation from the Voluntary Fund for the United Nations Decade for Women	(Schedule 18)	2 566 537
20 924	Interest income		410 989
-	Miscellaneous income		-
<u>2 365 674</u>			<u>2 977 526</u>
126 153	Less: Expenditure		
	Project costs		627 279
1 892	Reimbursement of programme support costs to executing agencies		53 815
<u>128 045</u>			<u>681 094</u>
2 237 629	Excess of income over expenditure		2 296 432
<u>Assets</u>			
2 509 56	Investments	(Schedule 19)	3 599 929
130 730	Operating funds provided to executing agencies		256 647
-	Due from UNDP	(Note 5)	681 851
-	Accounts receivable and deferred charges		16 616
20 924	Accrued interest		39 148
<u>2 661 214</u>			<u>4 594 191</u>
<u>Liabilities and reserve</u>			
-	Unliquidated obligations of executing agencies		60 130
423 585	Due to UNDP		-
<u>423 585</u>			<u>60 130</u>
<u>Reserve</u>			
-	Balance 1 January		2 237 629
2 237 629	Add: Excess of income over expenditure		2 296 432
<u>2 237 629</u>	Balance 31 December*		<u>4 534 061</u>
<u>2 661 214</u>			<u>4 594 191</u>
* Represented by:			
	<u>1980</u>	<u>1981</u>	
Unspent allocations	2 216 256	4 102 147	
Unencumbered funds	21 373	431 914	
	<u>2 237 629</u>	<u>4 534 061</u>	

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

Statement XV

UNDP, TRUST FUNDS

Other trust funds administered by UNDP

Status of Funds as at 31 December 1981
(United States Dollars)

	Fund of the United Nations for the Development of West Asia	United Nations Trust Fund for Operational Programme in Lesotho	United Nations Trust Fund for Operational Programme (OWEP) Personnel in Bangladesh	UNEP residual funds - Bangladesh	United Nations Korean Reconstruction Agency - residual assets	Trust Fund Programme for the Republic of Haiti	Children's Famine Relief in Uganda (Trust Fund)	UNDP Energy Account
Income and expenditure for the year								
Voluntary contributions from Governments (Schedule 18)	-	659 703	-	-	-	-	-	2 843 887
Donations	-	-	-	-	-	-	-	-
Interest income	8 837	204 031	22 495	152 965	1 391	379	-	79 959
Miscellaneous income (expenditure)	(21)	25	(13)	-	-	-	-	-
	<u>8 616</u>	<u>863 759</u>	<u>22 482</u>	<u>152 965</u>	<u>1 391</u>	<u>379</u>	<u>-</u>	<u>2 923 846</u>
Less: Expenditure	-	777 791	125 662	-	8 176	-	-	927 702
Project costs	-	-	-	-	-	-	-	-
Reimbursement of programme support costs to executing agencies	-	103 653	17 593	-	-	-	-	-
	<u>-</u>	<u>881 244</u>	<u>143 255</u>	<u>-</u>	<u>8 176</u>	<u>-</u>	<u>-</u>	<u>927 702</u>
Excess of income over expenditure (Excess of expenditure over income)	-	-	-	152 965	379	-	-	1 996 144
	<u>-</u>	<u>(17 485)</u>	<u>(120 573)</u>	<u>-</u>	<u>(6 785)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assets								
Cash	1 182	-	-	-	-	-	-	-
Convertible currencies (Schedule 19)	-	1 379 345	84 553	1 050 377	-	-	-	3 003 000
Investments	-	-	-	-	-	-	-	-
Operating funds provided to executing agencies	-	-	2 859	-	-	-	-	-
Due from UNDP (Note 5)	70 407	-	4 285	6 340	9 492	16 741	670	34
Accrued interest	-	18 504	-	-	-	-	-	-
	<u>71 589</u>	<u>1 397 849</u>	<u>91 697</u>	<u>1 056 717</u>	<u>9 492</u>	<u>16 741</u>	<u>670</u>	<u>3 003 034</u>
Liabilities and reserve								
Operating funds payable to executing agencies	-	294 569	-	-	-	-	-	777 559
Unliquidated obligations of executing agencies	-	39 010	-	-	-	-	-	29 180
Due to UNDP (Note 5)	-	58	451	-	-	-	-	200 151
	<u>-</u>	<u>333 637</u>	<u>451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1 006 890</u>
Reserve	-	-	-	-	-	-	-	-
Balance 1 January	64 973	1 081 697	211 819	903 752	16 277	16 362	670	-
Add: Excess of income over expenditure	8 616	-	-	152 965	-	379	-	1 996 144
Less: Excess of expenditure over income	-	17 485	120 573	-	6 785	-	-	-
	<u>73 589</u>	<u>1 064 212</u>	<u>91 246</u>	<u>1 056 717</u>	<u>9 492</u>	<u>16 741</u>	<u>670</u>	<u>1 996 144</u>
Balance 31 December *	<u>73 589</u>	<u>1 197 849</u>	<u>91 697</u>	<u>1 056 717</u>	<u>9 492</u>	<u>16 741</u>	<u>670</u>	<u>3 003 034</u>
* Represented by:								
Unspent allocations	-	1 660 733	153 441	-	6 174	-	-	1 442 576
Unencumbered funds	71 589	-	-	1 056 717	3 318	16 741	670	553 568
Allocations in excess of resources	-	(1 600 521)	(62 197)	-	-	-	-	-
	<u>71 589</u>	<u>1 064 212</u>	<u>91 246</u>	<u>1 056 717</u>	<u>9 492</u>	<u>16 741</u>	<u>670</u>	<u>1 996 144</u>

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

SCHEDULES TO THE ACCOUNTS

Schedule 1

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
Part I: Status of voluntary contributions pledged as at 31 December 1981
(United States dollars)

Governments and other contributors a/	Balance 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance 31 December 1981	Composition of balance	
			Local currency	US dollar equivalent				For 1981 and prior years	For 1982
Afghanistan (US dollars)	-	33,000	-	33,000	66 000	33 000	33 000	-	33 000
Algeria (new leks)	4 285	-	35 000	5 000	9 285	4 285	5 000	-	5 000
Algeria (US dollars)	665 000	(48 193)	-	731 500	1 348 307	616 807	731 500	-	731 500
Antigua and Barbuda	-	29 074	-	-	29 074	18 401	10 673	10 673	-
Argentina (US dollars)	-	1 942 902	-	2 214 908	4 157 810	1 748 297	2 409 513	194 605	2 214 908
Australia	-	11 264 368	-	-	11 264 368	11 264 368	-	-	-
Australia (US dollars)	6 000 000	-	-	6 000 000	12 000 000	6 000 000	6 000 000	-	6 000 000
Austria (US dollars)	-	91 500	-	11 500	103 000	91 500	11 500	-	11 500
Bahamas (US dollars)	56 000	-	-	56 000	112 000	56 000	56 000	-	56 000
Bahrain (US dollars)	178 221	-	-	183 900	362 121	122 767	239 354	55 454	183 900
Bangladesh (equivalent of US dollars)	-	-	-	22 615	22 615	-	22 615	-	22 615
Barbados (US dollars)	18 064 516	13 100 701	-	-	31 165 217	31 165 217	-	-	-
Belgium	-	15 000	50 000	25 253	40 253	15 000	25 253	-	25 253
Belize (dollars)	-	-	-	5 000	16 000	9 958	6 042	1 042	5 000
Benin (US dollars)	11 000	15 659	-	-	15 766	15 766	-	-	-
Bermuda	107	-	-	-	6 430	2 990	3 440	-	3 440
Bhutan (equivalent of US dollars)	2 990	-	-	3 440	298 000	15 000	283 000	263 000	20 000
Bolivia (US dollars)	263 000	15 000	-	20 000	46 293	22 293	24 000	-	24 000
Botswana (pula)	23 810	(1 517)	21 000	24 000	3 426 460	1 609 050	1 817 410	1 817 410	-
Brazil	3 426 460	-	-	-	1 613 850	762 911	850 939	-	850 939
Bulgaria (leva)	762 911	-	725 000	850 939	1 613 850	807 711	122 117	-	122 117
Burma (kyat)	128 788	678 923	900 000	122 117	929 828	21 744	36 512	6 512	30 000
Burma (US dollars)	28 256	-	-	30 000	58 256	190 409	189 341	-	189 341
Byelorussian Soviet Socialist Republic (roubles)	203 007	(12 598)	135 000	189 341	379 750	37 657 563	41 525 424	-	41 525 424
Canada (Can. dollars)	38 135 593	(478 030)	49 000 000	41 525 424	79 182 987	7 000	4 000	-	4 000
Cape Verde (US dollars)	7 000	-	-	4 000	11 000	7 000	-	-	-
Central African Republic	2 018	(119)	-	-	1 899	1 899	-	7 066	-
Chad	8 969	(1 903)	-	-	1 570 000	750 000	820 000	-	820 000
Chile (US dollars)	750 000	-	-	820 000	1 570 000	1 400 000	1 500 000	-	1 500 000
China (US dollars)	1 400 000	-	-	1 500 000	2 900 000	1 044 235	1 855 765	214 521	1 259 208
Colombia (US dollars)	1 258 756	-	-	1 259 208	2 517 964	1 044 235	1 473 729	5 000	-
Congo	27 422	(492)	-	-	26 930	21 930	5 000	679	-
Cook Islands	-	39 400	-	-	39 400	38 721	679	-	-
Costa Rica (US dollars)	-	60 000	-	220 000	280 000	60 000	220 000	-	220 000
Cuba (pesos)	741 241	(25 246)	572 824	710 700	1 428 695	715 995	710 700	-	710 700
Cyprus	-	102 000	-	-	102 000	102 000	-	-	-
Czechoslovakia (korunas/US dollar equivalent)	685 631	(43 602)	7 000 000	601 375	1 243 404	630 238	613 166	11 791	601 375

Schedule 1 (Continued)

Governments and other contributors a/	Balance 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance 31 December 1981	Composition of balance	
			Local currency	US dollar equivalent				For 1981 and Prior Years	For 1982
Democratic Kampuchea	1 455	-	-	-	1 455	-	1 455	-	-
Democratic People's Republic of Korea	-	213 415	400 000	198 020	411 435	213 415	198 020	-	198 020
Democratic Yemen (US dollars)	6 612	-	-	7 603	14 215	6 612	7 603	-	7 603
Denmark (kroner)	55 993 220	(8 487 119)	328 000 000	46 197 183	93 303 284	47 106 101	46 197 183	-	46 197 183
Djibouti (US dollars)	4 034	-	-	2 000	6 034	2 000	4 034	2 034	2 000
Dominica	12 438	37 037	-	-	49 475	12 438	37 037	37 037	-
Ecuador (US dollars)	935 145	-	-	406 813	1 341 958	569 215	772 743	365 930	406 813
Egypt (Egyptian pounds)	725 610	(2 140)	522 954	636 445	1 359 915	711 164	648 751	12 306	636 445
El Salvador	185 000	-	-	-	185 000	24 700	160 300	160 300	-
Fiji (US dollars)	50 000	-	-	50 000	100 000	50 000	50 000	-	50 000
Finland (Finnish marks)	8 894 737	(935 556)	36 500 000	8 488 372	16 447 553	7 959 181	8 488 372	-	8 488 372
France (francs)	30 561 798	(6 909 624)	172 000 000	30 442 478	54 094 652	23 652 174	30 442 478	-	30 442 478
Gabon	91 233	-	-	-	91 233	91 233	-	-	-
Gambia	9 469	(2 195)	-	-	7 274	-	7 274	7 274	-
German Democratic Republic (marks)	1 041 667	(88 624)	2 000 000	909 091	1 862 134	953 043	909 091	-	909 091
Germany, Federal Republic of	-	47 633 645	-	-	47 633 645	47 633 645	-	-	-
Ghana	166 866	51 458	-	-	218 324	218 324	-	-	-
Greece (US dollars)	759 954	-	-	810 000	1 569 954	626 001	943 953	133 953	810 000
Grenada (EC dollars)	6 111	-	18 810	6 967	13 078	-	13 078	6 111	6 967
Guatemala (quetzales)	341 000	-	189 000	189 000	530 000	341 000	189 000	-	189 000
Guinea-Bissau	3 029	(108)	-	-	2 921	-	2 921	-	-
Guyana (dollars)	218 871	107 683	397 600	132 533	459 087	140 938	318 149	185 616	132 533
Haiti (US dollars)	12 000	500	-	6 500	19 000	6 500	12 500	6 000	6 500
Holy See (US dollars)	2 000	-	-	2 000	4 000	2 000	2 000	-	2 000
Honduras (US dollars/lempiras)	60 656	(24 000)	100 000	82 000	118 656	10 156	108 500	26 500	82 000
Hong Kong (US dollars)	-	8 000	-	8 000	16 000	8 000	8 000	-	8 000
Hungary (forints/US dollar equivalent)	503 581	(33 006)	22 800 000	707 429	1 178 004	470 575	707 429	-	707 429
Iceland (kronur)	93 112	(14 016)	3 600 000	455 696	534 792	79 096	455 696	-	455 696
India (rupees)	8 181 818	(591 457)	70 000 000	7 909 605	15 499 966	7 590 361	7 909 605	-	7 909 605
Indonesia (US dollars)	-	2 005 459	-	1 000 000	3 005 459	2 005 459	1 000 000	-	1 000 000
Iraq (dinars)	764 407	-	225 000	762 712	1 527 119	-	1 527 119	764 407	762 712
Ireland	-	1 227 455	-	-	1 227 455	1 227 455	-	-	-
Israel (shekels)	126 761	(42 662)	980 000	63 636	147 735	54 878	92 857	29 221	63 636
Italy (lire)	31 868 132	(7 789 791)	33 000 000 000	27 731 092	51 809 433	24 078 341	27 731 092	-	27 731 092
Ivory Coast	326 579	73 394	-	-	399 973	142 633	257 340	257 340	-
Jamaica (US dollars)	67 978	219	-	77 495	145 692	68 197	77 495	-	77 495

Schedule 1 (Continued)

Government and other contributors a/	Balance 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance 31 December 1981	Composition of balance For 1981 and prior years		For 1982
			Local currency	US dollar equivalent				Prior years		
Japan	20 000 000	45 900 000	-	-	65 900 000	58 000 000	7 900 000	7 900 000	-	-
Jordan (US dollars)	220 000	-	-	240 000	460 000	220 000	240 000	-	240 000	-
Kenya (shillings)	100 000	44 244	750 000	72 816	217 060	71 429	145 631	72 815	72 816	-
Kiribati	-	16 660	-	-	16 860	16 860	-	-	-	-
Kuwait (US dollars)	570 000	-	-	570 000	1 140 000	570 000	570 000	-	570 000	-
Laos, People's Democratic Republic (US dollars)	24 340	-	-	-	43 940	-	43 940	24 340	19 600	-
Lebanon (US dollars)	1 084 596	(64 929)	-	340 000	1 359 667	473 076	886 591	546 591	340 000	-
Lesotho (US dollars)	79 908	(8 111)	-	38 916	110 713	65 762	44 951	6 035	38 916	-
Liberia (US dollars)	71 000	71 000	-	104 000	246 000	71 000	175 000	71 000	104 000	-
Libyan Arab Jamahiriya	1 150 000	-	-	-	1 150 000	1 150 000	-	-	-	-
Luxembourg (francs)	120 484	(12 223)	3 735 000	99 600	207 861	108 261	99 600	-	99 600	-
Madagascar	-	346 673	-	-	346 673	272 156	74 517	74 517	-	-
Malawi (US dollars)	30 000	-	-	24 800	54 800	38 466	16 334	-	16 334	-
Malaysia (US dollars)	340 000	45 000	-	385 000	770 000	385 000	385 000	-	385 000	-
Maldives (US dollars)	1 800	-	-	1 800	3 600	1 800	1 800	-	1 800	-
Maldives (US dollars)	24 422	(4 754)	-	-	19 668	2 000	17 668	17 668	-	-
Maldives (US dollars)	-	64 480	-	-	64 480	64 480	-	-	-	-
Malta	-	-	-	-	-	-	-	-	-	-
Mauritania	73 373	-	-	-	73 182	-	73 182	73 182	-	-
Mauritius	6 443	80 443	-	-	86 886	81 891	4 995	4 995	-	-
Mexico (US dollars)	1 723 466	-	-	1 673 810	3 397 276	1 574 949	1 822 327	148 517	1 673 810	-
Morocco (French francs)	4 969	(315)	22 200	3 929	8 603	4 674	3 929	-	3 929	-
Mongolia (tughrig)	188 070	(951)	88 000	187 937	375 056	187 119	187 937	-	187 937	-
Morocco (dirhams)	753 246	(94 927)	1 595 000	306 731	965 050	630 435	334 615	27 884	306 731	-
Mozambique (meticals)	-	-	1 647 450	45 763	45 763	-	45 763	-	45 763	-
Nepal	40 000	-	-	-	40 000	40 000	-	-	-	-
Netherlands (guilders)	73 557 692	(9 682 932)	161 500 000	67 291 667	131 166 427	63 874 760	67 291 667	-	67 291 667	-
Netherlands Antilles	41 169	(40 485)	-	-	684	684	-	-	-	-
New Zealand (dollars)	-	-	1 450 000	1 239 316	1 239 316	1 239 316	-	-	-	-
Nicaragua (US dollars)	204 000	1 000	-	1 000	206 000	-	205 000	204 000	1 000	-
Niger	-	8 389	-	-	8 389	8 389	-	-	-	-
Nigeria (naira)	911 536	789 778	500 000	758 725	2 460 039	942 569	1 517 450	758 725	758 725	-
Norway (kroner)	54 600 000	(5 758 533)	310 000 000	54 385 965	103 227 432	48 841 467	54 385 965	-	54 385 965	-
Oman (US dollars)	75 000	-	-	75 000	150 000	75 000	75 000	-	75 000	-
Pakistan (rupees)	1 569 879	424 242	22 073 070	2 229 603	4 223 724	1 994 121	2 229 603	-	2 229 603	-
Panama (balboas)	879 630	-	356 000	356 000	1 235 630	569 400	666 230	310 230	356 000	-
Papua New Guinea (kina/US dollar equivalent)	166 495	2 852	18 000	166 471	335 818	169 347	166 471	-	166 471	-

Schedule 1 (continued)

Governments and other contributors a/	Balance 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance 31 December 1981	Composition of balance For 1981 and Prior years		For 1982
			Local currency	US dollar equivalent						
Paraguay	20 000	360 900	-	-	380 000	360 000	20 000	-	-	-
Peru (US dollars)	290 000	570 600	-	776 884	1 637 484	290 000	1 347 484	570 600	776 884	776 884
Philippines (US dollars)	179 170	1 188 000	-	700 000	2 067 170	1 367 170	700 000	-	700 000	700 000
Poland (zlotys)	1 167 169	733	41 503 360	1 250 102	2 418 004	1 167 902	1 250 102	-	1 250 102	1 250 102
Portugal	11 828	64 000	-	-	75 828	75 828	-	-	-	-
Qatar (US dollars)	400 000	-	-	200 000	600 000	400 000	200 000	-	200 000	200 000
Republic of Korea (US dollars)	838 301	-	-	893 000	1 272 727	600 000	672 727	-	672 727	672 727
Romania (lei)	600 000	-	7 400 000	672 727	1 731 301	838 301	893 000	-	893 000	893 000
Rwanda	10 000	10 000	-	-	20 000	20 000	-	-	-	-
Saint Lucia	16 400	-	-	-	16 400	-	16 400	16 400	-	-
Saint Vincent and the Grenadines	-	23 973	-	-	23 973	23 973	-	-	-	-
Samoa	10 000	3 000	-	-	13 000	3 000	10 000	10 000	-	-
Saudi Arabia (US dollars)	2 500 000	-	-	2 500 000	5 000 000	2 500 000	2 500 000	-	2 500 000	2 500 000
Senegal	480 000	40 000	-	1 000	520 000	250 272	269 728	269 728	-	-
Seychelles (US dollars)	1 000	-	-	-	2 000	1 000	1 000	-	1 000	1 000
Sierra Leone	315 259	-	-	-	315 259	225 259	90 000	90 000	-	-
Singapore (US dollars)	220 000	-	-	220 000	440 000	220 000	220 000	-	220 000	220 000
Solomon Islands (US dollars)	-	40 000	-	1 000	41 000	40 000	1 000	-	1 000	1 000
Somalia	-	5 618	-	-	5 618	5 618	-	-	-	-
Spain (US dollars)	1 208 000	-	-	1 243 740	2 451 740	840 000	1 611 740	368 000	1 243 740	1 243 740
Sri Lanka (US dollars)	600 000	-	-	660 000	1 260 000	600 000	660 000	-	660 000	660 000
Sudan (US dollars)	1 000 000	-	-	200 000	1 200 000	-	1 200 000	1 000 000	200 000	200 000
Suriname (US dollars)	82 500	-	-	82 500	165 000	82 500	82 500	-	82 500	82 500
Swasiland (emalangeni)	30 000	(6 192)	15 000	39 851	39 851	15 787	24 064	8 021	16 043	16 043
Sweden (kronor)	77 906 977	(15 288 518)	345 000 000	63 535 912	126 154 371	62 618 459	63 535 912	-	63 535 912	63 535 912
Switzerland (francs)	17 660 819	(2 330 870)	32 900 000	18 693 182	34 023 131	15 329 949	18 693 182	-	18 693 182	18 693 182
Syrian Arab Republic	-	283 526	-	-	283 526	283 526	-	-	-	-
Thailand (US dollars)	2 073 080	-	-	1 001 030	3 074 110	2 073 060	1 001 050	20	1 001 030	1 001 030
Togo (CFA francs)	370 959	117 994	2 200 000	7 774	496 727	303 299	193 428	185 654	7 774	7 774
Tokelau Islands	-	971	-	-	971	971	-	-	-	-
Trinidad and Tobago (dollars)	166 667	(829)	400 000	166 667	332 505	165 838	166 667	-	166 667	166 667
Tunisia (dinars/US dollars)	876 747	(176 571)	329 900	487 600	1 187 776	274 954	912 822	425 222	487 600	487 600
Turkey	1 234 376	-	-	-	1 234 376	1 169 144	65 232	65 232	-	-
Uganda	6 667	(6 034)	-	-	633	633	633	633	-	-
Ukrainian Soviet Socialist Republic (roubles)	507 519	(31 496)	337 500	473 352	949 375	476 023	473 352	-	473 352	473 352
Union of Soviet Socialist Republic (roubles)	4 060 150	(147 107)	2 700 000	3 786 816	7 699 859	3 913 043	3 786 816	-	3 786 816	3 786 816

Schedule 1 (continued)

Governments and other contributors a/	Balance		Pledge for 1982		Total	Collected in 1981	Balance		Composition of balance
	31 December 1980	US dollar	Local currency	US dollar equivalent			31 December 1981	For 1981 and prior years	For 1982
United Arab Emirates (US dollars)	-	-	-	675 000	1 350 000	675 000	675 000	-	675 000
United Kingdom of Great Britain and Northern Ireland	41 273 585	(7 097 614)	-	-	34 175 971	34 175 971	-	-	-
British Virgin Islands	-	10 480	-	-	10 480	10 480	-	-	-
Cayman Islands	-	14 800	-	-	14 800	14 800	-	-	-
Montserrat	3 855	18 516	-	-	22 371	18 554	3 817	3 817	-
St. Kitts-Nevis-Anguilla	-	14 815	-	-	14 815	12 950	1 865	1 865	-
Turks and Caicos Islands	10 533	24 480	-	-	35 013	25 533	9 480	9 480	-
United Republic of Cameroon (CFA francs)	318 713	(29 969)	89 827 000	317 410	606 154	288 389	317 765	355	317 410
United Republic of Tanzania (shillings)	270 270	(2 293)	1 000 000	121 212	389 189	219 492	169 697	48 485	121 212
United States of America	-	125 802 278	-	-	125 802 278	106 000 000	19 802 278	19 802 278	-
Uruguay	-	649 800	-	-	649 800	649 800	-	-	-
Venezuela (US dollars)	2 554 960	(40 000)	-	-	4 714 960	2 245 981	2 468 979	268 979	2 200 000
Viet Nam (US dollars)	30 000	(25 000)	-	-	15 000	5 000	10 000	-	10 000
Yemen (US dollars)	18 945	-	-	-	28 945	8 000	20 945	10 945	10 000
Yugoslavia	2 901 477	120 000	-	-	3 021 477	2 403 414	618 063	618 063	-
Zaire	-	588 699	-	-	588 699	588 699	-	-	-
Zambia (US dollars)	25 000	-	-	276 000	301 000	-	301 000	25 000	276 000
Zimbabwe (US dollars)	-	-	-	50 000	50 000	-	50 000	-	50 000
	535 312 718	190 785 194	-	416 299 290	1 142 397 202	688 700 260	453 696 942	38 645 434	415 051 508

(Statement I)

(Note 6)

a/ The description shown in parentheses represents the currency in which the 1982 pledge was denominated.
b/ In addition, the following pledges have been announced for the years 1983, 1984, 1985 and 1986 in the currency shown in parentheses.

Government b/	1983		1984		1985		1986	
	Local currency	US dollar equivalent	Local currency	US dollar equivalent	Local currency	US dollar equivalent	Local currency	US dollar equivalent
Denmark (kroner)	328 000 000	46 197 183	328 000 000	46 197 183	-	-	-	-
Romania (lei)	7 600 000	690 909	7 850 000	713 636	£ 100 000	736 364	8 300 000	754 545
Sweden (kronor)	316 000 000	66 298 343	316 000 000	66 298 343	-	-	-	-
Switzerland (fr.)	32 900 000	18 693 182	32 900 000	18 693 182	-	-	-	-
	-	131 879 617	-	131 902 344	-	736 364	-	754 545

Schedule 1 (concluded)

Part II: Status of voluntary contributions to the Special Measures Fund for the Least Developed Countries as at 31 December 1981
(United States dollars)

	Balance 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance 31 December 1981	Composition of balance For 1981 and prior years		For 1982
			Local currency	US dollar equivalent				For 1981	For 1982	
Benin	-	-	-	2 000	2 000	-	2 000	-	-	2 000
Botswana	-	-	-	1 143	1 143	-	1 143	-	-	1 143
Denmark	-	-	15 000 000	2 112 676	2 112 676	-	2 112 676	-	-	2 112 676
Egypt	-	-	17 392	21 166	21 166	-	21 166	-	-	21 166
Guinea-Bissau	441	(46)	-	-	395	-	-	395	-	-
Malawi	-	2 064	-	2 000	4 064	2 064	2 000	-	-	2 000
Norway	2 000 000	2 312 251	20 000 000	3 508 772	7 821 023	4 312 251	3 508 772	-	-	3 508 772
Sweden	8 139 535	(1 597 308)	50 000 000	9 208 103	15 750 330	6 542 227	9 208 103	-	-	9 208 103
Switzerland	2 339 181	(308 724)	4 400 000	2 500 000	4 530 457	2 030 457	2 500 000	-	-	2 500 000
	<u>12 479 157</u>	<u>408 237</u>	<u>-</u>	<u>17 355 860</u>	<u>30 243 254</u>	<u>12 886 999</u>	<u>17 356 255</u>	<u>395</u>	<u>-</u>	<u>17 355 860</u>

(Statement 1)

(Note 6)

Schedule 2

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME

Governments' assessed programme costs as at 31 December 1981
(United States dollars)

<u>Government</u>	<u>Balance</u> <u>31 December 1980</u>	<u>Charges</u> <u>to the IPF</u>	<u>Total</u>	<u>Collected</u> <u>in 1981</u>	<u>Balance</u> <u>31 December 1981</u>
Congo	316 619	-	316 619	316 619	-
Guyana	80 000	-	80 000	80 000	-
Lebanon	398 164	-	398 164	398 164	-
Portugal	1 159	-	1 159	1 159	-
Spain	71 528	-	71 528	-	71 528
Tunisia	<u>780 743</u>	<u>358 824</u>	<u>421 919</u>	<u>144 911</u>	<u>277 008 a/</u>
	<u>1 648 213</u>	<u>358 824 b/</u>	<u>1 289 389</u>	<u>940 853 b/</u>	<u>348 536</u>

(Note 6)

a/ This amount was paid by the Government of Tunisia in January 1982.

b/ Total charges to IPFs (Note 18) 358 824
 Total cash collection 940 853
 Total income per statement I 1,299 677

Schedule 3

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
Governments' cost-sharing contributions as at 31 December 1981
(United States dollars)

Government of organization	Government's contributions			Collected in 1981			Composition of balance		
	Balance 31 December 1980	For 1981 and prior years	Recorded in current year For future years	Total	For 1981 and prior years	For future years	Balance 31 December 1981	For 1980 and prior years	For 1981 and future years
Afghanistan	3 700 503	(1 054 984)	468 253	3 113 772	-	-	3 113 772	-	3 113 772
Algeria	5 482 002	(2 584 776)	3 171 985	6 069 211	611 863	115 676	5 341 672	523 602	4 051 234
Argentina	310 489	455 500	-	765 989	541 000	-	224 989	139 489	-
Australia	-	71 658	-	71 658	5 537	-	66 121	-	-
Bahamas	2 526	411 745	-	414 271	405 745	-	8 526	8 526	-
Bahrain	763 809	232 485	386 788	1 383 082	822 582	-	560 500	9 711	386 788
Barbados	-	100 000	-	100 000	100 000	-	-	-	-
Belgium	54 564	-	-	54 564	-	-	54 564	-	-
Belize	-	22 800	-	22 800	-	-	-	-	-
Benin	33 145	-	-	33 145	-	-	-	-	-
Bolivia	1 877 802	124 239	-	3 789 980	2 639 166	-	1 150 814	91 214	550 000
Brazil	3 040 540	2 633 029	25 164	5 698 733	5 334 434	25 164	339 135	31 654	75 494
Brunei	-	(15 036)	-	(15 036)	-	-	-	-	-
Burundi	1 525 749	-	-	1 525 749	200 000	-	1 325 749	-	-
Canada	-	459 585	-	459 585	-	-	459 585	23 500	-
Caribbean Development Bank	-	58 000	-	58 000	33 000	-	25 000	-	-
Central African Customs and Economic Union (UDEAC)	16 000	-	-	16 000	-	-	16 000	16 000	-
Central African Development Bank	379 750	-	-	379 750	-	-	379 750	126 585	126 585
Chile	31 514	240 000	-	271 514	31 514	-	240 000	-	-
Colombia	1 161 219	826 805	1 484 114	3 482 138	1 196 770	-	2 285 368	-	1 530 314
Congo	-	867 243	-	867 243	867 243	-	-	-	-
Cook Islands	-	34 968	149 386	184 354	6 240	-	178 114	-	149 386
Costa Rica	140	5 860	-	6 000	-	-	6 000	-	-
Czechoslovakia	59 920	-	-	59 920	-	-	59 920	-	-
Dominican Republic	117 360	15 000	-	132 360	98 880	-	33 480	1 050	9 120
Ecuador	1 425 528	(21 443)	64 364	1 468 449	1 162 463	-	305 986	103 325	104 768
Egypt	479 455	132 000	-	611 455	342 284	-	269 171	97 893	-
El Salvador	285 000	(100)	-	284 900	227 900	-	57 000	269 171	-
Finland	-	21 450	-	21 450	-	-	21 450	-	57 000
Gabon	414 564	(199 967)	379 155	593 752	179 187	-	414 565	21 450	379 155
Germany Federal Republic of	2 011 479	(1 090 473)	1 089 834	2 010 840	54 390	259 384	1 751 456	35 410	1 751 456
Greece	55 968	(1 598)	1 598	74 510	-	-	74 510	-	1 598
Guatemala	-	26 938	-	26 938	-	-	-	-	-
Guinea	-	-	-	-	26 938	-	114 000	114 000	-
Guinea-Bissau	114 000	-	-	114 000	-	-	-	-	-
Guyana	35 294	26 667	-	61 961	61 961	-	-	-	-
Haiti	-	45 800	-	45 800	45 800	-	-	-	-
Honduras	151 594	(9 577)	-	142 017	(8 500)	-	150 517	150 509	-

Schedule 3 (continued)

Government or organization	Governments' contributions			Collected in 1981			Composition of balance		
	Balance 31 December 1980	Recorded in current year		For 1981 and prior years	For future years	Total	For 1980 and prior years	For 1981	For 1982 and future years
		For 1981	For future years						
India	1 947 250	(1 276 500)	1 276 500	620 750	2 750	623 500	1 323 750	-	1 273 750
Indonesia	409 371	55 000	-	55 000	-	55 000	409 371	-	409 371
International Fund for Agricultural Development	150 000	(150 000)	150 000	-	-	150 000	-	-	150 000
Iran	1 001 449	(1 056 768)	-	(75 378)	-	(75 378)	20 059	-	226 078
Iraq	700 995	(338 653)	164 020	2 464	-	2 464	523 898	133 800	164 020
Israel	50 000	-	-	-	-	-	50 000	-	-
Italy Coast	154 301	66 498	-	100 000	-	100 000	120 799	-	-
Ivory Coast	317 139	1 072 381	-	1 173 186	-	1 173 186	216 334	159 224	-
Jamaica	-	183 453	-	48 630	-	48 630	57 110	-	-
Japan	812	312 499	-	298 507	-	298 507	-	-	-
Jordan	406 533	-	-	406 533	-	406 533	812	13 992	-
Kenya	1 866 462	2 775 973	264 573	2 775 280	-	2 467 280	406 533	-	-
Kuwait	254 459	-	-	39 224	-	39 224	2 439 728	2 027 359	328 041
Libyan Arab Jamahiriya	1 300 393	1 055 621	367 748	818 822	2 725	821 547	15 235	5 235	-
Madagascar	7 984	(28 421)	-	(20 437)	-	(20 437)	1 902 215	564 196	365 023
Malaysia	-	79 384	-	79 384	-	79 384	-	-	-
Mexico	146 087	189 734	-	328 901	-	328 901	3 092	3 828	-
Morocco	283 269	65 596	-	101 714	-	101 714	247 151	224 351	22 800
Mozambique	122 682	(122 682)	-	-	-	-	-	-	-
Nepal	250 000	-	-	-	-	-	250 000	150 000	50 000
Netherlands	5 098 588	2 125 471	1 012 434	5 059 071	955 960	6 015 031	2 221 462	876 640	1 336 533
Netherlands Antilles	4 787	731 741	-	736 088	-	736 088	8 289	-	-
Niger	-	150 000	-	143 697	-	143 697	440	58	-
Nigeria	-	1 759 871	-	1 608 378	2 355 150	3 963 528	6 303	6 303	-
OPEC Special Fund	1 350 803	400 468	2 355 150	1 344 034	-	1 344 034	151 493	151 490	-
Panama	9 559 546	(270 323)	952 823	5 601 432	174 922	5 776 354	407 237	404 423	-
Papua New Guinea	280 800	126 654	-	345 800	-	345 800	109 901	1 491 601	2 864 190
Paraguay	19 944	(895)	-	4 461	6 387	10 848	61 654	61 654	-
Portugal	800 080	159 942	(90 286)	578 167	19 755	597 922	8 201	8 201	-
Qatar	33 668	(10 688)	-	19 423	-	19 423	271 814	155 425	111 514
Republic of Korea	694 271	638 438	(369 548)	(27 509)	-	597 922	3 557	1 286	-
Rwanda	-	7 000	-	7 000	-	7 000	990 670	658 718	24 852
Saudi Arabia	1 731 274	58 653	131 585	29 657	-	29 657	160 581	28 996	131 585
Singapore	709	1 886 213	2 084 012	2 233 893	-	2 233 893	3 467 606	1 383 594	2 084 012
Somalia	-	(666)	-	-	-	-	43	-	-
Sri Lanka	20 520	194 001	-	10 260	-	10 260	-	-	-
Sudan	86 291	209 707	-	214 521	-	214 521	4 998	-	-
Suriname	-	182 480	-	291 000	-	291 000	-	-	-
	-	-	-	32 000	-	32 000	150 480	-	-

Schedule 3 (concluded)

Government or organization	Governments' contributions			Collected in 1981		Composition of balance			
	Balance 31 December 1980	For 1981 and prior years	For future years	For 1981 and prior years	For future years	Balance 31 December 1981	For 1980 and prior years	For 1981	For 1982 and future years
Swaziland	-	478 697	776 833	478 697	-	776 833	-	-	776 833
Switzerland	-	279 375	-	-	-	279 375	-	279 375	-
Togo	34 186	1 749	-	35 935	-	-	-	-	-
Trinidad and Tobago	-	1 355 812	-	1 355 812	-	-	-	-	-
Trust Territory of the Pacific Islands	4 498	(9 013)	-	(4 515)	-	-	-	-	-
Tunisia	157 500	(50 000)	50 000	-	-	157 500	-	90 000	67 500
Turkey	4 221 175	(672 840)	306 160	2 047 472	5 910	1 801 113	169 258	795 450	836 405
Uganda	-	270 270	-	-	-	270 270	-	270 270	-
United Arab Emirates	4 572 545	1 844 811	3 309 094	3 116 188	647 942	5 962 320	98 857	3 202 311	2 661 152
United Republic of Cameroon	4 213 178	-	-	3 762 808	-	3 762 808	-	450 369	-
United Republic of Tanzania	5 430 996	(1)	-	1 827 098	-	3 603 898	512 545	1 476 337	1 615 016
United States of America/USAID	-	-	-	400 000	-	470 712	104 240	366 472	-
Uruguay	968 068	870 712	-	258 545	-	1 092 922	-	856 432	236 490
Venezuela	1 127 313	146 909	236 490	1 870 494	-	52 955	-	52 955	-
West African Development Bank	66 524	796 136	-	1 870 494	-	-	-	-	-
Yemen	6 447 879	206 586	-	273 110	-	273 110	103 969	596 738	3 407 614
Zaire	3 232 000	462 694	-	2 802 252	-	3 050 182	1 494 782	1 555 400	-
		-	-	181 818	-	-	-	-	-
	82 966 400	20 943 860	20 322 468	58 085 893	4 571 725	61 575 110	6 156 267 ^{a/}	24 215 472 ^{a/}	31 203 371

(Statement I)

^{a/} Contributions outstanding for 1980 and prior years
 6 156 267
 24 215 472
 30 371 739
 (Note 6)

^{a/} Contributions outstanding for 1980 and prior years
 Contributions outstanding for 1981

Schedule 4

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
 Governments' cash counterpart contributions
 as at 31 December 1981
 (United States dollars)

	Governments' contributions Adjusted and recorded in			Collected in 1981			Balance 31 December			Composition of balance		
	For 1981 and Prior years			For 1981 and For future years			1981			For 1980 and Prior years		
	For 1981 and Prior years	For future years	Total	For 1981 and Prior years	For future years	Total	For 1981 and Prior years	For future years	Total	For 1980 and Prior years	For 1981	For 1982 and future years
Afghanistan	2 000	-	2 000	-	-	-	2 000	-	-	2 000	-	-
Algeria	947 858	(17 601)	994 446	111 663	-	111 663	882 783	-	-	581 155	204 367	97 261
Argentina	2 169	(240)	1 929	1 929	-	1 929	-	-	-	-	-	-
Barbados	-	9 261	9 261	-	-	9 261	-	-	-	-	-	-
Bolivia	87 347	284 679	1 891 723	1 500 000	-	1 500 000	391 723	-	-	87 347	19 697	204 679
Brazil	290 910	77 439	336 190	275 216	12 110	287 326	48 864	-	-	391 723	24 578	24 286
Burma	93 821	(40 531)	53 290	-	-	-	53 290	-	-	53 290	-	-
Colombia	92 159	101 266	365 606	145 321	-	145 321	220 285	-	-	48 104	-	172 181
Djibouti	98 023	887	122 379	-	-	-	122 379	-	-	98 023	887	23 469
Ecuador	14 240	153 809	167 073	160 849	1 713	1 713	4 511	-	-	-	-	4 511
Egypt	812 967	231 995	2 195 573	639 345	49 664	689 009	1 506 564	-	-	126 613	189 122	1 190 829
Ghana	-	22 273	196 000	22 273	-	22 273	173 727	-	-	-	-	173 727
Guatemala	-	3 360	3 360	3 360	-	3 360	-	-	-	-	-	-
India	60 987	(5 598)	55 389	29 992	-	29 992	25 397	-	-	-	25 397	-
Indonesia	34 338	(49 037)	(14 699)	(14 699)	10 000	(4 699)	1 748	-	-	1 748	-	-
Iran	1 932 286	(2 117 376)	(185 090)	(186 838)	-	(186 838)	-	-	-	-	-	-
Jamaica	-	29 288	29 288	29 288	-	29 288	-	-	-	-	-	-
Lao People's Democratic Republic	800	-	800	-	-	-	800	-	-	800	-	-
Lebanon	115 714	(21 180)	88 044	-	-	-	88 044	-	-	31 522	35 870	20 652
Malaysia	20 131	-	20 131	9 153	-	9 153	10 978	-	-	978	-	-
Hong Kong Committee	237 290	(129 273)	108 017	32 400	-	32 400	75 617	-	-	-	40 597	35 020
Morocco	359 221	329 960	679 268	567 153	-	567 153	112 115	-	-	46 346	37 500	28 269
Netherlands Antilles	-	7 490	7 490	7 490	-	7 490	-	-	-	-	-	-
Oman	68 264	-	68 264	-	-	-	68 264	-	-	43 626	24 638	3 269 697
Pakistan	529 293	3 269 697	3 798 990	-	-	-	3 798 990	-	-	-	529 293	-
Paraguay	7 286	(807)	6 479	(807)	-	(807)	7 286	-	-	7 286	-	-
Philippines	15 000	-	15 000	15 000	-	15 000	-	-	-	-	-	-
Republic of Korea	80 783	214 760	295 543	290 543	-	290 543	5 000	-	-	5 000	-	-
Rwanda	8 011	-	8 011	-	-	-	8 011	-	-	8 011	-	-
Saudi Arabia	3 881 563	1 302 610	9 060 719	4 744 374	-	4 744 374	4 316 345	-	-	93 329	439 799	3 876 546
Senegal	118 439	(25 110)	93 329	-	-	-	93 329	-	-	5 000	2 500	-
Singapore	5 000	-	5 000	-	-	-	5 000	-	-	-	-	-
Somalia	1 884 175	(7 637)	1 884 175	661 296	-	661 296	1 222 879	-	-	290 862	932 017	-
Sri Lanka	207 841	-	200 204	113 284	-	113 284	86 920	-	-	65 803	21 117	-
Sudan	-	100 000	100 000	100 000	-	100 000	-	-	-	-	-	-
Syrian Arab Republic	300 000	-	300 000	-	-	-	300 000	-	-	300 000	-	-
Thailand	15 000	-	15 000	15 000	-	15 000	-	-	-	-	-	-
Togo	305 404	(70 086)	235 318	100 671	-	100 671	134 647	-	-	134 647	39 413	25 770
Turkey	130 069	(29 098)	90 380	-	-	-	90 380	-	-	25 197	20 636	45 371
United Republic of Cameroon	89 677	214 746	349 794	257 978	-	257 978	91 816	-	-	25 809	-	-
Upper Volta	5 216	134 425	139 641	139 641	-	139 641	-	-	-	-	-	-
Uruguay	92 969	35 798	128 767	128 701	-	128 701	66	-	-	-	66	-
Venezuela	-	38 565	38 565	38 565	-	38 565	-	-	-	5 000	10 000	-
Viet Nam	15 000	-	15 000	-	-	-	15 000	-	-	-	-	-
Yemen	-	500 000	500 000	-	-	-	500 000	-	-	-	500 000	-
Yugoslavia	547 000	220 385	767 385	763 762	-	763 762	3 623	-	-	-	3 623	-
	12 978 978	3 263 733	9 010 321	10 711 164	73 487	10 784 651	14 468 381	2 079 996	3 116 117	2 079 996	3 116 117	9 272 268

(Statement I)

a/ Contributions outstanding for 1980 and prior years 2 079 996
 3 116 117
 5 196 113
 (Note 6)

Schedule 5

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Miscellaneous income and expenditure for the year ended
31 December 1981

(United States dollars)

<u>1980</u>	<u>1981</u>
59 567 563	55 940 898
71 252	79 155
770 991	(2 507 108)
420 847	120 036
60 830 653	53 632 981
(12 181 754)	(25 189 517)
48 648 899	28 443 464

Income from investments

Interest on housing loans

Miscellaneous income (expenditure) from
accounts of participating and executing
agencies

Net sundry income (expenditure)

Proceeds of sale of used equipment	47 449
Bank charges	(34 821)
Other	<u>107 408</u>

Net losses on exchange and
revaluation of currencies

Total (Statement I)

Schedule 6
U. DP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
1981 expenditure by agency a/
(thousands of United States dollars)

Agency	indicative planning figures (1979)				Programme Reserve	Special Industrial Services	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Subtotal	Programme support costs	Total
	Country	Regional	Inter-Regional	Global							
UNITED NATIONS	85 360	4 130	264	-	89 754	-	1 541	703	92 220	12 806	105 026
ECA b/	-	7 577	-	-	7 577	-	275	-	7 852	1 099	8 951
ECE	-	878	-	-	878	-	-	-	878	123	1 001
ECLA	-	2 127	-	-	2 127	-	-	-	2 127	298	2 425
ECNA	-	458	-	-	458	-	-	-	458	64	522
ESCAP	-	5 174	-	-	5 174	-	-	40	5 214	684	5 898
UNIDO	62 233	1 561	41	-	63 835	1 563	1 506	356	67 292	9 380	76 672
UNCTAD	8 115	6 029	2 715	-	16 859	-	199	-	17 058	2 390	19 448
Habitat	10 235	-	-	-	10 235	-	437	8	10 971	1 536	12 507
ILO	46 552	5 410	50	-	52 113	-	1 853	234	54 210	7 547	61 757
FAO	159 010	17 569	1 933	872	179 384	1 329	1 796	6 411	188 525	25 044	213 569
UNESCO	46 818	5 269	21	-	52 108	63	2	133	52 306	7 290	59 596
ICAO	33 425	6 189	3	-	39 617	-	161	106	39 884	5 565	45 449
WHO	17 716	4 138	311	1 090	23 255	12	346	33	23 646	3 301	26 947
WORLD BANK	27 516	3 601	298	3 135	34 550	226	753	960	36 489	3 596	40 085
UPU	1 517	1 831	-	-	3 348	-	(3)	-	3 345	648	3 993
ITU	25 363	5 684	260	-	31 307	-	1 084	6	32 397	4 368	36 766
IMCO	8 248	4 010	-	-	12 258	-	123	-	12 381	1 882	14 263
WMO	5 240	1 517	192	-	6 949	-	117	-	7 066	986	8 052
WIPO	84	426	-	-	510	-	-	-	510	137	637
IANA	3 845	1 043	-	-	4 888	-	-	165	5 070	992	6 062
WTO	272	129	-	-	401	-	-	-	404	57	461
AFESD	-	613	-	-	613	-	-	-	613	86	699
AEPD	2 324	-	-	-	2 324	-	-	-	2 456	344	2 800
GOVERNMENTS	6 993	2 534	-	-	9 527	175	553	109	10 364	199 c/	10 563
UNV	3 006	1 024	41	-	4 071	-	445	248	4 764	-	4 764 d/
UNDP	27 496	8 332	927	9 857	46 612	2 081	3 730	286	52 709 d/	3 845 d/	56 554 d/
TOTAL (inclusive of cost sharing)	581 469	97 253	7 056	14 954	700 732	4 458	15 053	9 798	731 604	94 258 e/	825 862
Charged to:											
Sources of funds as per column heading	536 374	92 731	6 731	14 004	649 840 f/	4 458 f/	14 959 d/	9 798 f/	680 618	88 819	769 437
Cost sharing	45 095	4 522	325	950	50 892	-	94	-	50 986 f/	5 439	56 425
TOTAL (inclusive of cost sharing)	581 469	97 253	7 056	14 954	700 732	4 458	15 053	9 798	731 604	94 258 f/	825 862

- a/ Renamed International Maritime Organization with effect from 22 May 1982.
- b/ Cost-sharing expenditure is included under all the column headings.
- c/ Expenditures reflect latest information available at UNDP (see para. 4(c) of financial report).
- d/ Programme support costs paid to executing agencies as co-operating agencies participating in government-executed projects.
- e/ As shown in statement V to the nearest \$US.
- f/ Inclusive of \$294,102 charged to government cash counterpart contributions (schedule 16).
- g/ As shown in statement I to the nearest \$US.

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

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

	Appropriations	Disbursements	Expenditure Unliquidated obligations as at 31 December 1981	Total expenditure	Unencumbered balance
Policy-making organs	3 012 000	2 738 736	43 803	2 782 539	229 461
Executive direction and management	3 122 000	3 086 544	35 367	3 121 911	89
Programme management and support	121 593 000	114 467 936	2 598 065	117 066 001	4 526 999
Administrative and common services	112 551 600	103 112 076	3 552 820	106 664 896	5 886 704
United Nations Volunteers	4 432 100	3 971 234	33 223	4 004 457	427 643
United Nations Capital Development Fund	3 314 000	3 022 681	86 326	3 109 007	204 993
Gross appropriations and expenditure	248 024 700	230 399 207	6 349 604	236 748 811	11 275 889
Deduct:					
Income					
Host Government cash contributions	23 671 100	16 243 704	-	16 243 704	7 427 396
Staff assessment income	23 654 800	23 139 515	-	23 139 515	515 285
Refund from United Nations Joint Staff Pension Fund	450 000	405 574	-	405 574	44 426
Proceeds of sale of equipment	700 000	529 704	-	529 704	170 296
Other income	100 000	212 411	-	212 411	(112 411)
Net appropriation and expenditure	48 575 900	40 530 908	-	40 530 908	8 044 992
	199 448 800	189 868 299	6 349 604	196 217 903 ^{a/}	3 230 897

^{a/} Consisting of: 91 611 069 - charged against 1980 resources (as per statement I)
 104 606 834 - charged against 1981 resources (as per statement I)

196 217 903

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Administrative costs of the Office for Projects Execution, Inter-Agency Procurement Services Unit and support services for UNDP-executed projects for the biennium 1980-1981 ended 31 December 1981
(United States dollars)

	Appropriations	Disbursements	Expenditure Unliquidated obligations as at 31 December 1981	Total expenditure
Gross appropriation and expenditure	12 320 500	11 242 433	355 175	11 597 608
Deduct:				
Income				
Staff assessment income	1 595 800	1 524 779		1 524 779
Support costs reimbursement from UNDP, UNCDF and UNSO	10 724 700	9 717 654	355 175	10 072 829 a/
Net appropriation and expenditure	12 320 500	11 242 433	355 175	11 597 608

a/ Includes reimbursement from other trust funds, as well as from UNDP, UNCDF and UNSO, in the following amounts:

	1980	1981	Total
Reimbursement by:			
UNDP (Statement V)	3 972 793	3 840 940	7 813 733
UNCDF (Note 14(a))	375 291	644 423	1 019 714
UNSO (Note 15(a))	675 980	366 247	1 042 227
United Nations Revolving Fund for Natural Resources Exploration (Statement VII)	37 903	19 148	57 051
Other trust funds	45 864	94 240	140 104
	5 107 831	4 964 998	10 072 829

Schedule 9

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Expert hiatus financing and extended sick leave
costs for the year ended 31 December 1981

(United States dollars)

<u>1980</u>	<u>1981</u>
<u>Expert hiatus financing</u>	
United Nations	
9 537	10 756
6 773	14 818
30 766	45 406
295 088	239 302
58 890	8 554
10 186	15 054
-	9 242
411 240	343 132
<u>Extended sick leave</u>	
United Nations	
73 617	55 024
24 979	85 163
85 432	31 242
219 110	261 003
37 639	16 847
20 755	22 707
21 916	-
27 742	875
511 190	472 861
922 430	815 993
78 504	80 668
1 000 934	896 661
Programme support costs on the above	
Total (Statement I)	

Schedule 10

UNITED NATIONS DEVELOPMENT PROGRAMME: UNDP ACCOUNT

Investments as at 31 December 1981
(United States dollars)

<u>1980</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1981</u>
<u>Interest-bearing current accounts</u>				
37 207		Austrian schillings	0.5000	46 249
29 351		Belgian francs	a/	48 088
329 743		Canadian dollars	a/	107 864
4 157 190		Danish kroner	10.0000	353 259
801 820		Deutsche marks	3.6000	412 923
1 032 195		Finnish marks	5.0000	3 944 211
60 569		French francs	5.0000	86 010
174 618		Italian lire	a/	14 849
153 106		Netherlands guilders	a/	35 897
247 561		Pounds sterling	a/	197 732
251 320		Swedish kronor	11.5000	123 957
256 811		Swiss francs	0.2500	2 213 076
590 542		United States dollars	5.2500	767 830
<u>8 122 033</u>				<u>8 351 945</u>
<u>Interest-bearing accounts</u>				
		United States dollars	12.2500	397 898
		United States dollars	12.2500	2 739 694
5 463 150		United States dollars	12.2500	<u>2 299 271</u>
				5 436 863
<u>73 851</u>		Icelandic kronur	-	-
<u>5 537 001</u>				<u>5 436 863</u>
<u>Call accounts</u>				
		United States dollars	11.5000	800 900
		United States dollars	12.6250	<u>7 100 000</u>
		Belgian francs	10.0000	7 900 000
		Canadian dollars	14.5000	6 693 333
		Danish kroner	6.0000	2 161 017
		Deutsche marks	9.2500	704 225
		Deutsche marks	10.5000	1 305 265
		French francs	15.0000	<u>2 305 988</u>
		Italian lire	16.0000	3 611 253
		Netherlands guilders	9.7500	3 274 336
		Norwegian kroner	12.0000	2 680 672
		Pounds sterling	14.3750	2 416 667
		Swedish kronor	11.5000	551 844
		Swiss francs	2.0000	2 637 795
<u>23 626 553</u>				3 084 715
				<u>5 454 545</u>
				<u>41 170 402</u>

a/ Interest rate varies.

Schedule 10 (continued)

<u>1980</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1981</u>
<u>Deposits-at-notice</u>				
<u>1 018 867</u>		Japanese yen	7.0625	5 121 925
		Japanese yen	5.8750	<u>11 253 051</u>
				<u>16 374 976</u>
<u>Time deposits</u>				
		United States dollars	17.5625	20 000 000
		United States dollars	15.0000	2 500 000
		United States dollars	15.1250	2 900 000
		United States dollars	17.5000	10 000 000
		United States dollars	16.1875	5 000 000
		United States dollars	16.1250	5 750 000
		United States dollars	17.2500	7 500 000
		United States dollars	13.6250	200 000
		United States dollars	16.2500	3 548 330
		United States dollars	16.3750	1 100 000
		United States dollars	13.6250	2 207 000
		United States dollars	16.6250	2 500 000
		United States dollars	14.0000	300 000
		United States dollars	13.3125	200 000
		United States dollars	14.0000	1 200 000
		United States dollars	13.1250	<u>650 000</u>
<u>159 668 337</u>				<u>65 555 330</u>
		Australian dollars	14.8000	689 655
		Australian dollars	14.9000	689 655
		Australian dollars	14.9000	689 655
<u>3 604 649</u>		Australian dollars	14.5000	<u>689 656</u>
		Austrian schillings	10.2500	522 651
		Austrian schillings	10.2500	388 836
<u>814 814</u>		Austrian schillings	10.2500	<u>129 141</u>
				1 040 628
		Belgian francs	16.0000	800 000
		Belgian francs	15.7500	<u>9,600 000</u>
				10 400 000
		Canadian dollars	18.0000	1 271 187
		Canadian dollars	18.4000	8 050 848
		Canadian dollars	18.0000	1 271 186
		Canadian dollars	18.0000	1 271 186
<u>8 559 219</u>		Canadian dollars	17.5000	<u>3 050 847</u>
				14 915 254
		Danish kroner	14.3750	1 408 451
-		Danish kroner	15.0000	<u>1 408 450</u>
				2 816 901

Schedule 10 (concluded)

<u>1980</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1981</u>
<u>Time deposits</u>				
21 647 332		Deutsche marks	11.0000	5 909 091
		Deutsche marks	11.0000	2 272 727
		Deutsche marks	10.1250	<u>5 909 091</u>
4 044 943		French francs	15.0000	4 424 779
		Italian lire	16.5000	588 235
		Italian lire	16.5000	588 235
		Italian lire	16.5000	588 235
		Italian lire	16.5000	588 235
4 560 438		Italian lire	16.5000	<u>588 236</u>
		Japanese yen	7.6875	2 816 901
		Japanese yen	7.5625	2 347 418
		Japanese yen	7.5625	4 272 300
		Japanese yen	6.8750	1 408 451
5 335 243		Japanese yen	6.8750	<u>1 588 263</u>
-		New Zealand dollars	13.000	291 667
6 584 452		Pounds sterling		-
		Netherlands guilders	11.7500	4 166 667
		Netherlands guilders	11.5000	2 083 333
15 567 923		Netherlands guilders	11.0000	<u>4 166 467</u>
-		Norwegian kroner	11.0000	145 897
		Swedish kronor	12.0000	552 486
		Swedish kronor	12.0000	552 486
		Swedish kronor	11.8000	736 648
		Swedish kronor	11.7000	552 486
		Swedish kronor	11.6000	552 486
		Swedish kronor	11.6000	736 648
10 232 556		Swedish kronor	11.6000	<u>552 487</u>
-		Swiss francs	9.1875	1 590 909
<u>240 619 906</u>	Total			<u>148 057 598</u>
<u>278 924 360</u>	Grand total			<u>219 391 784</u>

(Statement II)

UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Operational Reserve as at 31 December 1981
(United States dollars)

<u>1980</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1981</u>
	<u>Call accounts</u>			
-		Pounds sterling	14.3750	2 578 740
3 356 000		Swiss francs		-
	<u>Time deposits</u>			
		United States dollars	17.5000	20 000 000
		United States dollars	15.1250	2 900 000
		United States dollars	15.1250	5 500 000
		United States dollars	14.5000	5 500 000
		United States dollars	13.5625	5 500 000
		United States dollars	15.2500	5 100 000
		United States dollars	12.7500	6 000 000
		United States dollars	12.5000	8 500 000
		United States dollars	12.5000	10 000 000
61 500 000		United States dollars	15.2500	6 000 000
				75 000 000
5 000 125		Canadian dollars	18.0000	1 271 186
		Canadian dollars	17.5000	3 728 814
				5 000 000
		Deutsche marks	10.8750	2 272 727
		Deutsche marks	10.3750	9 090 909
		Deutsche marks	11.0000	2 272 727
		Deutsche marks	11.0000	10 454 546
27 865 687		Deutsche marks	11.0000	15 909 091
				40 000 000
		Japanese yen	7.7500	9 851 174
8 627 019		Japanese yen	6.8750	10 148 826
				20 000 000
		Netherlands guilders	12.6250	2 500 000
		Netherlands guilders	11.3750	4 166 667
6 066 692		Netherlands guilders	11.0000	8 333 333
				15 000 000
		Norwegian kroner	12.0000	2 631 579
		Norwegian kroner	12.0000	268 070
		Norwegian kroner	12.0000	268 070
		Norwegian kroner	11.0000	1 832 281
				5 000 000
1 169 590		Swiss francs	9.2500	4 545 455
		Swiss francs	9.1875	2 954 545
				7 500 000
17 000 452		Pounds sterling	15.5625	4 921 260
				4 921 260
44 414 435 a/	<u>Participation in World Bank loans and bonds</u>	United States dollars	12.65-14.00	25 000 000
175 000 000	<u>Total</u>		(Statement II)	200 000 000

a/ Includes participations in loans in Deutsche marks, Netherlands guilders, Japanese yen and Swiss francs.

Schedule 12

UNITED NATIONS DEVELOPMENT PROGRAMME: UNDP ACCOUNT

Investments of the Reserve for Construction Loans to Governments
as at 31 December 1981
 (United States dollars)

A. Construction Loans

<u>Borrower</u>	<u>Repayment period of loan a/</u>	<u>Balance 31 December 1980</u>	<u>Additional loans made in 1981</u>	<u>Repayment due in 1981</u>	<u>Received in 1981</u>	<u>Balance 31 December 1981</u>
United Republic of Tanzania, Government of	1975-84	110 504	-	26 205	26 205	84 299
Botswana, Government of	1975-89	423 225	-	40 767	40 767	382 458
Malawi, Government of						
- Phase I	1975-90	173 016	-	15 645	15 645	157 371
- Phase II	1976-91	135 452	-	10 880	10 880	124 572
- Phase III	1980-95	56 000	-	-	-	56 000
East African Community b/	1976-90	390 279	-	27 676	-	390 279
Lesotho, Government of	1976-90	435 162	-	37 042	37 042	398 120
Rwanda, Government of	1976-90	122 833	-	10 456	10 456	112 377
Swaziland, Government of	1976-90	328 398	-	27 954	27 954	300 444
Burundi, Government of	1976-91	236 543	-	16 554	16 554	219 989
Benin, Government of	1978-93	378 959	-	24 640	24 640	354 319
Democratic Yemen, Government of	1982-97	277 966	840 244	-	-	1 118 210
Angola, People's Republic of	1982-97	-	949 892	-	-	949 892
Total		<u>3 068 337</u>	<u>1 790 136</u>	<u>237 819</u>	<u>210 143</u>	<u>4 648 330</u>

B. Investments

<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>
Time deposits	United States dollars	16.3750	3 900 000
	United States dollars	16.1250	5 000 000
	United States dollars	16.2500	11 451 670
			<u>20 351 670</u>
Total			(Statement II) <u>25 000 000</u>

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

b/ In addition, repayments of \$12,362, \$25,821 and \$26,733 are due for 1978, 1979 and 1980 respectively. The East African Community was dissolved in 1978 and an arbitrator's decision on the balance is awaited.

Schedule 13

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

JUNIOR PROFESSIONAL OFFICERS' PROGRAMME

Status of funds as at 31 December 1981
(United States dollars)

Sources of financing	Balance		Receipts	Subtotal	Disbursements	Balance 31 December 1981
	31 December 1980					
<u>Governments</u>						
Austria	(33 887)	101 864	67 977		29 267	38 710
Belgium	447 258	831 736	1 278 994		1 131 036	147 958
Canada	(385)	242 077	241 692		233 933	7 759
Denmark	207 797	460 099	667 896		373 053	294 843
Finland	101 000	221 459	322 459		201 469	120 990
France	86 806	76 704	163 510		62 948	100 562
Germany, Federal Republic of	370 932	734 739	1 105 671		955 509	150 162
Iran	58 687	-	58 687		-	58 687
Italy	713 866	666 612	1 380 478		376 674	1 009 804
Japan	265 658	459 969	725 627		493 802	231 825
Netherlands	(223 105)	1 423 105	1 200 000		1 444 193	(244 193)
Norway	27 690	190 762	218 452		132 192	86 260
Sweden	124 580	281 674	406 254		195 906	210 348
Switzerland	132 773	329 795	462 568		253 348	209 220
	<u>2 279 670</u>	<u>6 020 595</u>	<u>8 300 265</u>		<u>5 877 330</u>	<u>2 422 935</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 1981 (United States dollars)

<u>1980</u>		<u>1981</u>
<u>21 694 033</u>	Unexpended contributions as at 1 January	<u>19 402 020</u>
	Income and expenditure for the year	
11 738 889	Special contributions from Governments (Schedule 1)	12 886 999
<u>(14 030 902)</u>	Programme expenditure (Schedule 6)	<u>(14 959 240)</u>
<u>(2 292 013)</u>	Excess of expenditure over income	<u>(2 072 241)</u>
<u>19 402 020</u>	Unexpended contributions as at 31 December (Statement II)	<u>17 329 779</u>

Schedule 15

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of account for government cost-sharing contributions
as at 31 December 1981
 (United States dollars)

<u>1980</u>		<u>1981</u>
36 672 616	Unexpended contributions as at 1 January	30 846 587
	Income and expenditure for year	
58 224 851	Cost-sharing contributions received	62 657 618
	Less: Exchange adjustments on collection of contributions	189 911
58 152 931		62 467 707
(57 927 916)	Programme expenditure	(50 985 837)
(6 051 044)	Reimbursement of programme support costs to participating and executing agencies	(5 438 668)
(63 978 960)		(56 424 505)
-	Excess of income over expenditure (Excess of expenditure over income)	6 043 202
(5 826 029)		-
30 846 587	Unexpended contributions as at 31 December	36 889 789

Schedule 16

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of account for government cash counterpart contributions
as at 31 December 1981
 (United States dollars)

<u>1980</u>		<u>1981</u>
3 469 141	Unexpended contributions as at 1 January	4 764 516
	Income and expenditure for year	
9 269 195	Cash counterpart contributions received	10 784 651
(7 754 219)	Programme expenditure	(9 797 763)
(219 601)	Reimbursement of programme support costs to participating and executing agencies	(294 102)
(7 973 820)		(10 091 865)
1 295 375	Excess of income over expenditure	692 786
4 764 516	Unexpended contributions as at 31 December	5 457 302
	(Statement II)	

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Summary of income and expenditure
for the years 1977 to 1981
(Millions of United States dollars)

	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>Total</u>
<u>Income</u>						
Contributions from Governments						
Voluntary pledges	521.6	593.1	679.5	691.8	688.7	3174.7
Assessed programme costs	3.8	2.1	0.4	1.7	1.3	9.3
Special Measures Fund	4.1	8.0	11.5	11.7	12.9	48.2
Cost-sharing contributions	47.4	44.4	41.9	58.2	62.6	254.5
Cash counterpart contributions	8.2	6.5	3.4	9.3	10.8	38.2
	585.1	654.1	736.7	772.7	776.3	3524.9
Other	25.2	49.3	62.2	48.7	28.0	213.4
TOTAL INCOME	610.3	703.4	798.9	821.4	804.3	3738.3
<u>Expenditure</u>						
Programme expenditure						
IPF	285.8	387.5	482.8	590.7	649.8	2396.6
Programme Reserve	5.2	2.3	2.5	3.3	4.4	17.7
Special Industrial Services	3.4	3.6	4.6	3.9	1.6	17.1
Special Measures Fund	9.5	5.3	9.8	14.0	15.0	53.6
Government cost-sharing	28.2	30.5	43.2	57.9	51.0	210.8
Government cash counterpart	5.8	6.4	4.7	7.8	9.8	34.5
	337.9	435.6	547.6	677.6	731.6	2730.3
UNDP sectoral support costs	3.6	3.6	4.7	5.1	5.6	22.6
UNDP/UNEP joint venture	-	-	-	0.4	0.4	0.8
institutional support costs	-	-	-	-	-	-
Agencies programme support costs	45.3	58.0	73.2	87.9	94.2	358.6
	386.8	497.2	625.5	771.0	831.8	3112.3
Expert hiatus financing	1.3	1.1	1.2	1.0	0.9	5.5
Adjustments to prior years expenditure	0.8	0.2	1.0	0.4	0.2	2.6
	388.9	498.5	627.7	772.4	832.9	3120.4
UNDP administrative and programme support costs	55.4	60.0	71.4	91.6	104.6	383.0
TOTAL EXPENDITURE	444.3	558.5	699.1	864.0	937.5	3503.4
Excess (deficit) of income over expenditure	166.0	144.9	99.8	(42.6)	(133.2) ^{a/}	234.9
<u>Transferred to:</u>						
Revenue Reserve	153.3	132.1	105.5	(35.8)	(137.9)	217.2
Special Measures Fund	(5.4)	2.7	1.7	(2.3)	(2.1)	(5.4)
Government Cost-sharing Account	15.8	10.0	(6.1)	(5.8)	6.1	20.0
Government Cash Counterpart Account	2.3	0.1	(1.3)	1.3	0.7	3.1
	166.0	144.9	99.8	(42.6)	(133.2)	234.9

^{a/} As shown in statement IV.

Schedule 18

UNDP: TRUST FUNDS ADMINISTERED BY UNDP
Status of contributions pledged as at 31 December 1981
(United States dollars)

Trust funds/Governments Colonial Countries and Peoples	Balance due 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance due 31 December 1981	Composition of balance For 1981 and prior years		For 1982
			Local currency	U.S. Dollars				For 1981 and prior years	For 1982	
Gabon	100 000 100 000	- -	- -	- -	100 000 100 000	- -	100 000 100 000	100 000 (Note 7)	- -	- -
United Nations Capital Development Fund	Total									
Afghanistan	-	2 000	-	2 000	4 000	2 000	2 000	-	2 000	-
Algeria	29 280	-	-	32 200	61 480	29 280	32 200	-	32 200	-
Argentina	700	26 854	-	-	27 554	26 854	700	700	-	-
Bangladesh	3 447	-	-	3 289	6 736	2 784	3 952	663	3 289	-
Benin	-	-	-	2 000	2 000	-	2 000	-	2 000	-
Bhutan	1 000	-	-	-	2 150	1 000	1 150	-	1 150	-
Botswana	5 714	(364)	5 000	5 714	11 064	5 350	5 714	-	5 714	-
Burma	5 000	-	-	-	5 000	-	5 000	5 000	-	-
Cape Verde	1 000	-	-	-	1 000	1 000	-	-	-	-
Chad	5 318	-	-	-	5 318	-	5 318	5 318	-	-
China	133 333	(4 301)	220 000	127 168	256 200	129 032	127 168	-	127 168	-
Cuba	28 169	(958)	20 000	24 814	52 025	27 211	24 814	-	24 814	-
Cyprus	500	-	-	-	500	500	-	-	-	-
Democratic Kampuchea	1 234	-	-	-	1 234	-	1 234	1 234	-	-
Democratic Yemen	1 456	-	-	1 456	2 912	1 456	1 456	-	1 456	-
Denmark	2 542 373	(581 589)	15 000 000	2 112 676	4 073 460	1 960 784	2 112 676	-	2 112 676	-
Egypt	24 846	-	-	-	24 846	24 846	-	-	-	-
Finland	473 684	(45 113)	3 000 000	697 674	1 126 245	428 571	697 674	-	697 674	-
Greece	7 907	-	-	5 000	12 907	7 907	5 000	-	5 000	-
Guinea-Bissau	431	(46)	-	-	395	-	395	-	-	-
Iran	15 000	-	-	-	15 000	-	15 000	15 000	-	-
Iraq	60 677	-	4 000	13 559	74 236	-	74 236	60 677	13 559	-
Italy	2 197 802	(517 130)	2 500 000 000	2 100 840	3 781 512	-	3 781 512	1 680 672	2 100 840	-
Ivory Coast	16 816	(3 180)	-	-	13 636	13 636	-	-	-	-
Jamaica	3 000	-	-	3 000	6 000	-	6 000	3 000	3 000	-
Japan	1 000 000	1 000 000	-	-	2 000 000	1 000 000	1 000 000	1 000 000	1 000 000	-
Laos	4 500	-	-	1 500	6 000	-	6 000	4 500	1 500	-
Laos People's Democratic Republic	2 000	-	-	1 000	3 000	-	3 000	2 000	1 000	-
Lesotho	-	-	-	-	-	-	-	-	-	-

Schedule 18 (continued)

Trust funds/Governments	Balance due 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance due 31 December 1981	Composition of balance	
			Local currency	U.S. Dollars				For 1981 and prior years	For 1982
Liberia	-	-	-	10 000	10 000	-	10 000	-	10 000
Malawi	7 500	241	-	7 550	15 291	7 741	7 550	-	7 550
Maldives	1 100	-	-	600	1 700	1 100	600	-	600
Mali	450	-	-	-	450	450	-	-	-
Mauritius	-	1 694	-	-	1 694	1 694	-	-	-
Morocco	12 987	(2 117)	50 000	9 615	20 485	10 870	9 615	-	9 615
Nepal	-	1 000	-	-	1 000	1 000	-	-	-
Netherlands	8 894 231	(1 170 812)	14 500 000	6 041 667	13 765 086	7 723 419	6 041 667	-	6 041 667
Niger	73 991	(15 062)	-	-	58 929	-	58 929	58 929	-
Nigeria	6 794	(1 103)	-	-	5 691	-	5 691	5 691	-
Norway	3 400 000	4 286 936	28 000 000	4 912 281	12 599 217	7 686 936	4 912 281	-	4 912 281
Pakistan	192 324	-	-	-	192 324	96 162	96 162	-	-
Philippines	20 000	-	-	-	20 000	20 000	-	-	-
Samoa	-	1 000	-	-	1 000	1 000	-	-	-
Senegal	182 460	-	-	-	182 460	-	182 460	-	-
Sudan	15 000	-	-	-	15 000	-	15 000	-	-
Sweden	6 976 744	(1 369 121)	32 000 000	5 893 186	11 500 809	5 607 623	5 893 186	-	5 893 186
Switzerland	-	-	3 850 000	2 187 500	2 187 500	2 187 500	-	-	3 400
Tunisia	4 063	1 205	1 700	3 400	8 668	4 184	4 484	10 680	153 153
Turkey	306 306	-	-	153 153	459 459	295 626	163 633	-	-
Uganda	-	1 923	-	-	1 923	1 923	-	-	-
United Republic of Cameroon	68 784	(4 375)	330 000	1 166	65 575	52 909	12 666	11 500	1 166
United Republic of Tanzania	2 457	(33)	20 000	2	4 848	2 424	2 424	-	2 424
United States of America	2 000 000	2 000 000	-	-	4 000 000	2 000 000	2 000 000	2 000 000	1 000
Viet Nam	1 000	-	-	1 000	2 000	1 000	1 000	-	2 300
Yemen	4 000	-	-	2 300	6 300	2 000	4 300	2 000	-
Yugoslavia	300 000	-	-	-	300 000	300 000	-	-	-
Zambia	25 000	-	-	-	48 000	-	48 000	25 000	21 000
Total	29 060 388	3 607 540	-	24 383 882	57 051 819	29 667 772	27 384 047	5 187 665	22 196 382

(Statement VII)

(Note 7)

Schedule 18 (continued)

Trust funds/Governments	Balance due 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance due 31 December 1981	Composition of balance	
			Local currency	U.S. Dollars				For 1981 and Prior years	For 1982
United Nations Revolving Fund For Natural Resources Exploration									
Bangladesh	-	-	-	1 000	1 000	-	1 000	-	1 000
Belgium	-	133 333	-	-	133 333	-	133 333	-	-
Chile	-	-	-	5 000	5 000	-	5 000	-	5 000
Indonesia	-	20 000	-	-	20 000	20 000	-	-	-
Iraq	10 000	-	3 500	11 864	21 864	-	21 864	10 000	11 864
Italy	1 098 901	(258 565)	-	-	840 336	840 336	-	-	-
Japan	-	2 000 000	-	-	2 000 000	-	2 000 000	-	-
Mali	-	450	-	-	450	450	-	-	-
Panama	2 000	-	-	1 000	3 000	1 000	2 000	1 000	1 000
Uganda	-	51	-	-	51	51	-	-	-
	<u>1 110 901</u>	<u>1 895 269</u>	<u>-</u>	<u>18 864</u>	<u>3 025 034</u>	<u>861 837</u>	<u>2 163 197</u>	<u>2 144 332</u>	<u>18 864</u>
Total								(Note 7)	
United Nations Trust Fund For Sudanese-Sudanese Activities									
A. Voluntary contributions									
Chile	-	-	-	5 000	5 000	-	5 000	-	5 000
Ireland	-	28 612	-	-	28 612	28 612	-	-	-
Italy	549 451	(549 451)	-	-	-	-	-	-	-
Portugal	-	-	-	10 000	10 000	-	10 000	-	10 000
Sudan	-	2 400	-	-	2 400	2 400	-	-	-
United Republic of Cameroon	-	6 975	-	13 251	20 226	6 975	13 251	-	13 251
Yugoslavia	10 000	-	-	-	10 000	9 601	399	-	-
	<u>559 451</u>	<u>(511 464)</u>	<u>-</u>	<u>28 251</u>	<u>76 238</u>	<u>47 588</u>	<u>28 650</u>	<u>399</u>	<u>28 251</u>
Total								(Note 7)	
B. Cost-sharing contributions									
Australia	-	-	114 180	114 180	114 180	114 180	-	-	-
Denmark	787 700	-	139 179	926 879	926 879	926 879	-	-	-
Finland	150 150	-	313 953	464 103	150 150	150 150	313 953	-	313 953
Germany, Federal Republic of	-	1 165 021	-	-	1 165 021	1 165 021	-	-	-
Italy	1 025 533	-	-	1 025 533	1 025 533	605 365	420 168	-	-
Netherlands	-	983 379	-	-	983 379	983 379	-	-	-
	<u>-</u>	<u>4 111 783</u>	<u>-</u>	<u>567 312</u>	<u>4 679 095</u>	<u>3 944 974</u>	<u>734 121</u>	<u>420 168</u>	<u>313 953</u>
Total								(Note 7)	

Schedule 18 (continued)

Trust funds/Governments Voluntary Fund	Balance due 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance due 31 December 1981	Composition of balance	
			Local currency	U.S. dollars				For 1981 and prior years	For 1982
United Nations Volunteers Programme-Special									
Austria	7 700	-	-	7 700	15 400	7 700	7 700	-	7 700
Bangladesh	-	-	-	1 000	1 000	-	1 000	-	1 000
Belgium	238 065	177 491	-	-	435 556	222 222	213 334	213 334	-
Bhutan	500	-	-	575	1 075	500	575	-	575
Botswana	544	(34)	500	571	1 081	510	571	-	571
Burkina Faso	10 000	-	-	10 000	20 000	10 000	10 000	-	10 000
Brazil	15 254	(2 677)	-	-	12 577	12 577	-	-	-
Denmark	441	(46)	-	-	395	-	395	395	-
Guinea-Bissau	5 000	-	-	5 000	10 000	5 000	5 000	-	5 000
India	-	-	-	1 000	1 000	-	1 000	-	1 000
Indonesia	274 725	(64 641)	200 000 000	168 067	378 151	-	378 151	210 084	168 067
Italy	200	-	-	200	400	-	400	200	200
Lesotho	200	-	-	2 275	12 275	10 275	2 000	-	2 000
Liberia	1 600	8 675	-	5 000	10 000	5 000	5 000	-	5 000
Morocco	5 000	-	-	193 750	393 750	200 000	193 750	-	193 750
Netherlands	200 000	-	465 000	87 719	87 719	-	87 719	-	87 719
Norway	-	-	500 000	-	1 000	1 000	-	-	-
Philippines	-	1 000	-	500	500	-	500	-	500
Solomon Islands	-	-	-	3 000	3 000	-	3 000	-	3 000
Sri Lanka	-	-	-	-	103 865	103 865	-	-	-
Switzerland	-	103 865	-	-	103 865	1 500	1 500	-	1 500
Thailand	1 500	-	-	1 500	3 000	1 000	1 000	-	-
Trust Territory of the Pacific Islands	-	1 000	-	-	1 000	-	-	-	-
Tunisia	5 000	(1 000)	2 300	4 600	8 600	-	8 600	4 000	4 600
Uganda	-	38	-	-	38	-	-	-	-
United States of America	300 000	-	-	-	300 000	-	300 000	300 000	-
Total	1 085 579	223 671	-	492 182	1 801 382	581 187	1 220 195	728 013	492 182

(Statement 1)

(Note 7)

Schedule 18 (continued)

Trust funds/Governments and Technology For Development	Balance due 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance due 31 December 1981	Composition of balance	
			Local currency	U.S. dollars				For 1981 and prior years	For 1982
Algeria	-	100 000	-	-	100 000	-	100 000	-	-
Argentina	250 000	-	-	-	250 000	250 000	-	-	-
Austria	1 000 000	-	-	-	1 000 000	1 000 000	-	-	-
Bangladesh	-	2 000	-	2 000	4 000	2 000	-	-	2 000
Belgium	-	93 333	-	-	93 333	-	93 333	-	-
Bhutan	-	-	-	1 000	1 000	-	1 000	-	1 000
Botswana	-	-	-	1 143	1 143	-	1 143	-	1 143
Chile	20 000	-	1 000	-	20 000	-	-	-	-
Cuba	77 465	(2 635)	-	-	74 830	20 000	-	-	-
Denmark	1 864 407	(315 111)	-	-	2 323 944	774 648	1 549 296	774 648	774 648
Ecuador	20 000	-	-	-	20 000	-	20 000	20 000	-
Egypt	17 143	-	-	6 085	23 228	17 143	6 085	-	6 085
Fiji	1 000	-	5 000	1 000	2 000	1 000	1 000	-	1 000
Finland	1 052 632	(133 092)	4 000 000	930 233	1 849 773	919 540	930 233	-	930 233
France	-	-	1 000 000	176 991	176 991	-	176 991	-	176 991
Greece	50 000	-	-	-	50 000	50 000	-	-	-
Guinea	-	5 006	-	-	5 006	-	-	-	-
Guinea-Bissau	2 441	(46)	-	-	2 395	-	2 395	-	-
Guyana	3 137	(470)	-	2 684	5 351	2 667	2 684	-	2 684
Honduras	2 000	-	8 052	2 000	4 000	2 000	2 000	-	2 000
India	48 117	-	-	-	48 117	-	-	-	-
Indonesia	-	(9 096)	-	-	39 021	(31 883)	90 904	90 904	-
Italy	8 791 209	(2 206 847)	-	12 000	24 029	12 029	12 000	-	12 000
Jamaica	-	7 964	-	-	7 964	6 584 362	-	-	-
Jordan	-	-	-	-	-	7 964	-	-	-
Kenya	15 000	-	-	17 000	32 000	15 000	17 000	-	17 000
Lesotho	5 000	-	-	-	5 000	-	5 000	5 000	-
Madagascar	8 969	-	-	-	8 969	-	575	575	-
Malawi	1 000	(1 901)	-	-	7 068	-	7 068	7 068	-
Morocco	10 000	-	-	1 000	2 000	-	1 000	-	-
Netherlands	5 000 000	-	-	-	10 000	-	10 000	-	1 000
Nigeria	250 000	-	-	-	5 000 000	914 478	-	-	-
Norway	2 040 816	(99 069)	-	-	250 000	250 000	4 085 522	4 085 522	-
Palistan	20 202	-	-	-	1 941 747	1 941 747	-	-	-
Papua New Guinea	-	-	-	-	20 202	20 202	-	-	-
Republic of Korea	30 000	-	-	1 500	1 500	-	1 500	-	1 500
Samoa	1 000	-	-	-	30 000	-	-	-	-
Seychelles	-	1 000	-	-	2 000	30 000	-	-	-
Sierra Leone	10 000	-	-	500	500	-	-	-	500
Singapore	1 000	-	-	-	10 000	5 000	5 000	-	-
Somalia	2 000	-	-	-	1 000	1 000	-	-	-
Sudan	5 000	-	-	-	2 000	-	2 000	2 000	-
Sweden	2 500 000	-	-	-	5 000	-	5 000	5 000	-
					2 500 000	2 500 000	-	-	-

Schedule 18 (continued)

	Balance due 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance due 31 December 1981	Composition of balance	
			Local currency	U.S. dollars				For 1981 and prior years	For 1982
Trust funds/Governments									
United Nations Interim Fund For Science and Technology For Development									
Switzerland	-	431 341	-	-	431 341	431 341	-	-	-
Thailand	50 000	-	-	25 000	75 000	-	75 000	50 000	25 000
Tunisia	100 000	-	-	-	100 000	98 275	1 725	1 725	-
Turkey	5 000	-	-	-	5 000	-	5 000	5 000	-
United Republic of Cameroon	6 727	(1 426)	-	-	5 301	-	5 301	5 301	-
United Republic of Tanzania	3 614	71	-	-	3 685	-	-	-	-
Venezuela	197 662	-	-	-	197 662	100 000	97 662	97 662	-
Yugoslavia	200 000	-	-	-	200 000	200 000	-	-	-
Zambia	20 000	-	31 800	57 000	77 000	54 945	22 055	-	-
Total	23 683 316	(2 116 949)	-	2 011 784	23 577 951	16 239 979	7 337 972	5 361 133	22 055
						(Statement XI)		(Note 7)	
Afghanistan	-	5 000	-	5 000	10 000	5 000	5 000	-	5 000
Bhutan	1 000	-	-	1 000	2 000	1 000	1 000	-	1 000
Bolivia	1 000	-	-	500	1 500	-	1 500	1 000	500
Botswana	1 633	(1 04)	1 500	1 714	3 243	1 529	1 714	-	1 714
Brazil	10 000	10 000	-	10 000	30 000	20 000	10 000	-	10 000
Chad	4 16	(954)	-	-	3 732	-	3 732	3 732	-
Democratic Yemen	1 000	-	-	-	1 000	1 000	-	-	-
Laos People's Democratic Republic	1 000	-	-	1 000	2 000	-	2 000	1 000	1 000
Lesotho	2 000	-	-	1 000	3 000	-	3 000	2 000	1 000
Libyan Arab Jamahiriya	50 000	-	-	-	50 000	-	50 000	50 000	-
Malawi	2 000	-	-	2 100	4 100	2 000	2 100	-	2 100
Mali	-	500	-	-	500	500	-	-	-
Nepal	-	2 000	-	-	2 000	2 000	-	-	-
Peru	1 000	-	-	-	1 000	-	1 000	-	-
Philippines	2 500	-	-	-	2 500	-	-	-	-
Senegal	15 000	-	-	-	15 000	-	15 000	15 000	-
Sierra Leone	-	-	-	1 070	1 070	-	1 070	-	1 070
Thailand	2 000	-	-	1 000	3 000	2 000	1 000	-	1 000
Togo	952	707	200 000	707	2 366	-	2 366	1 659	707
Tunisia	2 415	(502)	1 100	2 200	4 113	1 913	2 200	-	2 200
Uganda	-	128	-	-	128	128	-	-	-
Zambia	35 000	-	-	40 000	75 000	-	75 000	35 000	40 000
Zimbabwe	-	-	-	2 000	2 000	-	2 000	-	-
Total	133 186	16 775	-	69 291	219 252	39 570	179 682	110 391	69 291
						(Statement XII)		(Note 7)	

Schedule 18 (concluded)

Trust funds/Governments	Balance due 31 December 1980	Additions and adjustments	Pledge for 1982		Total	Collected in 1981	Balance due 31 December 1981	Composition of balance	
			Local currency	U.S. dollars				For 1981 and prior years	For 1982
<u>United Nations Trust Fund for Operational Programs in Lesotho</u>									
Sweden	1 395 349	(735 645)	3 000 000	552 486	1 212 190	659 703	552 487	-	552 487
Total	1 395 349	(735 645)	3 000 000	552 486	1 212 190	659 703	552 487	-	552 487
Statement XV)									
<u>United Nations Trust Fund for Operational Personnel in Swaziland</u>									
Sweden	170 542	(170 542)	733 333	135 052	135 052	-	135 052	-	135 052
Total	170 542	(170 542)	733 333	135 052	135 052	-	135 052	-	135 052
<u>UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia</u>									
The United Nations Fund for Namibia (Nationhood Programme)	-	770 223	-	-	770 223	770 223	-	-	-
Total	-	770 223	-	-	770 223	770 223	-	-	-
(Statement XIII)									
<u>UNDP Trust Fund for Projects financed by the Voluntary Fund For the United Nations Decade for Women</u>									
Voluntary Fund for the United Nations Decade for Women	-	2 566 537	-	-	2 566 537	2 566 537	-	-	-
Total	-	2 566 537	-	-	2 566 537	2 566 537	-	-	-
(Statement XIV)									
<u>UNDP Energy Account</u>									
Finland	-	-	2 000 000	465 116	465 116	-	465 116	-	465 116
Netherlands	2 403 846	(480 769)	-	-	1 923 077	1 923 077	-	-	-
Sweden	-	920 810	-	-	920 810	920 810	-	-	-
Total	2 403 846	440 041	-	465 116	3 309 003	2 843 887	465 116	-	465 116
(Statement XV)									

Schedule 19

UNDP: TRUST FUNDS ADMINISTERED BY UNDP
Investments as at 31 December 1981
 (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		119 018	119 018
Call accounts	United States dollars	12.6250	<u>1 000 000</u>	<u>1 000 000</u>
		(Statement VI)		<u>1 119 018</u>
Total				
<u>United Nations Capital Development Fund</u>				
Current accounts	United States dollars		2 389	
	Netherlands guilders		11 987	
	Swedish kronor		23 125	
	Turkish lire		<u>1 136</u>	38 637
Interest-bearing accounts	United States dollars	12.2500	<u>7 585 106</u>	7 585 106
Call accounts	United States dollars	12.6250	<u>14 900 000</u>	14 900 000
Time deposits	United States dollars	15.2500	4 000 000	
	United States dollars	15.7500	2 000 000	
	United States dollars	15.7500	3 600 000	
	United States dollars	19.2500	3 000 000	
	United States dollars	15.5625	2 000 000	
	United States dollars	11.1250	10 000 000	
	United States dollars	16.9375	2 400 000	
	United States dollars	17.0625	3 000 000	
	United States dollars	17.2500	4 000 000	
	United States dollars	16.4375	1 000 000	
	United States dollars	16.4375	1 000 000	
	United States dollars	16.5000	1 000 000	
	United States dollars	16.5000	1 000 000	
	United States dollars	18.1250	4 800 000	
	United States dollars	16.1250	1 700 000	
	United States dollars	16.0625	4 500 000	
	United States dollars	16.8750	1 000 000	
	United States dollars	16.5000	2 000 000	
	United States dollars	17.6250	3 200 000	
	Norwegian kroner	12.0000	<u>4 385 965</u>	<u>59 585 965</u>
Total		(Statement VII)		<u>82 109 709</u>

Schedule 19 (continued)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Capital Development Fund (continued)</u>				
<u>Operational Reserve</u>				
Time deposits	United States dollars	17.6250	900 000	
	United States dollars	16.5000	4 000 000	
	United States dollars	15.3750	2 700 000	7 600 000
World Bank bonds	United States dollars	12.6500	10 000 000	
	United States dollars	14.0000	5 000 000	15 000 000
Total		(Statement VII)		<u>22 600 000</u>
<u>Guaranty Reserve</u>				
Time deposits	United States dollars	15.7500	790 000	700 000
Total		(Statement VII)		<u>700 000</u>
<u>United Nations Revolving Fund for Natural Resources Exploration</u>				
Current accounts	United States dollars	5.2500	18 066	18 066
Interest-bearing accounts	United States dollars	12.2500	1 600 000	1 600 000
Call accounts	United States dollars	13.7500	500 000	
	United States dollars	12.6250	1 000 000	1 500 000
Time deposits	United States dollars	17.8760	2 000 000	
	United States dollars	17.2500	1 950 000	
	United States dollars	16.3125	1 000 000	
	United States dollars	16.5625	1 500 000	
	United States dollars	16.5625	1 000 000	
	United States dollars	16.5625	500 000	
	United States dollars	16.3125	1 000 000	
	United States dollars	16.8750	1 500 000	
	United States dollars	14.0000	1 000 000	
	United States dollars	13.0000	2 000 000	
	United States dollars	14.0000	1 800 000	15 250 000
Total		(Statement VIII)		<u>18 368 066</u>
<u>United Nations Trust Fund for Sudano-Sahelian Activities</u>				
Current accounts	United States dollars	5.2500	48 632	
	Italian lire		13 710	62 342
Interest-bearing accounts	United States dollars	12.2500	1 615 000	1 615 000
Call accounts	United States dollars	13.0000	1 180 019	1 180 019
Time deposits	United States dollars	13.6250	3 300 000	
	United States dollars	17.6250	1 600 000	
	United States dollars	16.7500	5 000 000	
	United States dollars	16.1250	1 000 000	
	United States dollars	13.3750	1 000 000	
	United States dollars	13.3125	2 800 000	14 700 000
Total		(Statement IX)		<u>17 557 361</u>

Schedule 19 (continued)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Volunteers programme</u>				
Current accounts	United States dollars	5.2500	<u>155,425</u>	155 425
Call accounts	United States dollars	12.6250	<u>1 000 000</u>	1 000 000
Time deposits	United States dollars	18.6250	700 000	
	United States dollars	13.6250	450 000	
	United States dollars	14.0000	<u>100 000</u>	<u>1 250 000</u>
Total		(Statement X)		<u>2 405 425</u>
<u>United Nations Interim Fund for Science and Technology for Development</u>				
Current accounts	United States dollars	5.2500	<u>31 522</u>	31 522
Interest-bearing accounts	United States dollars	12.2500	<u>1 800 000</u>	1 800 000
Call accounts	United States dollars	12.6250	<u>5 000 000</u>	5 000 000
Time deposits	United States dollars	18.4375	8 000 000	
	United States dollars	17.2500	1 800 000	
	United States dollars	17.0000	1 000 000	
	United States dollars	16.8125	1 000 000	
	United States dollars	13.1250	<u>750 000</u>	<u>12 650 000</u>
Total		(Statement XI)		<u>19 481 522</u>
<u>United Nations Special Fund for Land-locked Developing Countries</u>				
Current accounts	United States dollars	5.2500	<u>62,368</u>	62 368
Time deposits	United States dollars	13.6250	150 000	
	United States dollars	13.6250	643 567	
	United States dollars	13.6250	<u>70 000</u>	<u>863 567</u>
Total		(Statement XII)		<u>925 935</u>
<u>UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia</u>				
Current accounts	United States dollars	5.2500	<u>69 463</u>	69 463
Call accounts	United States dollars	12.6250	<u>1 600 000</u>	1 600 000
Time deposits	United States dollars	13.6250	<u>3 314 000</u>	<u>3 314 000</u>
Total		(Statement XIII)		<u>4 983 463</u>

Schedule 19 (concluded)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Trust Fund for Operational Programme in Lesotho</u>				
Current accounts	United States dollars	5.2500	<u>23 345</u>	23 345
Call accounts	United States dollars	12.6250	<u>100 000</u>	100 000
Time deposits	United States dollars	13.6250	900 000	
	United States dollars	13.6250	<u>356 000</u>	<u>1 256 000</u>
Total		(Statement XV)		<u>1 379 345</u>
<u>United Nations Trust Fund for the Provision of Operational (OPEX) Personnel in Swaziland</u>				
Current accounts	United States dollars	5.2500	<u>29 553</u>	29 553
Time deposits	United States dollars	13.6250	<u>55 000</u>	<u>55 000</u>
Total		(Statement XV)		<u>84 553</u>
<u>UNROB residual funds - Bangladesh</u>				
Current accounts	United States dollars	5.2500	<u>70 377</u>	70 377
Time deposits	United States dollars	13.6250	230 000	
	United States dollars	13.6250	<u>750 000</u>	<u>980 000</u>
Total		(Statement XV)		<u>1 050 377</u>
<u>UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women</u>				
Current accounts	United States dollars	5.2500	<u>59,929</u>	59 929
Current accounts	United States dollars	12.6250	240 000	
	United States dollars	12.6250	<u>1 000 000</u>	1 240 000
Time deposits	United States dollars	12.8750	900 000	
	United States dollars	14.5000	<u>1 400 000</u>	<u>2 300 000</u>
Total		(Statement XIV)		<u>3 599 929</u>
<u>UNDP Energy Account</u>				
Current accounts	United States dollars	5.2500	<u>5 000</u>	5 000
Time deposits	United States dollars	13.6250	<u>2 998 000</u>	<u>2 998 000</u>
Total		(Statement XV)		<u>3 003 000</u>
Grand total				<u>179 367 702</u>

Schedule 20

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources Exploration

Administrative and programme support costs

Budget appropriations and expenditure

for the biennium 1980-1981 ended 31 December 1981

(United States dollars)

	<u>Appropriations</u>	<u>Disbursements</u>	<u>Expenditure</u> <u>Unliquidated</u> <u>obligations as at</u> <u>31 December 1981</u>	<u>Total</u> <u>expenditure</u>	<u>Unencumbered</u> <u>balance</u>
Gross appropriation and expenditure	2 513 400	2 202 566	24 867	2 227 433	
Deduct: <u>Income</u>	266 400	240 682	-	240 682	
Staff assessment income					
<u>Net appropriation and expenditure</u>	<u>2 247 000</u>	<u>1 961 884</u>	<u>24 867</u>	<u>1 986 751 a/</u>	<u>260 249</u>

a/ Consisting of: 1 086 389 - charged against 1980 resources of the United Nations Revolving Fund for Natural Resources Exploration (as per statement VIII)
900 362 - charged against 1981 resources of the United Nations Revolving Fund for Natural Resources Exploration (as per statement VIII)

1 986 751

Schedule 21

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudano-Sahelian Activities

Administrative and programme support costs

Budget appropriations and expenditure

for the biennium 1980-1981 ended 31 December 1981

(United States dollars)

	Expenditure			Unencumbered
	Unliquidated			balance
	Appropriations	Disbursements	obligations as at 31 December 1981	Total expenditure
Gross appropriation and expenditure	2 117 000	2 039 538	84 050	2 123 588
Deduct:				
Income				
Staff assessment income	274 000	290 165	-	290 165
Net appropriation and expenditure	1 843 000	1 749 373	84 050	1 833 423 a/
				9 577

a/ Consisting of: 722 960 - charged against 1980 resources of UNO (as per statement IX)
1 110 463 - charged against 1981 resources of UNO (as per statement IX)

1 833 423

Schedule 22

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudano-Sahelian Activities
 United Nations Development Programme/United Nations Environment Programme
 Joint Venture: Plan of Action to Combat Desertification

Institutional support costs

Budget appropriations and expenditure
 for the biennium 1980-1981 ended 31 December 1981
 (United States dollars)

	Appropriations	Disbursements	Expenditure		Unencumbered balance
			Unliquidated obligations as at 31 December 1981	Total expenditure	
Gross appropriation and expenditure	1 822 100	1 774 720	51 118	1 825 838	
Deduct:					
Income					
Staff assessment income	190 100	201 692	-	201 692	
UNEP share of the joint venture	816 000	786 514	25 559	812 073	
Net appropriation and expenditure	1 006 100	988 206	25 559	1 013 765	
	816 000	786 514	25 559	812 073 a/	3 927

a/ Consisting of: 414 476 - charged against 1980 resources of UNDP (as per statement I)
 397 597 - charged against 1981 resources of UNDP (as per statement I and note 15 (b)).

812 073

Schedule 23

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Interim Fund for Science and Technology for Development

Administrative and programme support costs

Budget appropriations and expenditure

for the biennium 1980-1981 ended 31 December 1981

(United States dollars)

	<u>Appropriation</u>	<u>Disbursements</u>	<u>Expenditure</u>		<u>Total expenditure</u>	<u>Unencumbered balance</u>
			<u>Unliquidated obligations as at 31 December 1981</u>			
Expenditure		2 203 925	24 811		2 228 736	
Deduct:						
Income						
Staff assessment income		295 191	-		295 191	
Net appropriation and expenditure	1 939 460	1 908 734	24 811		1 933 545 a/	5 915

a/ Consisting of: 880 460 - charged against 1980 resources of the United Nations Fund for Science and Technology for Development (as per statement XI)
 1 053 085 - charged against 1981 resources of the United Nations Fund for Science and Technology for Development (as per statement XI)

1 933 545

Schedule 24

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
AND TRUST FUNDS ADMINISTERED BY UNDPBudget appropriations for the biennium 1980-1981
(United States dollars)

	Original appropriations	Supplementary appropriations 1980 (United States dollars)	Supplementary appropriations 1981	Revised appropriations
I. Gross appropriations				
<u>Resources of UNDP</u>				
(i) UNDP (excluding OPE)	207 615 800		32 662 800	240 278 600
(ii) UNV	3 614 500		817 600	4 432 100
(iii) UNCDF	1 645 200		1 668 800	3 314 000
	<u>212 875 500^a</u>		<u>35 149 200</u>	<u>248 024 700</u>
(iv) OPE (including support services)				
OPE	7 123 100 ^b		1 974 500	9 097 600
Support services	1 994 500 ^c		1 228 400	3 222 900
	<u>9 117 600</u>		<u>3 202 900</u>	<u>12 320 500</u>
(v) UNSO-UNDP/UNEP joint venture	1 371 000 ^d	451 100	-	1 822 100
	<u>223 364 100</u>	<u>451 100</u>	<u>38 352 100</u>	<u>262 167 300</u>
<u>Resources of United Nations Revolving Fund for Natural Resources Exploration</u>				
United Nations Revolving Fund for Natural Resources Exploration	1 574 700 ^f		938 700	2 513 400
<u>Resources of UNSO</u>				
United Nations Trust Fund for Sudan-Sahelian Activities	1 849 400 ^g		267 600	2 117 000
	<u>226 788 200</u>	<u>451 100</u>	<u>39 558 400</u>	<u>266 797 700</u>
TOTAL GROSS APPROPRIATIONS				
II. Income				
<u>Resources of UNDP</u>				
(i) UNDP (excluding OPE)	43 812 000		3 667 700	47 479 700
(ii) UNV	258 100		423 900	682 000
(iii) UNCDF	211 500		202 700	414 200
	<u>44 281 600^h</u>		<u>4 294 300</u>	<u>48 575 900</u>
(iv) OPE (including support services)				
OPE				
Support costs reimbursements from UNDP, UNCDF and UNSO	6 180 100		1 791 100	7 971 200
Other income	943 000 ^b		183 400	1 126 400
Support services				
Support costs reimbursements from UNDP	1 666 400		1 087 100	2 753 500
Other income	328 100 ^c		141 300	469 400
	<u>9 117 600</u>		<u>3 202 900</u>	<u>12 320 500ⁱ</u>
(v) UNSO-UNDP/UNEP joint venture	756 350 ^e	249 750	-	1 006 100
	<u>54 155 550</u>	<u>249 750</u>	<u>7 497 200</u>	<u>61 902 500</u>
<u>Resources of United Nations Revolving Fund for Natural Resources Exploration</u>				
	181 200 ^f		85 200	266 400
	<u>258 700^g</u>		<u>15 300</u>	<u>274 000</u>
<u>Resources of UNSO</u>				
	54 595 450	249 750	7 597 700 ^j	62 442 900 ^j
TOTAL INCOME				

III. Net appropriations

<u>Resources of UNDP</u>				
(i)	UNDP (excluding OPE)	163 803 800	28 995 100	192 798 900
(ii)	UNV	3 356 400	393 700	3 750 100
(iii)	UNCDF	1 433 700	1 466 100	2 899 800
		<u>168 593 900^{a/}</u>	<u>30 854 900</u>	<u>199 448 800^{b/}</u>
(iv)	OPE (including support services)			
	OPE	-	-	-E/
	Support services	-	-	-E/
(v)	UNSO-UNDP/UNEP joint venture	614 650 ^{d/}	201 350	816 000 ^{e/}
		<u>169 208 550</u>	<u>201 350</u>	<u>200 264 800</u>
<u>Resources of United Nations Revolving Fund for Natural Resources Exploration</u>				
		1 393 500	853 500	2 247 000 ^{f/}
<u>Resources of UNSO</u>				
		<u>1 590 700</u>	<u>252 300</u>	<u>1 843 000^{g/}</u>
<u>TOTAL NET APPROPRIATIONS</u>				
		<u>172 192 750</u>	<u>201 350^{h/}</u>	<u>204 354 800^{i/}</u>

Foot-notes:

a/ As per Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. I, para. 22.

b/ Ibid., para. 25:

	<u>Gross</u>	<u>Income</u>
from UNDP resources	4,780,300	634,900
from UNCDF resources	1,877,400	265,800
from UNSO resources	<u>465,400</u>	<u>42,300</u>
	<u>7,123,100</u>	<u>943,000</u>

c/ Ibid., para. 26:

	<u>Gross</u>	<u>Income</u>
for support services	1,174,500	218,100
for support services (Inter-Agency Procurement Services Unit)	<u>820,000</u>	<u>110,000</u>
	<u>1,994,500</u>	<u>328,100</u>

d/ As per Official Records of the Economic and Social Council, 1979, Supplement No. 10 (E/1979/40), decision 79/44, para. 9.

e/ Ibid.:

Income from UNEP (half share of the joint venture)	685,500
Other income	<u>70,850</u>
	<u>756,350</u>

f/ Ibid., para. 7.

g/ Ibid., para. 8.

h/ Ibid., 1980, Supplement No. 12 (E/1980/42/Rev.1), decision 80/45, sect. II:

authorized expenditure (net)	816,000
less previously authorized (d/ above) (net)	<u>614,650</u>
increase authorized by decision 80/45	<u>201,350</u>

i/ Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/26.

j/ Ibid.

k/ As per schedule 7.

l/ As per schedule 8.

m/ As per schedule 22.

n/ As per schedule 20.

o/ As per schedule 21.

Schedule 25

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT AND TRUST FUNDS

Combined income and expenditure of UNDP and trust funds administered by UNDP for the year ended 31 December 1981
(Millions of United States dollars)

	Balance as at 1 January 1981	Income during 1981	Expenditure during 1981	Balance as at 31 December 1981
<u>Source of funds</u>				
<u>UNDP Account:</u>				
Voluntary contributions and other income	234.2	718.0	881.2 a/ b/	71.0
Special Measures Fund for the Least Developed Countries	19.4	12.9	15.0	17.3
Government cost-sharing contributions	30.8	62.6	56.5	36.9
Government cash counterpart contributions	4.8	10.8	10.1	5.5
Subtotal (Statement IV)	289.2	804.3	962.8	130.7
<u>Trust funds</u>				
Trust Fund for Assistance to Colonial Countries and Peoples (Statement VI)	0.9	0.2	(0.1)	1.2
United Nations Capital Development Fund (Statement VII)	69.5	42.1	48.8 c/	62.8
United Nations Revolving Fund for Natural Resources Exploration (Statement VIII)	20.5	3.9	5.7	18.7
United Nations Trust Fund for Sudano- Sahelian Activities (Statement IX)	18.3	6.6	8.5	16.4
United Nations Volunteers (Statement X)	2.2	1.4 b/	1.6	2.0
United Nations Interim Fund for Science and Technology for Development (Statement XI)	6.3	17.9	6.1 d/	18.1
United Nations Special Fund for Land-locked Developing Countries (Statement XII)	0.7	0.2	0.1	0.8
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (Statement XIII)	5.0	1.1	1.8	4.3
UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women (Statement XIV)	2.2	3.0	0.7	4.5
Other UNDP-administered trust funds (Statement XV)	2.3	4.0	2.0	4.3
Subtotal	127.9	80.4	75.2	133.1
Junior Professional Officers' Programme (Schedule 13)	2.3	6.0	5.9	2.4
Total	419.4	890.7	1043.9	266.2

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

b/ Includes transfer of \$0.25 million to the United Nations Volunteers programme.

c/ Includes net transfer to UNCDF Operational Reserve and Guaranty Reserve of \$0.6 million.

d/ Includes transfer to United Nations Interim Fund for Science and Technology for Development Programme Reserve of \$0.4 million.

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

Government contributions receivable for the current and prior years are shown in memorandum form in the balance sheets of UNDP (statement II) and the trust funds (statements VI to XV). Contributions pledged for future years are reflected in detail in schedules 1 to 4 for UNDP, and in schedule 18 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 1981 financial statements represent collections or adjustments in respect of amounts assessed in 1976 or prior years.

Government contributions towards the costs of UNDP field offices, which were previously accrued as income in the year to which they related, are now accounted for on a cash basis. The effect of this change in policy has been to reduce the host Governments' contributions towards field office costs and increase the net UNDP administrative and programme support costs by \$3.8 million for the 1980-1981 biennium (schedule 7).

(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 1981 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 \$479,409 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 \$400 or more a unit and with a serviceable life of at least five years, and items of equipment included in any special lists for which formal inventory records are maintained).

Note 2. 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 1981 was as follows:

		<u>United States</u> <u>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 for interregional projects in 1979	3 500 000	
Transfer to IPF for national liberation movements in 1979	3 150 000	
Transfer to Special Industrial Services in 1981 (Note 21)	<u>700 000</u>	10 350 000
Expenditure during 1977	5 188 061	
Expenditure during 1978	2 283 047	
Expenditure during 1979	2 517 707	
Expenditure during 1980	3 331 788	
Expenditure during 1981 (Schedule 6)	<u>4 458 347</u>	<u>17 778 950</u>
		<u>28 128 950</u>
Balance of Programme Reserve as at 31 December 1981		<u><u>11 371 050</u></u>

Note 3. Government letter of credit

The amount shown in statement VII represents an irrevocable letter of credit, payable on demand, in respect of a contribution made to UNCDF 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 \$35,844,719, consist of: (a) balances amounting to \$31,070,748 (net), which, after taking into account unliquidated obligations, are consistent with the balances as reported by participating and executing agencies; and (b) \$4,773,971 in respect of transactions which were not reflected in the operating fund accounts as at 31 December 1981, but will be recorded in those accounts in 1982.

Unliquidated obligations of participating and executing agencies are shown separately in statement II in the amount of \$166,748,601 and consist of \$150,904,800 in respect of agencies for whom operating funds are provided and \$15,843,801 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 1981 is shown in the financial statement relating to each trust fund (statements VI to XV) and can be summarized as follows:

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

<u>1980</u>		<u>1981</u>
49 697	Trust Fund for Assistance to Colonial Countries and Peoples	-
2 148 267	United Nations Revolving Fund for Natural Resources Exploration (Statement VIII)	233 035
726 324	United Nations Trust Fund for Sudano-Sahelian Activities (Statement IX)	88 753
276 585	United Nations Volunteers (Statement X)	9 457
-	UNDP Energy Account (Statement XV)	200 151
35 790	Fund of the United Nations for the Development of West Irian	-
-	United Nations Trust Fund for Operational Programme in Lesotho (Statement XV)	58
-	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland (Statement XV)	451
11 942	United Nations Korean Reconstruction Agency - residual assets	-
423 585	UNDP Trust Fund for Projects financed by the Voluntary fund for the United Nations Decade for Women	-
244 259	United Nations Interim Fund for Science and Technology for Development	-
-	UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (Statement XIII)	<u>67</u>
<u>3 916 449</u>	Total	<u>531 972</u>
		(Statement II)

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

<u>1980</u>		<u>1981</u>
4 060 855	United Nations Capital Development Fund (Statement VII)	748 911
-	United Nations Interim Fund for Science and Technology for Development (Statement XI)	43 988
-	Fund of the United Nations for the Development of West Irian (Statement XV)	70 407
-	Trust Fund for Assistance to Colonial Countries and Peoples (Statement XIV)	303
112 667	United Nations Special Fund for Land-locked Developing Countries (Statement XII)	10 234
-	UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women (Statement XIV)	681 851
359 616	United Nations Trust Fund for Operational Programme in Lesotho	-
2 415 596	UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia	-
50 000	United Nations Trust Fund for the Provision of Operational (OPEX) Personnel in Swaziland	-
8 768	Trust Fund Programme for the Republic of Zaire (Statement XV)	16 741
-	United Nations Korean Reconstruction Agency - residual assets (Statement XV)	9 492
670	Children's Famine Relief in Uganda (Trust Fund) (Statement XV)	670
<hr/> 7 008 172	Total	<hr/> 1 582 597
<hr/>		<hr/>
		(Statement II)

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 1981 were as follows:

<u>Contribution</u>	<u>1977 and prior years</u>	<u>1978</u>	<u>1979</u> (United States dollars)	<u>1980</u>	<u>1981</u>	<u>Total</u>
Voluntary contributions (Schedule 1)	474 738	551 953	903 900	1 343 055	35 371 788	38 645 434
Voluntary contributions for the Special Measures Fund for the Least Developed Countries (Schedule 1)	-	-	-	-	395	395
Assessed programme costs (Schedule 2)	348 536	-	-	-	-	348 536
Cost-sharing contributions (Schedule 3)	228 010	278 653	618 985	4 970 619	24 215 472	30 371 739
Cash counterpart contributions (Schedule 4)	-	274 152	654 139	1 151 705	3 116 117	5 196 113
	1 111 284	1 104 758	2 177 024	7 465 379	62 703 772	74 562 217
(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 1981 were as follows:

<u>Trust fund</u>	<u>1977 and prior years</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>Total</u>
			(United States dollars)			
Trust Fund for Assistance to Colonial Countries and Peoples (Schedule 18)	100 000	-	-	-	-	100 000
United Nations Capital Development Fund (Schedule 18)	126 990	20 000	77 320	66 820	4 896 535	5 187 665
United Nations Revolving Fund for Natural Resources Exploration (Schedule 18)	10 000	-	-	-	2 134 333	2 144 333
United Nations Trust Fund for Sudano-Sahelian Activities (Schedule 18)	-	-	-	420 567	-	420 567
United Nations Volunteers (Schedule 18)	-	-	-	300 000	428 013	728 013
United Nations Interim Fund for Science and Technology for Development (Schedule 18)	-	-	-	5 039 433	321 700	5 361 133
United Nations Special Fund for Land-locked Developing Countries (Schedule 18)	-	52 946	6 786	6 952	43 707	110 391
	236 990	72 946	84 106	5 833 772	7 824 288	14 052 102

Note 8. Accounts payable

Accounts payable in the amount of \$53,619,214 shown in statement II include amounts totalling \$7,376,763 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 1981.

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 1981 and invested on its account. The status of the Operational Reserve as at 31 December 1981 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 \$250,000 was made in 1981 from the 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 \$3,934 as shown in statement V, comprises:

	<u>United States dollars</u>
Support costs paid to associated agencies	84 674
Support costs reimbursed by executing agencies	82 403
	2 271
Other sub-contracted support costs paid by the Office for Projects Execution	<u>1 663</u>
	<u>3 934</u>

Note 12. United Nations Revolving Fund for Natural Resources
Exploration

At its twenty-seventh session, the Governing Council approved the financing of an expert group meeting in order to assist in the 1981 review of the functions and institutional arrangements of the Revolving Fund, as well as the funding and repayments systems, including the possibility of activating the original mandate of the Fund to cover energy resources, and approved the maximum estimated cost of \$120,000 which was to be met from the Fund's general resources (decision 80/29).

The amount of \$67,600 reported in statement VIII represents the expenditure incurred for the Expert Group meeting held in January 1981 in connexion with the 1981 review in accordance with the above Governing Council decision.

Note 13. Unspent allocations and forward commitments

Based on information provided by the participating and executing agencies, unspent allocations issued as at 31 December 1981 amounted to \$1,115 million against which forward commitments entered into by the agencies were approximately \$249 million.

Note 14. United Nations Capital Development Fund

(a) Project expenditure of \$48,178,856, shown in statement VII, is composed of \$25,269,407 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 \$22,909,449, 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 \$644,423, 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 and increased to \$22.1 million in 1980, was further increased to \$22.6 million in 1981.

(c) As at 31 December 1981, contingent liabilities for guaranties entered into by UNCDF, in respect of bank loans granted by Government amounted to \$3,694,000. The fully funded Guaranty Reserve was adjusted to \$700,000 as at 31 December 1981, 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. At its twenty-eighth session, the Governing Council decided that the Fund should continue the partial funding system for one more year. In conformity with this decision, actual project allocations were made in 1981 amounting to \$71.0 million, and, as shown in the foot-note to statement VII, unspent allocations were \$52.2 million in excess of resources as at 31 December 1981.

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

(a) The amount of \$408,105, shown in statement IX as reimbursement of programme support costs to executing agencies, includes \$366,247 paid to the UNDP Office for Projects Execution, as reflected in schedule 8.

(b) The amount of \$736,757, shown in statement IX as due from UNDP/UNEP joint-venture projects, represents the net balance due, as at 31 December 1981, of contributions made to UNDO by UNDP and by UNEP for institutional and programme support in respect of the Plan of Action to Combat Desertification in the

Sudano-Sahelian region. The status of contributions received and expenditure incurred as at 31 December 1981 was as follows:

		United States dollars
Balance due as at 1 January 1981 (Statement IX)		(468 597)
Contributions received from UNDP and UNEP		
For institutional support	from UNEP	203 915
	from UNDP	416 035
For programme support	from UNEP	401 631
	from UNDP	359 121
For study to combat desertification	from UNEP	45 410
		<u>1 426 112</u>
Less: Expenditure		
For institutional support		
UNEP share	(397 598)	
UNDP share (Statement I)	<u>(397 597)</u>	(795 195)
For programme support		
UNEP share	(449 538)	
UNDP share	<u>(449 539)</u>	(899 077)
		(1 694 272)
Balance due as at 31 December 1981 (Statement IX)		<u>(736 757)</u>

UNDP's share of the joint-venture expenditure on programme support is included in the expenditure total shown in schedule 6 for UNDP as an executing agency.

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

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, an amount of \$464,304, representing 2 per cent of the contributions of \$6,975,193 received in 1980 and \$16,239,979 received in 1981, was transferred in 1981 from reserves to establish the Programme Reserve. Total expenditure charged to the Programme Reserve during 1981 amounted to \$464,064, leaving a balance of \$240 in the Programme Reserve as at 31 December 1981.

Note 17. Support costs of the 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 at the thirty-fourth session of the General Assembly and referred to in note 16 also included a determination that the Interim Fund shall be administered in accordance with the provisions of the annex to General Assembly resolution 34/218; paragraph 55 of that resolution makes reference to the proposals of the Administrator for staffing and other administrative resources to the end of 1981 in the amount of \$794,320 for 1980 (A/34/587/Add.2, annex I) and \$1,145,140 (Ibid., annex II) for 1981, and totalling \$1,939,460 (schedule 23) for the two-year period 1980-1981. At its thirty-fifth session, the Assembly authorized the Administrator to incur staff and other administrative costs for 1981 within the level indicated in the above-mentioned document (resolution 35/217).

Note 18. Amounts charged to indicative planning figures in respect of unpaid balances of assessed programme costs

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 remained unpaid at the end of 1980 to the indicative planning figure of the countries concerned.

In accordance with this decision, an amount of \$1,187,783 was transferred to indicative planning figures in 1980, and a further \$358,824 in 1981. The transfer of \$358,824 is included in the expenditure total shown in schedule 6 for UNDP as an executing agency.

Note 19. Trust Fund For Assistance to Colonial Countries and Peoples

The amount of \$120,240 shown in statement VI as net refund of expenditure is composed of the following:

	<u>United States dollars</u>
Adjustment to prior year's programme expenditure	(128 156)
Current year's programme expenditure	<u>7 916</u>
Net refund of expenditure	<u>(120 240)</u>

Note 20. Sectoral support

At its twenty-sixth session, the Governing Council approved an allocation of \$11,437,000 for sectoral support for the biennium 1980-1981 as a new line item in the main field programme costs. At its twenty-seventh session, the Governing Council increased the amount of this allocation to \$11,712,000.

Expenditure incurred during the biennium 1980-1981 amounted to \$10,629,145, as shown in statement I, and consisted of:

United States
dollars

5 060 065 - charged to 1980 resources

5 569 880 - charged to 1981 resources

10 629 945

Note 21. Special Industrial Services

The Governing Council, at its twenty-second session, approved an allocation for Special Industrial Services of \$17.5 million for 1977-1981. At its twenty-eighth session, the Governing Council authorized an increase in the level of Special Industrial Services from \$17.5 million to \$18.2 million, further authorizing a transfer of \$0.7 million from the Programme Reserve for this purpose.

Expenditure in 1981 under this heading amounts to \$1,563,234, as shown in statement I. Expenditure for the 1977-1981 cycle totals \$17.1 million, as shown on schedule 17.

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