

**FUND OF THE
UNITED NATIONS ENVIRONMENT PROGRAMME**

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the biennium ended 31 December 1983
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-NINTH SESSION

SUPPLEMENT No. 5F (A/39/5/Add.6)



UNITED NATIONS

New York, 1984

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.

[31 July 1984]

CONTENTS

| | <u>Page</u> |
|---|-------------|
| LETTERS OF TRANSMITTAL | v |
| I. FINANCIAL REPORT FOR THE BIENNIUM 1982-1983 ENDED 31 DECEMBER 1983 | 1 |
| II. REPORT OF THE BOARD OF AUDITORS | 8 |
| III. AUDIT OPINION | 13 |
| IV. ACCOUNTS FOR THE BIENNIUM 1982-1983 ENDED 31 DECEMBER 1983 | 15 |
| <u>Statement I.</u> Environment Fund: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 | 16 |
| Schedule 1.1 Environment Fund: status of contributions as at 31 December 1983 | 17 |
| Schedule 1.2 Environment Fund: summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and unobligated balance of allocations for Fund programme and Fund programme reserve activities for the biennium 1982-1983 ended 31 December 1983 | 20 |
| Schedule 1.3 Environment Fund: summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and unobligated balance of allotments for Fund programme and programme support costs for the biennium 1982-1983 ended 31 December 1983 | 21 |
| <u>Statement II.</u> Environment Fund: statement of assets, liabilities and Fund balance as at 31 December 1983 | 22 |
| Schedule 2.1 Environment Fund: cash and interest-bearing bank deposits as at 31 December 1983 | 23 |
| <u>Statement III.</u> UNEP general trust funds: combined statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and combined statement of assets and liabilities as at 31 December 1983 | 25 |
| Schedule 3.1 UNEP general trust funds: combined status of contributions as at 31 December 1983 | 28 |
| <u>Statement IV.1.</u> Other trust funds: UNEP Junior Professional Officers Programme financed by the Governments of Denmark, Federal Republic of Germany and Norway: combined statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and combined statement of assets and liabilities as at 31 December 1983 | 35 |

CONTENTS (continued)

| | <u>Page</u> |
|--|-------------|
| <u>Statement IV.2.</u> Other trust funds: international prizes in the field of the environment: combined statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and combined statement of assets and liabilities as at 31 December 1983 | 36 |
| <u>Statement V.1.</u> Environment Fund: special account for programme support costs: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983 | 37 |
| <u>Statement V.2.</u> Environment Fund: special account for the Plan of Action to Combat Desertification: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983 | 39 |
| <u>Statement VI.1.</u> Environment Fund: counterpart contributions: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983 | 40 |
| Schedule 6.1 Environment Fund: status of counterpart contributions as at 31 December 1983 | 41 |
| <u>Statement VI.2.</u> Environment Fund: non-convertible currency counterpart contribution to the Mediterranean Trust Fund: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983 | 42 |
| <u>Statement VII.</u> Revolving Fund (information): statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983 | 44 |
| Notes to the financial statements | 45 |

LETTERS OF TRANSMITTAL

31 March 1984

Sir,

Pursuant to regulation 11.4 of the Financial Regulations of the United Nations, as amended by General Assembly resolution 3192 (XXVIII) of 18 December 1973, and rule 213.3 of the Financial Rules of the United Nations Environment Programme, I have the honour to transmit the financial report and accounts of the United Nations Environment Programme for the biennium 1982-1983 ended 31 December 1983, which I hereby certify as correct.

Copies of this financial report and accounts are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) R. SCHMIDT
Assistant Executive Director
Office of the Environment Fund
and Administration

The Chairman of the Board of Auditors
United Nations
New York, N.Y. 10017

18 June 1984

Sir,

I have the honour to transmit to you the financial statements of the United Nations Environment Programme for the biennium ended 31 December 1983, which were submitted by the Executive Director. 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 Environment Programme for the biennium ended 31 December 1983.

Accept, Sir, the assurances of my highest consideration.

(Signed) A. K. Azizul HUQ
Comptroller and Auditor General
of Bangladesh, and
Chairman of the
United Nations Board of Auditors

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

I. FINANCIAL REPORT FOR THE BIENNIUM 1982-1983
ENDED 31 DECEMBER 1983

Introduction

1. The Assistant Executive Director, Office of the Environment Fund and Administration, has the honour to submit herewith the financial report together with the accounts of the United Nations Environment Programme (UNEP) for the biennium 1982-1983 ended 31 December 1983. The accounts consist of seven statements supported by six schedules, as well as the notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 1984 in accordance with financial regulation 11.4.
2. The interim accounts for the first year of the biennium 1982-1983 were presented to the Governing Council at its eleventh session (UNEP/GC.11/L.2). The Board of Auditors conducted an interim audit of these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situation which should be brought to the attention of Member States. 1/
3. Comparative figures for the biennium 1980-1981 have been reflected in the financial statements.
4. The following paragraphs highlight the financial developments and positions and draw attention to significant items reflected in the statements and schedules. The financial statements and schedules, as well as the notes thereon, are to be considered an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in decision 9/23 of 26 May 1981, approved a level of appropriation for Fund programme activities in 1982-1983 of \$93,000,000, and a level of the Fund programme reserve of \$2,000,000 for the biennium 1982-1983. By decision 11/12 of 23 May 1983, the Governing Council also approved an appropriation of \$20,600,000 for the programme and programme support costs budget.
6. The total appropriations for the biennium 1982-1983 and the allocations/allotments and expenditures for the biennium are as follows:

| | <u>Appropriations</u> | <u>Allocations/allotments issued</u> | <u>Expenditures</u> | <u>Unexpended appropriations</u> | <u>Unobligated allocations/allotments</u> |
|---------------------------------------|-----------------------|--------------------------------------|---------------------|----------------------------------|---|
| Fund programme activities | 93 000 000 | 64 000 000 | 46 381 479 | 46 618 521 | 17 618 521 |
| Fund programme reserve | 2 000 000 | 1 000 000 | 636 127 | 1 363 873 | 363 873 |
| Programme and programme support costs | <u>20 600 000</u> | <u>20 305 600</u> | <u>18 869 325</u> | <u>1 730 675</u> | <u>1 436 275</u> |
| | <u>115 600 000</u> | <u>85 305 600</u> | <u>65 886 931</u> | <u>49 713 069</u> | <u>19 418 669</u> |

7. The balance of commitments for Fund programme and Fund programme reserve activities, as at 31 December 1983, amounts to \$26,919,393 which consists of \$7,865,822 as unexpended balance of commitments for current and prior years and \$19,053,571 for future years.

8. The above sum of \$26,919,393 constitutes contingent liabilities on the resources of the Fund within the levels approved by the Governing Council.

Regular budget of the United Nations

9. The total revised appropriations for the biennium 1982-1983 from the regular budget of the United Nations to meet the costs of the secretariat established under resolution 2997 (XXVII) of 15 December 1972, as approved by the General Assembly in its resolution 38/226 of 20 December 1983, were \$10,987,700. Total expenditure incurred for the biennium 1982-1983 was \$10,975,549, consisting of disbursements of \$10,407,876 and unliquidated obligations of \$567,673. This leaves a balance of \$12,151 as at 31 December 1983.

Construction of the United Nations accommodation at Nairobi

10. By its resolution 32/208 of 21 December 1977, the General Assembly approved the construction of permanent headquarters facilities for UNEP and accommodation for other United Nations offices at Nairobi. By resolution 34/233 of 20 December 1979, section XI, the General Assembly approved the construction of additional accommodation for the United Nations Centre for Human Settlements (Habitat) to be added to the basic project.

11. By its resolution 35/222 of 17 December 1980, the General Assembly approved a revision of the entire construction project as recommended in the report of the Executive Director of UNEP (A/C.5/35/35/Add.1), with the provision that the overall cost of the construction project should not exceed Kenyan shillings 254,944,000.

12. Resolution 36/235 of 18 December 1981 contained, in section IX, a proviso: "that the total cost of the project in United States dollars remains within the dollar equivalent of 254,944,000 Kenyan shillings at the time the General Assembly specified that amount as the limit of the cost of the project", that is, \$33,992,530. Out of this amount, \$27,078,200 has been appropriated and allotted.

13. By its resolution 37/237, section IX, of 21 December 1982, the General Assembly approved the construction of an additional office block and a visitors' and tours pavilion, and the purchase of additional furniture and equipment within the total appropriation approved by it in resolution 36/235.

14. The allotments and expenditures of the funds are recorded in a set of construction accounts, and any fund balance at the end of each financial period is carried forward until the completion of the project.

15. The status of appropriations, disbursements and obligations as at 31 December 1983 under the regular budget of the United Nations is as follows:

United States dollars

| | |
|--|-------------------|
| Appropriated funds (1978-1983) | 27 078 200 |
| Disbursements Contract I/II/III | <u>17 009 512</u> |
| Balance of appropriated funds | 10 068 688 |
| Estimated cost of Contract III | |
| (a) Estimated construction cost | 22 561 655 |
| (b) Disbursement as at 31 December 1983 | <u>12 941 164</u> |
| Balance | <u>9 620 491</u> |
| Estimated balance of appropriations for Contract III | <u>448 197</u> |

Financial statements

Statement I. Environment Fund: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983

16. The total income for the biennium 1982-1983 amounted to \$62,939,418, and the total expenditure amounted to \$65,886,931, leaving an excess of expenditure over income of \$2,947,513 as at 31 December 1983.

17. The expenditures for the Fund programme and Fund programme reserve activities, and programme and programme support costs, for the years 1973 to 1983, are as follows:

| <u>Year</u> | <u>Fund programme and Fund programme reserve activities</u> | <u>Programme and programme support costs</u> |
|-------------|---|--|
| 1973 | 3 264 485 | 926 985 |
| 1974 | 4 015 676 | 2 550 095 |
| 1975 | 13 146 540 | 5 083 009 |
| 1976 | 15 596 098 | 5 404 167 |
| 1977 | 21 666 410 | 6 070 770 |
| 1978 | 22 902 469 | 6 953 728 |
| 1979 | 27 036 306 | 8 236 721 |
| 1980 | 26 830 093 | 9 467 382 |
| 1981 | 23 206 960 | 9 565 603 |
| 1982 | 22 145 795 | 9 411 787* |
| 1983 | 24 871 811 | 9 457 538** |

* Including \$763,464 as unliquidated obligations.

** Including \$1,195,258 as unliquidated obligations.

18. The following is the summary of expenditures expressed by object code for the Fund programme and Fund programme reserve activities for the biennium 1982-1983 ended 31 December 1983.

| <u>Object of expenditure</u> | <u>Disbursement</u> | <u>Unliquidated obligations</u> | <u>Total</u> |
|--|---------------------|---------------------------------|-------------------|
| (United States dollars) | | | |
| Project personnel (excluding consultants) | 10 499 263 | 116 930 | 10 616 193 |
| Consultants | 5 544 131 | 564 266 | 6 108 397 |
| Administrative support personnel | 4 411 878 | 108 629 | 4 520 507 |
| Travel | 2 355 294 | 116 696 | 2 471 990 |
| Sub-contracts | 5 122 649 | 508 230 | 5 630 879 |
| Fellowships | 859 693 | 37 000 | 896 693 |
| Group training and meetings | 7 450 353 | 297 650 | 7 748 003 |
| Expendable equipment | 481 258 | 15 267 | 496 525 |
| Non-expendable equipment | 1 259 772 | 158 693 | 1 418 465 |
| Rental of premises | 440 158 | 15 746 | 455 904 |
| Operation and maintenance of equipment | 660 585 | 49 261 | 709 846 |
| Reporting costs | 2 234 001 | 192 567 | 2 426 568 |
| Sundry | 1 154 951 | 38 573 | 1 193 524 |
| UNEP participation costs (external projects) | <u>1 783 818</u> | <u>540 294</u> | <u>2 324 112</u> |
| Total | <u>44 257 804</u> | <u>2 759 802</u> | <u>47 017 606</u> |

Statement II. Environment Fund: statement of assets, liabilities and Fund balance as at 31 December 1983

19. As at 31 December 1983, the Environment Fund had a balance of \$20,815,272 after setting aside \$1,920,000 for the financial reserve. The financial reserve has now increased from \$4.40 million of the previous biennium to \$6.32 million at the end of the biennium 1982-1983.

20. The assets of the Environment Fund increased from \$57.9 million as at 31 December 1981 to \$60.4 million as at 31 December 1983, and the liabilities increased from \$33.3 million as at 31 December 1981 to \$39.6 million as at 31 December 1983. The Fund balance decreased from \$24.6 million to \$20.8 million.

Write-off of losses of cash and receivables

21. In accordance with financial rule 110.14, and after a full investigation, the writing off of four balances amounting to \$710.13 was approved by the Assistant Secretary-General, Office of Financial Services, for the biennium 1982-1983. In each case it was determined in the light of the facts known at the time that (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations Environment Programme; (b) every effort had been made to collect the amount; and (c) further collection efforts would be fruitless.

Write-off of losses of property

22. During the biennium 1982-1983 property losses amounting to \$35,608.58 were written off in accordance with financial rule 110.15. These write-offs brought the balance of property shown by the records into conformity with the actual quantities and represent 1.75 per cent of the total balance of non-expendable property as at 31 December 1983.

Statement III. General trust funds: combined statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and combined statement of assets and liabilities as at 31 December 1983

23. UNEP is now responsible for seven general trust funds, namely:

- (a) Trust Fund for the Protection of the Mediterranean Sea against Pollution;
- (b) Regional Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates;
- (c) Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES);
- (d) Trust Fund for Regional Training Workshops on Environmental Management;
- (e) Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas;
- (f) Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme;
- (g) Trust Fund for the Protection and Development of the Marine Environment and the Coastal Areas of the West and Central African Region.

Statement IV.1. Other trust funds: UNEP Junior Professional Officers Programme Financed by the Governments of Denmark, Federal Republic of Germany and Norway: combined statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and combined statement of assets and liabilities as at 31 December 1983

24. Based on the agreements with the Danish International Development Agency and the Governments of the Federal Republic of Germany and Norway for close co-operation in the use of services of junior professional officers, four junior professional officers, two from Denmark, and one each from the Federal Republic of Germany and Norway, were appointed by UNEP to duties in compliance with these agreements.

25. Since the inception of the Junior Professional Officers Programme, the Governments of the Federal Republic of Germany, and Norway, and the Danish International Development Agency have deposited with UNEP \$52,849, \$77,334 and \$123,898 respectively in an interest-bearing bank account to meet the expenses connected with the assignment of junior professional officers.

Statement IV.2. Other trust funds: international prizes in the field of the environment: combined statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and combined statement of assets and liabilities as at 31 December 1983

26. By decision 10/27 of 31 May 1982, paragraph 14, the Governing Council approved the establishment of a Trust Fund for the purpose of financing a new international environment prize. A donation by the Japan Shipbuilding Industry Foundation

provided an initial endowment of \$1 million to this "Sasakawa Environment Prize" Trust Fund. The value of the prize or prizes awarded in any year may not exceed 70 per cent of the interest income of the fund in the previous twelve months. Another donation in the amount of \$5,000 was received from the Government of Kuwait. No prizes had been awarded as at 31 December 1983.

Statement V.1. Environment Fund: special Account for programme support costs: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983

27. Thirteen per cent of the expenditures of each of the seven trust funds and 12 per cent of the UNEP Junior Professional Officers Programme were charged to cover programme support costs.

28. Total income for the biennium 1982-1983 amounted to \$815,418, and expenditures to \$536,409, resulting in an excess of income over expenditure of \$279,009.

Statement V.2. Environment Fund: special Account for the Plan of Action to Combat Desertification: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983

29. This Special Account was established under General Assembly resolution 34/184 of 18 December 1979. Contributions of \$88,362 and \$10,000 were received from the Governments of Australia and Chile respectively.

Statement VI.1.: Environment Fund: counterpart contributions: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983

30. To deal with serious environmental problems in developing countries, the Governing Council, by decision 10/26 of 31 May 1982, paragraph 4, called upon Governments to make available further resources in addition to those already being provided to the Environment Programme in accordance with established procedures.

31. As a result, pledged contributions of \$6,575,836 were received and interest of \$159,972 earned. Total expenditure amounted to \$1,357,524 and this left an excess of income over expenditure of \$5,378,284.

Statement VI.2. Environment Fund: non-convertible currency counterpart contribution to the Mediterranean Trust Fund: statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983

32. During the second Meeting of the Contracting Parties to the Convention for the Protection of the Mediterranean Sea against Pollution (Cannes, 2-7 March 1981), the delegation of Greece pledged and paid the equivalent of \$400,000 as a counterpart contribution for 1982. A contribution for 1983 equivalent to \$450,000 was paid by the Government of Greece in January 1984.

33. This counterpart contribution is an additional resource to finance the implementation of the Mediterranean Action Plan adopted at the Barcelona Meeting of February 1975.

Statement VII. Revolving Fund (information): statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983 and statement of assets and liabilities as at 31 December 1983

34. Income for the biennium 1982-1983 ended 31 December 1983 amounted to \$60,159, and expenditures amounted to \$63,527, leaving an excess of expenditure over income of \$3,368 as at 31 December 1983.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (I) and article XIV of the Financial Rules of the United Nations Environment Programme (UNEP), the Board of Auditors has audited the accounts of the Fund of UNEP for the biennium ended 31 December 1983.
2. The examination was conducted 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 conducted at UNEP headquarters at Nairobi.
3. During the biennium, the Board of Auditors continued its practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration. This practice has helped the Board to maintain 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. The following are the most significant matters arising from our audit examination during the biennium. We have discussed these matters with the Administration, whose responses are referred to as appropriate.

Summary of findings

5. Our audit revealed that some pledges relating to the 1980-1981 biennium remained unpaid and that in certain cases expenditure was incurred either in excess of allotments or without allotments.
6. Our audit further indicated the necessity for strengthening the periodic review and follow-up procedure for settlement of long outstanding accounts receivables.
7. We further noted that in one project a substantial amount of expenditure was unnecessarily incurred owing to inadequacy in designing the project, that reporting on various projects was not timely, and that inventory control and monitoring of project activities was inadequate.
8. Moreover, our examination disclosed that in contravention of existing rules and instructions, internationally recruited general service staff members were paid 70 per cent of their salary in convertible currency.

Cash management

9. Our review disclosed that, as at 31 December 1983, the unpaid pledges amounted to \$38,437,049 out of which \$4,618,813 related to the years 1981 and 1982, and \$33,818,236 to 1983 and future years.

10. We recommended, and the Administration agreed, that their efforts to improve the situation should be continued. We have been informed recently that a number of pledges had, with the consent of the Governing Council, been written off and that unpaid pledges in respect of years prior to 1983 now totalled \$128,426.

Budgetary control

11. Our review disclosed that, in some cases, expenditures exceeded the allotments while, in some others, expenditures were incurred without allotments. We also noted that in certain cases lump-sum allotments were provided against major objects of expenditure without showing the break-up of allotments under the sub-objects.

12. We recommended, and the Administration agreed, that proper monitoring should be exercised not only by objects of expenditure but also at the sub-object level to help keep expenditures within allotments. We have been further informed that allotment control procedures had improved significantly during 1982-1983 and that the Administration had since taken action to clarify responsibilities and to provide for more effective systems.

Accounting control

13. Our examination also disclosed that as at 31 December 1983 an amount of \$250,948.31, advanced to a number of staff members on different accounts such as salary, travel, education grant etc., remain unsettled for a period ranging from six months to over a year.

14. We recommended that long outstanding advances should be settled promptly by further strengthening the periodic review and follow-up procedures.

15. The Administration informed us that some of the advances related to education grants became due at the completion of the respective scholastic years. For other overdue advances the Administration indicated that it had carried out a review of the effectiveness of collection procedures. It had issued directives with a view to initiating more timely and effective collection and to following up strictly on cases of uncollectable receivables for write-off action. It further stated that it was introducing a computerized automatic system of monthly aging of accounts receivable in 1984 to facilitate the review and follow-up of collections.

Project activities

Avoidable expenditure

16. During our review of one project we noted that out of the UNEP input of \$642,196 an expenditure of \$225,608, representing 35 per cent, was avoidable. This expenditure was incurred on the following items:

(a) Unauthorized purchase of a solar pump not included in the project document and not needed for the project;

(b) Change of project site after incurring substantial expenditures on installations;

(c) Dropping of a project component as a result of change of project site after incurring necessary expenditure on consultancy services;

(d) Unnecessary extension of project duration unilaterally by the supporting organization, even after the actual completion of project activities.

17. We recommended that appropriate feasibility studies should be carried out before undertaking any project, and adequate procedures should be developed to guard against avoidable expenditure in the future.

18. The Administration stated that experiences gained from the implementation of this project and also from the impact of some of its components would be considered in the future design of projects. It, however, stated that sometimes changes in project design occurred in projects of an experimental and pilot nature, even when detailed feasibility studies were carried out. The Administration further informed us that the purchase of the solar pump was useful and necessary for the implementation of the project. We are of the opinion that if the equipment was essential for the project, it should have been provided for in the project document.

Reporting on project matters

19. We further observed that, in respect of a number of projects, periodic progress reports, terminal reports, review reports and audited financial reports were not timely prepared and submitted by the supporting organizations which resulted in inadequate monitoring of project implementation.

20. We recommended that timely reporting on various project activities should be ensured by further strengthening the follow-up and review procedures. The Administration, while agreeing with our observation, stated that project activities were carefully monitored through project progress reports and expenditures. Delay unfortunately occurred in the submission of some reports from supporting organizations, especially when such supporting organizations were governmental agencies.

Project implementation

21. We observed that implementation of some of the projects suffered owing to delay in project approval and revision, fielding of project and Government counterpart personnel, partial delivery of equipment and lack of adequate response from UNEP headquarters to the inquiries and proposals from the project managers.

22. We recommended, and the Administration agreed, that projects should be more closely monitored for ensuring their timely completion.

Non-expendable property

23. We noted that despite provision in the project documents, yearly inventory of non-expendable property was not always submitted to UNEP by the supporting organizations and in one case the actual cost of non-expendable equipment, reflected in the revised project document, differed from the value of the items transferred to the Government. We further noted that in the same project, equipment purchased with UNEP's fund was not included in the list of equipment transferred to the Government and, in another project, there was a discrepancy of \$37,006 in the value of non-expendable property, reportedly owing to wrong classification of expendable and non-expendable property.

24. We recommended, and the Administration agreed, that a better inventory control system over non-expendable property should be instituted and that a follow-up of the existing discrepancies for their early reconciliation should be made. The Administration has subsequently informed us that the discrepancies mentioned in the preceding paragraph had now been resolved and that significant steps had been taken to ensure an efficient inventory control system.

Payroll

25. Our audit disclosed that the internationally recruited general service staff members were being paid 30 per cent of their salaries in local currency and the remaining 70 per cent in convertible currency, although administrative instruction ST/AI/230/Rev.1, dated 17 September 1980, on this subject authorized payment of salaries on this basis only to staff members of professional category and to technical assistance project personnel. We also noted that only recently United Nations offices in Nairobi had been authorized to make payment in convertible currency up to 25 per cent of the base salary of an internationally recruited general service staff member without any dependant or 50 per cent of the base salary to such a staff member with dependants.

26. The Administration interpreted that payments made by them were permissible under staff rule 104.7.

27. We, however, maintained that since the staff rule quoted above did not specify anything about the currency of payment and no provision was made in the relevant administrative instruction for 70 per cent payment of salary in United States dollars to general service staff members, the present procedure of payment should be discontinued, and payments made so far should be regularized by obtaining ex post facto approval of United Nations Headquarters.

28. The Administration informed us that consultations were presently under way between UNEP and United Nations Headquarters on the interpretation and application of the relevant staff rule.

Comments on matters dealt with in the report of the biennium 1980-1981

29. The matters contained in our 1980-1981 report 2/ have either been dealt with to our satisfaction or have been mentioned again in this report. We have been informed by the Administration that the matters contained in the 1980-1981 report of the Board of Auditors were brought to the attention of the Governing Council in May 1984.

Acknowledgement

30. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Executive Director, his officers and their staff.

(Signed) A. K. Azizul HUQ
Comptroller and Auditor General
of Bangladesh

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

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

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to VII, properly identified, and relevant schedules of the Fund of the United Nations Environment Programme for the financial period ended 31 December 1983. 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 present fairly the financial position as at the end of the period and the results of its operations for the period then ended. The financial statements were prepared in accordance with the stated accounting principles which were applied on a basis consistent with that of the preceding financial period and the transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) A. K. Azizul HUQ
Comptroller and Auditor General
of Bangladesh

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

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

13 June 1984

IV. ACCOUNTS FOR THE BIENNIUM 1982-1983 ENDED 31 DECEMBER 1983

ENVIRONMENT FUND

Statement of income and expenditure for the biennium
1982-1983 ended 31 December 1983

(United States dollars)

| <u>Income</u> | <u>1982/1983</u> | <u>1980/1981</u> |
|--|--------------------------|--------------------------|
| Contributions from Governments (schedule 1.1) | 58 323 725 | 62 415 566 |
| Public donations | 626 | 80 |
| Interest income | 5 150 256 | 4 536 259 |
| Refund of prior years' expenditures | 205 216 | (8 366) |
| Rental income | 300 810 | 180 791 |
| Other income | 51 480 | 43 816 |
| Gain/loss on exchange | (1 092 695) | (1 051 528) |
| Total income | <u>62 939 418</u> | <u>66 116 618</u> |
| <u>Expenditure</u> | | |
| Fund programme activities (schedule 1.2) | 46 381 479 | 49 754 222 |
| Fund programme reserve activities (schedule 1.2) | 636 127 | 282 831 |
| Programme and programme support costs (schedule 1.3) | <u>18 869 325</u> | <u>19 032 985</u> |
| Total expenditure | <u>65 886 931</u> | <u>69 070 038</u> |
| Excess of expenditure over income (statement II) | <u>2 947 513</u> | <u>2 953 420</u> |

CERTIFIED CORRECT

(Signed) R. SCHMIDT

Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

ENVIRONMENT FUND

Status of contributions as at 31 December 1983

(United States dollars)

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 and for 1982 s/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|--|-------------------------------------|-------------------------------------|---|--------------------------|---|----------------------------------|---|---------------------------------|
| Algeria | 10 000 | (10 000) | 22 000 | 22 000 | - | 21 450 | 550 | 22 000 |
| Argentina | 7 074 | - | 140 000 | - | - | 147 074 | - | - |
| Australia | - | - | 1 111 647 | - | - | 1 111 647 | - | - |
| Austria | - | - | 600 000 | 900 000 | - | 600 000 | - | 900 000 |
| Bahamas | 500 | 1 000 | 1 000 | - | - | 2 500 | - | - |
| Bangladesh | - | - | 4 022 | 2 200 | - | 4 022 | - | 2 200 |
| Barbados | - | - | 2 000 | - | - | 2 000 | - | - |
| Belgium | - | 300 000 | 156 346 | - | - | 385 462 | 70 884 | - |
| Benin | 4 000 | (4 000) | 4 000 | - | - | - | 4 000 | - |
| Bhutan | 1 000 | (1 000) | - | - | - | - | - | - |
| Botswana | - | - | 4 904 | - | 1 543 | 3 361 | - | - |
| Brazil | - | - | 40 000 | 20 000 | - | - | 40 000 | 20 000 |
| Bulgaria | - | - | 21 889 | - | - | 21 889 | - | - |
| Byelorussian Soviet Socialist Republic | - | - | 35 993 | - | - | 35 993 | - | - |
| Cameroon | - | - | 12 747* | - | - | 7 299 | 5 448 | - |
| Canada | - | - | 1 670 000 | 903 000 | - | 805 000 | 865 000 | 903 000 |
| Cape Verde | 2 000 | (2 000) | - | - | - | - | - | - |
| Chile | - | - | 10 000 | 5 000 | - | 10 000 | - | 5 000 |
| China | - | - | 209 469 | - | - | 209 469 | - | - |
| Colombia | 18 898 | - | 70 000 | 35 000 | - | 88 898 | - | 35 000 |
| Congo | - | - | 10 850 | - | - | 10 850 | - | - |
| Costa Rica | - | - | 151 | - | - | 151 | - | - |
| Cyprus | 1 000 | - | 4 000 | - | - | 5 000 | - | - |
| Czechoslovakia | - | - | 48 622 | 23 364 | - | 48 622 | - | 23 364 |
| Democratic Yemen | - | - | 3 058 | 1 840 | - | 1 456 | 1 602 | 1 840 |
| Dominican Republic | 1 000 | (1 000) | - | - | - | - | - | - |
| Denmark | - | - | 765 417 | - | - | 765 417 | - | - |
| Egypt | - | - | 39 340 | 24 340 | - | 15 255 | 24 085 | 24 340 |
| Ecuador | - | - | 5 000 | 5 000 | - | 5 000 | - | 5 000 |
| Finland | - | - | 1 200 000 | 584 071 | - | 1 200 000 | - | 584 071 |
| France | - | - | 1 548 008 | 849 560 | - | 1 548 008 | - | 849 560 |
| Gabon | 1 034 | 2 068 | 8 775 | - | - | 11 877 | - | - |
| German Democratic Republic | - | - | 309 998 | 413 604 | - | 309 998 | - | 413 604 |
| Germany, Federal Republic of | - | - | 3 705 616 | 1 596 028 | - | 3 705 616 | - | 1 596 028 |
| Ghana | - | - | 9 570 | - | - | 9 570 | - | - |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 a/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|-------------------------------------|--|--|---|-----------------------------------|---|--|---|--|
| Guinea Bissau | 8 000 | (6 000) | - | 1 000 | - | 2 000 | - | 1 000 |
| Hungary | - | - | 42 508 | 21 557 | - | 42 508 | - | 21 557 |
| Iceland | - | - | 11 600 | 4 500 | - | 11 600 | - | 4 500 |
| India | 50 261 | (2 599) | 201 515 | 100 000 | - | 200 383 | 48 794 | 100 000 |
| Indonesia | - | - | 24 000 | 12 000 | - | 24 000 | - | 12 000 |
| Iran (Islamic Republic of) | 300 000 | (180 000) | - | - | - | 64 353 | 55 647 | - |
| Iraq | 76 271 | (76 271) | - | - | - | - | - | - |
| Ireland | - | - | 47 128 | - | - | 47 128 | - | - |
| Israel | 15 000 | (15 000) | - | - | - | - | - | - |
| Italy | 800 000 | - | 694 479 | 301 887 | - | 1 172 641 | 321 838 | 301 887 |
| Ivory Coast | - | - | 12 146 | - | - | 12 146 | - | - |
| Jamaica | - | - | 7 490 | - | - | 7 490 | - | - |
| Japan | - | - | 8 000 000 | - | - | 8 000 000 | - | - |
| Jordan | - | - | 10 000 | - | - | 10 000 | - | - |
| Kenya | - | - | 90 000 | 45 000 | - | 78 717 | 11 283 | 45 000 |
| Kuwait | - | - | 400 000 | 200 000 | - | 400 000 | - | 200 000 |
| Lao People's Democratic Republic | 4 000 | - | - | - | - | 4 000 | - | - |
| Lesotho | 1 000 | 2 000 | 2 648 | - | - | 5 648 | - | - |
| Libyan Arab Jamahiriya | - | 200 000 | 792 219 | - | - | 992 219 | - | - |
| Liberia | - | 1 500 | 308 | - | - | 1 808 | - | - |
| Luxembourg | - | - | 13 769 | 6 009 | - | 13 769 | - | 6 009 |
| Malawi | - | 1 391 | 2 969 | - | - | 4 360 | - | - |
| Malaysia | - | - | 25 000 | 30 000 | - | 25 000 | - | 30 000 |
| Malta | - | - | 3 303 | - | - | 3 303 | - | - |
| Mauritius | - | 849 | 3 061 | - | - | 3 910 | - | - |
| Mexico | 2 007 | - | 185 355 | - | - | 187 362 | - | - |
| Mongolia | - | - | 1 892 | 885 | - | 1 892 | - | 885 |
| Morocco | - | 10 277 | - | - | - | 10 277 | - | - |
| Netherlands | - | - | 953 540 | - | - | 953 540 | - | - |
| New Zealand | - | - | 135 151 | - | - | 135 151 | - | - |
| Nigeria | - | - | 32 000 | - | 23 612 | - | 8 388 | - |
| Norway | - | - | 1 734 622 | 772 211 | - | 1 734 622 | - | 772 211 |
| Oman | 3 333 | - | 16 667 | 10 000 | - | 20 000 | - | 10 000 |
| Panama | - | - | 8 000 | - | - | 10 000 | - | (2 000) |
| Pakistan | - | - | 10 000 | 5 000 | - | 5 000 | 5 000 | 5 000 |
| Peru | - | - | 35 000 | - | - | - | 35 000 | - |
| Philippines | 34 000 | (10 000) | 40 031 | - | - | 56 845 | 7 186 | - |
| Poland | - | - | 32 380 | - | - | 32 380 | - | - |
| Portugal | - | - | 3 000 | - | - | 3 000 | - | - |
| Qatar | - | 70 000 | 20 000 | - | - | 90 000 | - | - |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 and for 1982 a/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|-------------------------------------|-------------------------------------|-------------------------------------|---|--------------------------|---|----------------------------------|---|---------------------------------|
| | | | | | | | | |
| Romania | - | 5 455 | - | - | - | 5 455 | - | - |
| Republic of Korea | - | - | 20 000 | - | - | 10 000 | 10 000 | - |
| Saudi Arabia | - | - | 1 000 000 | 1 000 000 | - | 500 000 | 500 000 | 1 000 000 |
| Senegal | 20 000 | (20 000) | - | - | - | - | - | - |
| Seychelles | - | - | 200 | - | - | 200 | - | - |
| Singapore | - | - | 2 000 | 1 000 | - | 2 000 | - | 1 000 |
| Somalia | - | - | 1 239* | 1 295 | - | 664 | 575 | 1 295 |
| Spain | 200 000 | - | 517 752 | - | - | 717 752 | - | - |
| Sri Lanka | 3 000 | (500) | 4 982 | - | - | 7 482 | - | - |
| Sudan | 1 500 | (1 500) | 3 000 | 11 719 | - | - | 3 000 | 11 719 |
| Syrian Arab Republic | - | - | 1 000 | - | - | 1 000 | - | - |
| Swaziland | - | - | 787 | 901 | - | 787 | - | 901 |
| Sweden | - | - | 5 000 000 | 2 000 000 | - | 5 000 000 | - | 2 000 000 |
| Switzerland | - | - | 987 361 | 495 413 | - | 987 361 | - | 495 413 |
| Thailand | - | - | 20 000 | 10 000 | - | 20 000 | - | 10 000 |
| Togo | 37 | (37) | 484* | - | - | - | 484 | - |
| Trinidad and Tobago | - | - | 5 000 | - | - | - | 5 000 | - |
| Tunisia | - | - | 20 400 | - | - | 20 400 | - | - |
| Turkey | 5 608 | - | 11 671 | - | - | 11 279 | 6 000 | - |
| Uganda | 381 | (381) | 4 000 | - | - | 1 443 | 2 557 | - |
| Ukrainian Soviet Socialist Republic | - | - | 88 596 | - | - | 88 596 | - | - |
| Union of Soviet Socialist Republics | - | - | 7 258 840 | - | - | 7 258 840 | - | - |
| United Kingdom | - | - | 2 153 886 | - | - | 2 153 886 | - | - |
| United States of America | - | - | 15 664 010 | 10 000 000 | - | 15 664 010 | - | 10 000 000 |
| Upper Volta | 2 000 | (2 000) | - | - | - | - | - | - |
| United Republic of Tanzania | - | - | 3 288* | - | - | - | 3 288 | - |
| Venezuela | - | - | 100 000 | - | - | 100 000 | - | - |
| Yugoslavia | - | - | 24 507 | - | - | 24 507 | - | - |
| Zaire | 25 000 | 50 000 | 25 000 | 50 000 | - | 90 494 | 9 506 | 50 000 |
| Zambia | - | - | 33 009 | 11 194 | - | 24 609 | 8 400 | 11 194 |
| Zimbabwe | - | - | 6 510 | 5 769 | - | 6 510 | - | 5 769 |
| TOTAL | 1 597 904 | 312 252 | 58 323 725 | 20 482 347 | 25 155 | 58 157 211 | 2 053 515 | 20 480 347 |

* Converted at December 1983 United Nations rate of exchange for current year pledges only.

a/ Amounts were reported in 1981 and are shown here for information purposes only.

ENVIRONMENT FUND

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and unobligated balance of allocations for Fund programme and Fund programme reserve activities for the biennium 1982-1983 ended 31 December 1983

(United States dollars)

| | Appropriations 1982-1983 | Allocations issued 1982-1983 | Unallocated appropriations | Expenditures incurred 1982/1983 | | Total | Unexpended balance of appropriations | Unobligated balance of allocations |
|--|-----------------------------|------------------------------------|-------------------------------|---------------------------------|-----------------------------|------------|--|--|
| | | | | Disbursements 1982 | Unliquidated obligations | | | |
| | | | | 1983 | | | | |
| I. Fund programme activities | | | | | | | | |
| Human settlement and human health | 10 000 000 | 6 900 000 | 3 100 000 | 2 744 050 | 2 263 006 | 5 029 804 | 4 970 196 | 1 870 196 |
| Support | 17 100 000 | 12 500 000 | 4 600 000 | 5 146 906 | 3 974 758 | 9 721 710 | 7 378 290 | 2 778 290 |
| Environment and development | 6 000 000 | 4 600 000 | 1 400 000 | 1 934 713 | 1 444 555 | 3 587 933 | 2 412 067 | 1 012 067 |
| Oceans | 10 500 000 | 6 900 000 | 3 600 000 | 1 737 121 | 3 370 195 | 5 304 663 | 5 195 337 | 1 595 337 |
| Energy | 2 100 000 | 1 400 000 | 700 000 | 449 223 | 525 956 | 1 056 181 | 1 043 819 | 343 819 |
| Environmental management: (including environmental law) | 2 500 000 | 1 700 000 | 800 000 | 434 953 | 360 266 | 973 318 | 1 526 682 | 726 682 |
| Terrestrial ecosystems | 16 800 000 | 9 750 000 | 7 050 000 | 3 191 063 | 2 932 105 | 6 294 207 | 10 505 793 | 3 455 793 |
| Natural disasters | 600 000 | 400 000 | 200 000 | 44 267 | 88 328 | 181 541 | 418 459 | 218 459 |
| Earthwatch | 16 900 000 | 12 900 000 | 4 000 000 | 4 136 208 | 4 863 048 | 9 732 182 | 7 167 818 | 3 167 818 |
| Environmental data | 1 500 000 | 850 000 | 650 000 | 255 394 | 136 215 | 435 012 | 1 064 988 | 414 988 |
| Arid and semi-arid lands including desertification | 9 000 000 | 6 100 000 | 2 900 000 | 1 801 096 | 1 908 806 | 4 064 928 | 4 935 072 | 2 035 072 |
| | 93 000 000 | 64 000 000 | 29 000 000 | 21 874 994 | 21 867 238 | 46 381 479 | 46 618 521 | 17 618 521 |
| II. Fund programme reserve activities | | | | | | | | |
| | 2 000 000 | 1 000 000 | 1 000 000 | 270 801 | 244 771 | 636 127 | 1 363 873 | 363 873 |
| | 95 000 000 a/ | 65 000 000 | 30 000 000 | 22 145 795 | 22 112 009 | 47 017 606 | 47 982 394 | 17 982 394 |

a/ per UNEP Governing Council decision 9/23.

ENVIRONMENT FUND

Summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and unobligated balance of allotments for Fund programme and programme support costs for the biennium 1982-1983 ended 31 December 1983

(United States dollars)

| | Appropriations | | Allotments issued 1982-1983 | Unallotted appropriations | Expenditures incurred 1982/1983 | | Unexpended balance of appropriations | Unobligated balance of allotments |
|--|----------------|------------|-----------------------------|---------------------------|---------------------------------|-----------|--------------------------------------|-----------------------------------|
| | 1982-1983 | | | | Unliquidated obligations | | | |
| | 1982 | 1983 | | | 1982 | 1983 | | |
| Established posts | 9 435 600 | 9 358 700 | 76 900 | 4 370 242 | 4 274 790 | 10 148 | 8 655 180 | 703 520 |
| General temporary assistance | 320 600 | 320 600 | - | 114 228 | 123 966 | 172 | 238 366 | 82 234 |
| Consultants (including travel) | 510 000 | 510 000 | - | 106 228 | 210 171 | 164 913 | 481 312 | 28 688 |
| Overtime and night differential | 120 100 | 120 100 | - | 60 550 | 40 045 | - | 100 595 | 19 505 |
| Ad hoc expert groups | 203 200 | 203 200 | - | 46 157 | 31 816 | 15 404 | 93 377 | 109 823 |
| Language training | 65 000 | 65 000 | - | 29 242 | 20 420 | 5 564 | 55 226 | 9 774 |
| Staff and other personnel costs | 4 773 600 | 4 762 200 | 11 400 | 2 019 919 | 2 110 407 | 254 236 | 4 384 562 | 389 038 |
| Travel | 1 120 700 | 1 120 700 | - | 460 966 | 466 017 | 103 855 | 1 030 838 | 89 862 |
| Contractual services | 71 200 | 71 200 | - | 57 998 | 27 688 | 440 | 86 126 | (14 926) |
| General operating expenses | 2 195 100 | 2 048 800 | 146 300 | 737 769 | 917 046 | 388 626 | 2 043 441 | 151 659 |
| Supplies and materials | 604 700 | 544 900 | 59 800 | 191 434 | 272 270 | 76 795 | 540 499 | 64 201 |
| Acquisition of furniture and equipment | 263 800 | 263 800 | - | 83 741 | 64 902 | 138 553 | 287 196 | (23 396) |
| New premises, including additions | 8 400 | 8 400 | - | - | 4 884 | 2 005 | 6 889 | 1 511 |
| Fellowships, grants and contributions | 92 600 | 92 600 | - | 26 571 | 55 090 | - | 81 661 | 10 939 |
| Contributions to joint administrative activities within the United Nations | 815 400 | 815 400 | - | 341 799 | 407 711 | 34 547 | 784 057 | 31 343 |
| | 20 600 000 | 20 305 600 | 294 400 | 8 646 844 | 9 027 223 | 1 195 258 | 18 869 325 | 1 436 275 |

ENVIRONMENT FUND

Statement of assets, liabilities and Fund balance as at
31 December 1983

(United States dollars)

| <u>Assets</u> | <u>1983</u> | <u>1981</u> |
|---|-------------------|-------------------|
| Cash at banks | | |
| Convertible currency (schedule 2.1) | 21 641 744 | 17 918 863 |
| Non-convertible currency | 7 385 467 | 13 047 030 |
| Advances to co-operating agencies and supporting organizations | 4 925 883 | 2 710 466 |
| Pledged contributions receivable from Governments (schedule 1.1) | 22 533 862 | 20 094 598 |
| Accrued interest receivable | 371 426 | 440 938 |
| Accounts receivable | 357 111 | 1 031 818 |
| Deferred charges (note 5) | 2 377 193 | 1 701 650 |
| Due from United Nations funds and inter-fund accounts (note 6) | 785 877 | 941 632 |
| Total assets | <u>60 378 563</u> | <u>57 886 995</u> |
| <u>Liabilities</u> | | |
| Accounts payable (note 4) | 2 701 180 | 3 243 830 |
| Advances by co-operating agencies and supporting organizations | 5 331 583 | 3 817 709 |
| Unliquidated obligations (schedules 1.2 and 1.3) | 3 955 060 | 2 989 728 |
| Financial reserve | 6 320 000 | 4 400 000 |
| Deferred contributions (schedule 1.1) | 20 482 347 | 18 521 949 |
| Due to United Nations funds and inter-fund accounts (note 7) | 773 121 | 345 928 |
| Total liabilities | <u>39 563 291</u> | <u>33 319 144</u> |
| <u>Fund balance</u> | | |
| Balance available 1 January 1982 and 1980 respectively | 24 567 851 | 26 952 428 |
| <u>Add:</u> Savings effected in liquidation of prior years' obligations | 819 016 | 768 843 |
| Adjustment to prior years' income | 295 918 | - |
| <u>Less:</u> Transfer to financial reserve | 1 920 000 | 200 000 |
| Excess of expenditure over income (statement I) | 2 947 513 | 2 953 420 |
| Balance available 31 December | <u>20 815 272</u> | <u>24 567 851</u> |
| Total liabilities and Fund balance | <u>60 378 563</u> | <u>57 886 995</u> |

CERTIFIED CORRECT

(Signed) R. SCHMIDT

Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

ENVIRONMENT FUND

Cash and interest-bearing bank deposits as at 31 December 1983

(United States dollars)

| | <u>Book value</u> |
|--|----------------------|
| <u>Environment Fund (statement II)</u> | |
| Cash at banks | 1 343 062.51 |
| Morgan Guaranty Trust Co. | |
| 9 1/8 per cent call account | 1 490 000.00 |
| American Scandinavian Banking Corp. | |
| 9 7/16 per cent, due 9 January 1984 | 2 000 000.00 |
| Chemical Bank, London | |
| 9 7/16 per cent, due 23 January 1984 | 4 000 000.00 |
| Lloyds Bank, Nassau | |
| 10 1/4 per cent, due 22 June 1984 | 5 000 000.00 |
| Mitsubishi Bank, Tokyo | |
| 10 13/16 per cent, due 6 February 1984 | 4 000 000.00 |
| Mitsubishi Bank, Akasaka | |
| 9 13/16 per cent, due 29 March 1984 | 2 208 681.70 |
| S.F.E. Banking Corp., Nassau | |
| 10.0 per cent, due 30 April 1984 | 1 600 000.00 |
| | <u>21 641 744.21</u> |

United Nations Environment Programme general trust funds and
special account for the Plan of Action to Combat Desertification
(statements III, IV.2 and V.2)

| | |
|---|--------------|
| Cash at banks | 68 571.13 |
| Morgan Guaranty Trust Co. | |
| 9 1/8 per cent call account | 1 270 000.00 |
| Deutsche Bank, Grand Cayman | |
| 9 5/8 per cent, due 14 February 1984 | 2 000 000.00 |
| European American Banking Corp. Nassau | |
| 10 1/8 per cent, due 23 March 1984 | 650 000.00 |
| Industrial Bank of Japan, N.Y. | |
| 9 3/8 per cent, due 9 January 1984 | 1 000 000.00 |
| Mitsubishi Bank, Akasaka | |
| 10 7/16 per cent, due 30 January 1984 | 500 000.00 |
| Mitsubishi Bank, Akasaka | |
| 9 13/16 per cent, due 13 April 1984 | 574 558.74 |
| National Westminster Bank, Nassau | |
| 10 3/8 per cent, due 4 January 1984 | 500 000.00 |
| National Westminster Bank, Nassau | |
| 10 3/8 per cent, due 4 January 1984 | 500 000.00 |

| | <u>Book value</u> |
|---|-------------------|
| National Westminster Bank, Nassau 9 1/4 per cent, due 23 January 1984 | 500 000.00 |
| National Westminster Bank, Nassau 9 5/8 per cent, due 8 February 1984 | 500 000.00 |
| National Westminster Bank, Nassau 10 1/8 per cent, due 22 February 1984 | 500 000.00 |
| National Westminster Bank, Nassau 10.0 per cent, due 19 March 1984 | 500 000.00 |
| Société générale, Grand Cayman 10 1/2 per cent, due 16 March 1984 | 500 000.00 |
| | 9 563 129.87 a/ |
| | 9 563 129.87 a/ |
| <u>UNEP Governments' counterpart contributions special account</u> <u>(statement VI.I)</u> | |
| Cash at bank | 320 983.45 |
| Morgan Guaranty Trust Co. 9 1/8 per cent call account | 350 000.00 |
| Skandinaviska Enskilda 9 15/16 per cent, due 29 March 1984 | 536 839.67 |
| Société Générale, Grand Cayman 9.60 per cent due 17 January 1984 | 200 000.00 |
| | 1 407 823.12 |
| | 1 407 823.12 |
| <u>UNEP Junior Professional Officers Programme (statement IV.I)</u> | |
| Cash at bank | 69 155.86 |
| | 69 155.86 |
| <u>UNEP Special Account for Programme Support Costs (statement V.I)</u> | |
| Cash at bank | 108 972.07 |
| Morgan Guaranty Trust Co. 9 1/8 per cent call account | 200 000.00 |
| Deutsche Bank, Grand Cayman 10 1/16 per cent, due 22 March 1984 | 100 000.00 |
| | 408 972.07 |
| | 408 972.07 |
| <hr/> | |
| a/ Trust funds (statement III) | 8 366 885.06 |
| International prizes (statement IV.2) | 1 048 807.88 |
| Desertification (statement V.2) | 147 436.93 |
| | 9 563 129.87 |
| Total | 9 563 129.87 |

UNEP GENERAL TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1982-1983 ended 31 December 1983

(United States dollars)

| | Mediterranean Trust Fund | | Kuwait Action Plan | CITES | Regional Training Workshop Trust Fund | East Asian Seas | Caribbean Trust Fund | West and Central African Region | Total | |
|--|--------------------------|------------------|--------------------|------------------|---------------------------------------|-----------------|----------------------|---------------------------------|-------------------|-------------------|
| | 1982/1983 | 1980/1981 | | | | | | | 1982/1983 | 1980/1981 |
| Income | | | | | | | | | | |
| Income from pledged contributions (schedule 3.1) | 5 347 446 | - | 401 301 | 989 998 | 426 823 | 172 000 | 1 293 102 | 2 500 250 | 10 729 619 | 8 924 090 |
| Interest income | 866 990 | 401 301 | 45 441 | 45 441 | 56 588 | 11 275 | 49 245 | 7 082 | 1 437 922 | 1 391 934 |
| Miscellaneous income | (317) | 120 | - | - | 465 | - | - | - | 268 | 1 688 |
| Total income | 6 214 119 | 401 421 | 1 035 439 | 1 035 439 | 483 876 | 183 275 | 1 342 347 | 2 507 332 | 12 167 809 | 10 317 712 |
| Expenditure | | | | | | | | | | |
| Staff and other personnel costs | 2 201 786 | 384 866 | 417 443 | 417 443 | 127 076 | 6 624 | 24 164 | - | 3 161 959 | 2 999 837 |
| Travel | 190 360 | 84 898 | 53 667 | 53 667 | - | - | - | - | 328 925 | 236 748 |
| Contractual services | 427 021 | 62 284 | - | - | 142 502 | 2 750 | - | - | 634 557 | 32 856 |
| Group training | 428 511 | 15 922 | 3 764 | 3 764 | 80 536 | 19 170 | - | - | 547 903 | 451 768 |
| Operating expenses | 100 465 | 42 647 | 28 513 | 28 513 | 485 | 260 | - | - | 172 370 | 191 702 |
| Acquisitions | 202 023 | 96 608 | 5 000 | 5 000 | 848 | 7 090 | - | - | 69 | 84 417 |
| Reporting costs | 61 460 | 9 039 | 95 180 | 95 180 | 989 | 923 | - | - | 91 | 183 013 |
| Sundry | 202 692 | 25 156 | 52 137 | 52 137 | 8 715 | 765 | - | - | 4 465 | 298 015 |
| UNEP participation costs | 61 863 | 134 263 | - | - | 19 781 | - | - | - | 215 907 | - |
| Loss on exchange | 2 017 | - | 6 | 6 | - | - | - | - | 2 040 | - |
| Programme support costs | 503 904 | 111 239 | 85 242 | 85 242 | 49 521 | 4 886 | 3 143 | - | 757 935 | 629 664 |
| Total expenditure | 4 382 102 | 966 922 | 740 952 | 740 952 | 430 453 | 42 468 | 27 324 | - | 6 590 221 | 5 108 020 |
| Excess of income over expenditure | 1 832 017 | (565 501) | 294 487 | 294 487 | 53 423 | 140 807 | 1 315 023 | 2 507 332 | 5 577 588 | 5 209 692 |

II. Combined statement of assets and liabilities as at 31 December 1983

| | Mediterranean Trust Fund | Kuwait Action Plan | CITES | Regional Training Workshop Trust Fund | East Asian Seas | Caribbean Trust Fund | West and Central African Region | 1983 | 1981 |
|--|-----------------------------|-----------------------|-----------|--|--------------------|----------------------------|--|------------|------------|
| Assets | | | | | | | | | |
| Cash at banks (schedule 2.1) | 5 616 635 | 1 280 646 | 333 090 | 123 337 | 92 890 | 858 250 | 62 037 | 8 366 885 | 4 138 281 |
| Pledged contributions, unpaid (schedule 3.1) | 6 592 555 | - | 1 598 944 | - | 19 000 | 449 148 | 2 443 947 | 11 103 594 | 6 087 526 |
| Accrued interest | 112 886 | 25 414 | 6 741 | 2 486 | 1 865 | 17 170 | 1 246 | 167 808 | 109 177 |
| Accounts receivable | 8 413 | - | - | 3 202 | - | - | - | 11 615 | 224 231 |
| Advances to co-operating agencies and supporting organizations | 126 290 | 119 466 | 20 209 | 40 885 | 49 416 | 5 976 | - | 362 242 | 200 946 |
| Deferred charges (note 5) | 288 211 | - | - | - | - | - | - | 288 211 | - |
| Due from Fund of UNEP (note 7) | - | - | - | - | - | - | 102 | 102 | 93 804 |
| Total assets | 12 744 990 | 1 425 526 | 1 958 984 | 169 910 | 163 171 | 1 330 544 | 2 507 332 | 20 300 457 | 10 853 965 |
| Liabilities | | | | | | | | | |
| Accounts payable | 175 327 | 30 797 | 20 181 | 775 | 4 886 | 1 657 | - | 233 623 | 170 |
| liquidated obligations | 78 146 | 35 655 | - | 15 176 | - | - | - | 128 977 | 177 226 |
| referred contributions | 6 033 734 | - | 1 291 350 | - | - | - | - | 7 325 084 | 3 557 871 |
| Due to fund of UNEP (note 6) | 148 545 | 79 307 | 27 785 | 14 153 | 17 478 | 13 864 | - | 301 132 | 1 084 252 |
| Due to other Funds | 268 579 | - | - | - | - | - | - | 268 579 | - |
| Advances by co-operating agencies and supporting organizations | 1 802 923 | 209 708 | 394 | - | - | - | - | 2 013 025 | 46 924 |
| Total liabilities | 8 507 254 | 355 467 | 1 339 710 | 30 104 | 22 364 | 15 521 | - | 10 270 420 | 4 866 443 |

| | Mediterranean Trust Fund | Ruwait Action Plan | CITES | Regional Training Workshop Trust Fund | East Asian Seas | Caribbean Trust Fund | West and Central African Region | 1981 | 1983 | 1981 |
|--|-----------------------------|-----------------------|-----------|--|--------------------|----------------------------|--|------------|------------|-----------|
| <u>Fund balance</u> | | | | | | | | | | |
| Balance available | | | | | | | | | | |
| 1 January | 2 359 241 | 3 227 912 | 318 788 | 81 581 | - | - | - | 5 987 522 | 3 010 640 | |
| <u>Add: Excess of income over expenditure</u> | | | | | | | | | | |
| Adjustment of prior year's expenditure | 1 832 017 | (565 501) | 294 487 | 53 423 | 140 807 | 1 315 023 | 2 507 332 | 5 577 588 | 5 200 692 | |
| Savings effected from liquidating prior years' obligations | - | - | - | 4 802 | - | - | - | 4 802 | - | - |
| Subtotal | 4 191 258 | 2 662 411 | 613 275 | 139 806 | 140 807 | 1 315 023 | 2 507 332 | 11 569 912 | 8 287 522 | 67 190 |
| <u>Less: Adjustment of prior year's pledges (schedule 3.1)</u> | (46 478) | 1 592 352 | (5 999) | - | - | - | - | 1 539 875 | - | - |
| Remittance to United Nations | - | - | - | - | - | - | - | - | - | 2 300 000 |
| Balance available 31 December | 4 237 736 | 1 070 059 | 619 274 | 139 806 | 140 807 | 1 315 023 | 2 507 332 | 10 030 037 | 5 987 522 | |
| Total liabilities and Fund balance | 12 744 990 | 1 425 526 | 1 958 984 | 169 910 | 163 171 | 1 330 544 | 2 507 332 | 20 300 457 | 10 853 965 | |

CERTIFIED CORRECT

(Signed) R. SCHMIDT
Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1984

UNEP GENERAL TRUST FUNDS

Combined status of contributions as at 31 December 1983

(United States dollars)

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 a/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|--|-------------------------------------|-------------------------------------|---|--------------------------|-------------------------------------|----------------------------------|---|---------------------------------|
| Regional Trust Fund for the Protection of the Mediterranean Sea against Pollution | | | | | | | | |
| Albania | 4 162 | (4 162) | - | - | - | - | - | - |
| Algeria | - | - | 41 535 | 45 113 | 14 892 | - | 26 643 | 45 113 |
| Cyprus | - | - | 3 692 | 3 470 | 1 692 | 2 000 | - | 3 470 |
| Egypt | 11 776 | - | 24 610 | 24 292 | - | 36 386 | - | 24 292 |
| France | - | - | 1 993 838 | 2 273 008 | - | 1 993 838 | - | 2 273 008 |
| Greece | - | - | 121 375 | 139 305 | 28 480 | - | 92 895 | 139 305 |
| Israel | 13 856 | - | 86 762 | 79 815 | - | 53 618 | 47 000 | 79 815 |
| Italy | 513 170 | 50 640 | 1 194 823 | 1 305 305 | - | 1 487 738 | 270 895 | 1 305 305 |
| Lebanon | 12 486 | - | 10 615 | 6 941 | - | 17 351 | 5 750 | 6 941 |
| Libyan Arab Jamahiriya | 23 552 | - | 79 377 | 89 730 | - | 93 624 | 9 305 | 89 730 |
| Malta | - | - | 3 692 | 3 470 | 2 158 | 1 534 | - | 3 470 |
| Monaco | - | - | 3 692 | 3 470 | - | 3 692 | - | 3 470 |
| Morocco | 7 360 | - | 17 537 | 17 351 | - | 15 820 | 9 077 | 17 351 |
| Spain | 225 416 | - | 566 292 | 672 731 | - | 791 708 | - | 672 731 |
| Syrian Arab Republic | - | - | 10 615 | 10 906 | 2 436 | 948 | 7 231 | 10 906 |
| Tunisia | - | - | 10 615 | 10 906 | 149 | 3 384 | 7 082 | 10 906 |
| Turkey | - | - | 103 838 | 111 543 | - | 98 610 | 5 253 | 111 543 |
| Yugoslavia | 59 732 | - | 145 371 | 160 128 | - | 127 412 | 77 691 | 160 128 |
| European Economic Community | - | - | 929 167 | 1 076 250 | - | 929 167 | - | 1 076 250 |
| Subtotal | 871 535 | 46 478 | 5 347 446 | 6 033 734 | 49 807 | 5 656 830 | 558 822 | 6 033 734 |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 a/ and 1983 | Collections during 1982 for 1983 and prior years | Unpaid pledges for future years |
|--|-------------------------------------|-------------------------------------|---|--------------------------|--|--|---------------------------------|
| Regional Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates | | | | | | | |
| Iran (Islamic Republic of) | 1 223 946 | (1 223 946) | - | - | - | - | - |
| Iraq | 368 406 | (368 406) | - | - | - | - | - |
| Subtotal | 1 592 352 | (1 592 352) | - | - | - | - | - |

Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)

| | | | | | | | | |
|--------------------------|--------|----------|-----------|-----------|---|-----------|----------|-----------|
| Argentina | - | - | 8 849.88 | 10 506.00 | - | 3 840.00 | 5 009.88 | 10 506.00 |
| Australia | - | - | 20 752.85 | 23 230.00 | - | 20 752.85 | - | 23 230.00 |
| Austria | - | - | 6 713.05 | 11 098.00 | - | 6 713.05 | - | 11 098.00 |
| Bahamas | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| Bangladesh | - | - | - | 444.00 | - | - | - | 444.00 |
| Bolivia | 98.48 | - | 113.46 | 148.00 | - | 211.94 | - | 148.00 |
| Botswana | - | - | 118.62 | 148.00 | - | 118.62 | - | 148.00 |
| Brazil | - | - | 14 409.42 | 20 566.00 | - | 7 204.71 | 7 204.71 | 20 566.00 |
| Cameroon | - | 16.41 | 113.46 | 148.00 | - | 129.87 | - | 148.00 |
| Canada | - | - | 37 214.88 | 45 572.00 | - | 37 214.88 | - | 45 572.00 |
| Central African Republic | - | - | 109.59 | 148.00 | - | 52.86 | 56.73 | 148.00 |
| Chile | - | - | 796.00 | 1 036.00 | - | 796.00 | - | 1 036.00 |
| China | - | 5 982.66 | 18 380.52 | 13 022.00 | - | 24 363.18 | - | 13 022.00 |
| Colombia | - | - | 1 248.06 | 1 628.00 | - | 624.03 | 624.03 | 1 628.00 |
| Congo | - | - | - | 148.00 | - | - | - | 148.00 |
| Costa Rica | 196.96 | - | 226.93 | 296.00 | - | 482.82 | - | 237.07 |
| Cyprus | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| Denmark | - | - | 8 396.04 | 11 098.00 | - | 8 396.04 | - | 11 098.00 |
| Ecuador | - | - | 226.92 | 296.00 | - | - | 226.92 | 296.00 |
| Egypt | - | - | 794.22 | 1 036.00 | - | 794.22 | - | 1 036.00 |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 a/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|------------------------------|-------------------------------------|-------------------------------------|---|--------------------------|-------------------------------------|----------------------------------|---|---------------------------------|
| | | | | | | | | |
| Finland | - | - | 5 446.08 | 7 102.00 | - | 5 446.08 | - | 7 102.00 |
| France | - | - | 71 025.96 | 96 320.00 | - | 71 025.96 | - | 96 320.00 |
| Gambia | 98.48 | - | 113.46 | 148.00 | - | - | 211.94 | 148.00 |
| German Democratic Republic | 13 688.72 | - | 15 770.94 | 20 566.00 | - | - | 29 459.66 | 20 566.00 |
| Germany, Federal Republic of | - | - | 94 285.26 | 126 356.00 | - | 94 285.26 | - | 126 356.00 |
| Ghana | 295.44 | - | 340.38 | 296.00 | - | - | 635.82 | 296.00 |
| Guatemala | - | - | 226.92 | 296.00 | - | - | 226.92 | 296.00 |
| Guinea | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| Guyana | 98.48 | - | 113.46 | 148.00 | - | 211.94 | - | 148.00 |
| India | - | - | 6 807.60 | 5 328.00 | - | 6 807.60 | - | 5 328.00 |
| Indonesia | - | - | 1 815.36 | 1 924.00 | - | 1 815.36 | - | 1 924.00 |
| Iran (Islamic Republic of) | 6 401.20 | (0.20) | 7 374.90 | 8 582.00 | - | 12 802.00 | 973.90 | 8 582.00 |
| Israel | - | - | 2 836.50 | 3 404.00 | - | 2 836.50 | - | 3 404.00 |
| Italy | 33 975.60 | - | 39 143.70 | 55 336.00 | - | 61 424.96 | 11 694.34 | 55 336.00 |
| Japan | - | - | 108 695.34 | 152 692.00 | - | 108 695.34 | - | 152 692.00 |
| Jordan | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| Kenya | - | - | 113.46 | 148.00 | - | 56.73 | 56.73 | 148.00 |
| Liberia | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| Liechtenstein | - | - | 113.46 | 148.00 | 14.98 | 98.48 | - | 148.00 |
| Madaqascar | - | - | 113.46 | 148.00 | - | - | 113.46 | 148.00 |
| Malawi | - | - | - | 148.00 | - | - | - | 148.00 |
| Malaysia | 886.32 | - | 1 021.14 | 1 332.00 | - | 1 907.46 | - | 1 332.00 |
| Mauritius | - | - | 113.46 | 148.00 | - | 170.19 | - | 91.27 |
| Monaco | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| MOROCCO | 492.40 | - | 567.30 | 740.00 | - | - | 1 059.70 | 740.00 |
| Mozambique | - | - | 114.06 | 148.00 | - | 114.06 | - | 148.00 |
| Nepal | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| Nicaragua | - | - | 113.46 | 148.00 | 113.46 | - | - | 148.00 |
| Niger | 98.48 | - | 113.46 | 148.00 | - | - | 211.94 | 148.00 |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 a/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|--|-------------------------------------|-------------------------------------|---|--------------------------|-------------------------------------|----------------------------------|---|---------------------------------|
| | | | | | | | | |
| Nigeria | 1 575.68 | - | 1 815.36 | 2 812.00 | - | - | 3 391.04 | 2 812.00 |
| Norway | - | - | 5 673.00 | 7 546.00 | - | 5 673.00 | - | 7 546.00 |
| Pakistan | - | - | 795.00 | 888.00 | - | 1 239.00 | - | 444.00 |
| Panama | - | - | 295.00 | 696.00 | 295.00 | 695.00 | - | 1.00 |
| Papua New Guinea | - | - | 113.46 | 148.00 | - | 56.73 | 56.73 | 148.00 |
| Paraguay | - | - | 113.46 | 148.00 | - | - | 113.46 | 148.00 |
| Peru | - | - | 680.76 | 1 036.00 | - | - | 680.76 | 1 036.00 |
| Philippines | - | - | 1 134.60 | 1 332.00 | - | 567.30 | 567.30 | 1 332.00 |
| Portugal | - | - | 2 935.36 | 2 664.00 | - | 2 935.36 | - | 2 664.00 |
| Rwanda | - | - | 113.46 | 148.00 | - | - | 113.46 | 148.00 |
| Saint Lucia | - | - | 56.83 | 148.00 | - | 130.83 | - | 74.00 |
| Senegal | 98.48 | - | 113.46 | 148.00 | - | 105.03 | 106.91 | 148.00 |
| Seychelles | - | - | 113.46 | 148.00 | - | 113.46 | - | 148.00 |
| South Africa | - | - | 4 765.32 | 6 068.00 | 2 177.59 | 2 167.75 | 419.98 | 6 068.00 |
| Sri Lanka | - | - | 226.62 | 148.00 | - | 226.62 | - | 148.00 |
| Sudan | - | - | - | 148.00 | - | - | - | 148.00 |
| Suriname | - | - | 162.75 | 148.00 | - | 162.75 | - | 148.00 |
| Sweden | - | - | 14 863.26 | 19 532.00 | - | 14 863.26 | - | 19 532.00 |
| Switzerland | - | - | 11 913.30 | 15 536.00 | - | 11 913.30 | - | 15 536.00 |
| Thailand | - | - | - | 1 184.00 | - | - | - | 1 184.00 |
| Togo | 27.54 | - | 113.46 | 148.00 | - | 66.53 | 74.47 | 148.00 |
| Tunisia | - | - | 340.38 | 444.00 | - | 340.38 | - | 444.00 |
| Union of Soviet Socialist Republics | 109 312.80 | - | 125 940.60 | 155 948.00 | - | - | 235 253.40 | 155 948.00 |
| United Arab Emirates | 984.80 | - | 1 134.60 | 2 368.00 | - | - | 2 119.40 | 2 368.00 |
| United Kingdom of Great Britain and Northern Ireland | - | - | 50 603.16 | 69 096.00 | - | 50 603.16 | - | 69 096.00 |
| United Republic of Tanzania | - | - | 113.46 | 148.00 | 71.71 | - | 41.75 | 148.00 |
| United States of America | - | - | 283 650.00 | 369 892.00 | - | 276 000.00 | 7 650.00 | 369 892.00 |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 a/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|---|-------------------------------------|-------------------------------------|---|--------------------------|-------------------------------------|----------------------------------|---|---------------------------------|
| <u>Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)</u> | | | | | | | | |
| Uruguay | - | - | 453.84 | 592.00 | - | - | 453.84 | 592.00 |
| Venezuela | - | - | 5 673.00 | 8 138.00 | - | 5 673.00 | - | 8 138.00 |
| Zaire | - | - | 226.92 | 148.00 | - | - | 226.92 | 148.00 |
| Zambia | - | - | 226.92 | 148.00 | 82.03 | 258.35 | - | 34.54 |
| Zimbabwe | - | - | - | 296.00 | - | - | - | 296.00 |
| Subtotal | 168 329.86 | 5 998.87 | 989 998.04 | 1 291 350.00 | 2 754.77 | 853 978.02 | 309 036.10 | 1 289 907.88 |

Regional Workshop Trust Fund

| | | | | | | | | |
|----------|---|---|---------|---|---|---------|---|---|
| Sweden | - | - | 426 823 | - | - | 426 823 | - | - |
| Subtotal | - | - | 426 823 | - | - | 426 823 | - | - |

East Asian Seas Trust Fund

| | | | | | | | | |
|-------------|---|---|---------|---|---|---------|--------|---|
| Indonesia | - | - | 60 000 | - | - | 60 000 | - | - |
| Malaysia | - | - | 34 000 | - | - | 34 000 | - | - |
| Philippines | - | - | 38 000 | - | - | 19 000 | 19 000 | - |
| Singapore | - | - | 2 000 | - | - | 2 000 | - | - |
| Thailand | - | - | 38 000 | - | - | 38 000 | - | - |
| Subtotal | - | - | 172 000 | - | - | 153 000 | 19 000 | - |

Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme

| | | | | | | | | |
|------------|---|---|--------|---|---|--------|--------|---|
| Bahamas | - | - | 16 450 | - | - | 11 789 | 4 661 | - |
| Barbados | - | - | 16 450 | - | - | 16 450 | - | - |
| Belize | - | - | 15 000 | - | - | 7 500 | 7 500 | - |
| Colombia | - | - | 60 940 | - | - | 60 940 | - | - |
| Costa Rica | - | - | 17 898 | - | - | - | 17 898 | - |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges and 1983 | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 & | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|---|-------------------------------------|--|---|--------------------------|------------------------------------|----------------------------------|---|---------------------------------|
| | | | | | | | | |
| Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme (continued) | | | | | | | | |
| Cuba | - | - | 30 940 | - | - | 13 541 | 17 399 | - |
| Dominican Republic | - | - | 19 347 | - | - | - | 19 347 | - |
| France | - | - | 375 000 | - | - | 250 000 | 125 000 | - |
| Grenada | - | - | 16 450 | - | - | 4 112 | 12 338 | - |
| Guatemala | - | - | 17 898 | - | - | - | 17 898 | - |
| Guyana | - | - | 16 450 | - | - | - | 16 450 | - |
| Haiti | - | - | 16 450 | - | - | - | 16 450 | - |
| Honduras | - | - | 16 450 | - | - | - | 16 450 | - |
| Jamaica | - | - | 25 000 | - | - | 12 500 | 12 500 | - |
| Mexico | - | - | 250 000 | - | - | 250 000 | - | - |
| Montserrat | - | - | 5 000 | - | - | - | 5 000 | - |
| Netherlands Antilles | - | - | 30 000 | - | - | 15 000 | 15 000 | - |
| Nicaragua | - | - | 16 450 | - | - | - | 16 450 | - |
| Panama | - | - | 17 898 | - | - | 19 091 | - | (1 193) |
| Saint Christopher and Nevis | - | - | 5 000 | - | - | 5 000 | - | - |
| Saint Lucia | - | - | 15 000 | - | - | 15 000 | - | - |
| Saint Vincent and the Grenadines | - | - | 15 000 | - | - | 15 000 | - | - |
| Suriname | - | - | 16 452 | - | - | 16 452 | - | - |
| Trinidad and Tobago | - | - | 19 347 | - | - | 19 347 | - | - |
| United Kingdom of Great Britain and Northern Ireland | - | - | 6 732 | - | - | 6 732 | - | - |
| Virgin Islands (UK) | - | - | 5 500 | - | - | 5 500 | - | - |
| Venezuela | - | - | 230 000 | - | - | 100 000 | 130 000 | - |
| Subtotal | - | - | 1 293 102 | - | - | 843 954 | 450 341 | (1 193) |

| Countries | Unpaid pledges as at 1 January 1982 | Adjustments to prior years' pledges | Pledges and adjustments for 1982 and 1983 | Pledges for future years | Collections during 1981 for 1982 a/ | Collections during 1982 and 1983 | Unpaid pledges for 1983 and prior years | Unpaid pledges for future years |
|---|-------------------------------------|-------------------------------------|---|--------------------------|-------------------------------------|----------------------------------|---|---------------------------------|
| <u>Trust Fund for the Protection and Development of the Marine Environment and the Coastal Areas of the West and Central African Region</u> | | | | | | | | |
| Angola | - | - | 93 000 | - | - | - | 93 000 | - |
| Benin | - | - | 93 000 | - | - | - | 93 000 | - |
| Cameroon | - | - | 93 000 | - | - | - | 93 000 | - |
| Cape Verde | - | - | 93 000 | - | - | - | 93 000 | - |
| Congo | - | - | 93 000 | - | - | - | 93 000 | - |
| Equatorial Guinea | - | - | 93 000 | - | - | - | 93 000 | - |
| Gabon | - | - | 123 500 | - | - | - | 123 500 | - |
| Gambia | - | - | 93 000 | - | 15 410 | - | 77 590 | - |
| Ghana | - | - | 154 000 | - | - | - | 154 000 | - |
| Guinea | - | - | 93 000 | - | - | - | 93 000 | - |
| Guinea-Bissau | - | - | 93 000 | - | - | - | 93 000 | - |
| Ivory Coast | - | - | 154 000 | - | - | - | 154 000 | - |
| Liberia | - | - | 93 000 | - | - | - | 93 000 | - |
| Mauritania | - | - | 93 000 | - | - | - | 93 000 | - |
| Nigeria | - | - | 550 250 | - | - | - | 550 250 | - |
| Sao Tome and Principe | - | - | 93 000 | - | - | - | 93 000 | - |
| Senegal | - | - | 93 000 | - | 40 893 | - | 52 107 | - |
| Sierra Leone | - | - | 93 000 | - | - | - | 93 000 | - |
| Togo | - | - | 93 000 | - | - | - | 93 000 | - |
| Zaire | - | - | 123 500 | - | - | - | 123 500 | - |
| Subtotal | - | - | 2 500 250 | - | - | 56 303 | 2 443 947 | - |
| GRAND TOTAL | 2 632 216.86 | (1 539 875.13) | 10 729 619.04 | 7 325 084 | 52 561.77 | 7 990 888.02 | 3 781 146.10 | 7 322 448.88 |

a/ Amounts were reported in 1981, shown here for information purposes only.

OTHER TRUST FUNDS: UNEP JUNIOR PROFESSIONAL OFFICERS PROGRAMME FINANCED BY THE
GOVERNMENTS OF DENMARK, FEDERAL REPUBLIC OF GERMANY AND NORWAY

(United States dollars)

I. Combined statement of income and expenditure for the biennium 1982-1983
ended 31 December 1983

| | <u>Denmark</u> | <u>Norway</u> | <u>Germany, Federal Republic of</u> | <u>Total 1982/1983</u> | <u>Total 1980/1981</u> |
|-----------------------------------|----------------|-----------------|---|----------------------------|----------------------------|
| Income | | | | | |
| Contributions from Governments | 64 731 | - | 52 849 | 117 580 | 136 501 |
| Interest income | 4 002 | 1 343 | 1 271 | 6 616 | 1 520 |
| Total income | <u>68 733</u> | <u>1 343</u> | <u>54 120</u> | <u>124 196</u> | <u>138 021</u> |
| Expenditure | | | | | |
| Staff and other personnel costs | 60 833 | 12 305 | 23 680 | 96 818 | 87 280 |
| Travel | 614 | - | - | 614 | 5 347 |
| Programme support costs | 7 374 | 1 477 | 2 842 | 11 693 | 11 114 |
| Total expenditures | <u>68 821</u> | <u>13 782</u> | <u>26 522</u> | <u>109 125</u> | <u>103 741</u> |
| Excess of income over expenditure | <u>(88)</u> | <u>(12 439)</u> | <u>27 598</u> | <u>15 071</u> | <u>34 280</u> |

II. Combined statement of assets and liabilities as at 31 December 1983

| | | | | <u>1983</u> | <u>1981</u> |
|--|---------------|--------------|---------------|---------------|----------------|
| Assets | | | | | |
| Cash at banks (schedule 2.1) | 27 638 | 6 606 | 34 911 | 69 155 | 138 021 |
| Accounts receivable | 1 255 | 247 | 2 000 | 3 502 | 1 669 |
| Due from Environment Fund (note 7) | - | 2 060 | - | 2 060 | - |
| Total assets | <u>28 893</u> | <u>8 913</u> | <u>36 911</u> | <u>74 717</u> | <u>139 690</u> |
| Liabilities | | | | | |
| Accounts payable | - | - | - | - | 1 424 |
| Due to Special Account for Programme Support Costs | 78 | - | 314 | 392 | 11 114 |
| Due to Environment Fund (note 6) | 951 | - | 5 464 | 6 415 | 83 942 |
| Unliquidated obligations | <u>3 372</u> | <u>2 723</u> | <u>3 535</u> | <u>9 630</u> | <u>8 930</u> |
| Total liabilities | <u>4 401</u> | <u>2 723</u> | <u>9 313</u> | <u>16 437</u> | <u>105 410</u> |
| Fund balance | | | | | |
| Balance available 1 January 1982 and 1980 respectively | 22 013 | 12 267 | - | 34 280 | - |
| Add: Excess of income over expenditure | (88) | (12 439) | 27 598 | 15 071 | 34 280 |
| Savings effected in liquidating of prior years' obligations | <u>2 567</u> | <u>6 362</u> | <u>-</u> | <u>8 929</u> | <u>-</u> |
| Balance available 31 December | <u>24 492</u> | <u>6 190</u> | <u>27 598</u> | <u>58 280</u> | <u>34 280</u> |
| Total liabilities and Fund balance | <u>28 893</u> | <u>8 913</u> | <u>36 911</u> | <u>74 717</u> | <u>139 690</u> |

CERTIFIED CORRECT

(Signed) R. SCHMIDT
Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

OTHER TRUST FUNDS: INTERNATIONAL PRIZES IN THE FIELD
OF THE ENVIRONMENT

(United States dollars)

I. Combined statement of income and expenditure for
the biennium 1982-1983 ended 31 December 1983

| | <u>Sasakawa</u> | <u>Kuwait</u> | <u>Total 1982/1983</u> | <u>Total 1980/1981</u> |
|-----------------------------------|-----------------|---------------|----------------------------|----------------------------|
| <u>Income</u> | | | | |
| Interest income | <u>71 849</u> | <u>-</u> | <u>71 849</u> | <u>-</u> |
| Total income | <u>71 849</u> | <u>-</u> | <u>71 849</u> | <u>-</u> |
| <u>Expenditure</u> | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of income over expenditure | <u>71 849</u> | <u>-</u> | <u>71 849</u> | <u>-</u> |

II. Combined statement of assets and liabilities
as at 31 December 1983

| | | | <u>1983</u> | <u>1981</u> |
|---|------------------|--------------|------------------|-------------|
| <u>Assets</u> | | | | |
| Cash at banks (schedule 2.1) | 331 | - | 331 | - |
| Investments (schedule 2.1) | 1 048 477 | - | 1 048 477 | - |
| Accrued interest receivable | 22 855 | - | 22 855 | - |
| Due from Fund of UNEP (note 7) | <u>186</u> | <u>5 000</u> | <u>5 186</u> | <u>-</u> |
| Total assets | <u>1 071 849</u> | <u>5 000</u> | <u>1 076 849</u> | <u>-</u> |
| <u>Liabilities</u> | | | | |
| Reserve | <u>1 000 000</u> | <u>5 000</u> | <u>1 005 000</u> | <u>-</u> |
| Total liabilities | <u>1 000 000</u> | <u>5 000</u> | <u>1 005 000</u> | <u>-</u> |
| <u>Fund balance</u> | | | | |
| Balance available 1 January 1982 and 1980 respectively | - | - | - | - |
| Add: Excess of income over expenditure | <u>71 849</u> | <u>-</u> | <u>71 849</u> | <u>-</u> |
| Balance available 31 December | <u>71 849</u> | <u>-</u> | <u>71 849</u> | <u>-</u> |
| Total liabilities and Fund balance | <u>1 071 849</u> | <u>5 000</u> | <u>1 076 849</u> | <u>-</u> |

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(Signed) R. SCHMIDT
Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

ENVIRONMENT FUND

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

(United States dollars)

I. Statement of income and expenditure for the biennium 1982-1983
ended 31 December 1983

| | <u>1982/1983</u> | <u>1980/1981</u> |
|---|------------------|------------------|
| <u>Income</u> | | |
| Interest income | 45 790 | - |
| Programme support costs: | | |
| Carribean Action Plan | 3 143 | - |
| Programme support costs: | | |
| CITES | 85 242 | 59 096 |
| Programme support costs: | | |
| East Asian Seas | 4 886 | - |
| Programme support costs: | | |
| Junior Professional Officers: Denmark | 7 374 | 4 127 |
| Programme support costs: | | |
| Junior Professional Officers: Federal Republic of Germany | 2 842 | - |
| Programme support costs: | | |
| Junior Professional Officers: Norway | 1 477 | 6 987 |
| Programme support costs: | | |
| Kuwait Action Plan | 111 239 | 154 178 |
| Programme support costs: | | |
| Mediterranean Action Plan | 503 904 | 407 126 |
| Programme support costs: | | |
| Regional Workshop | <u>49 521</u> | <u>9 264</u> |
| Total income | <u>815 418</u> | <u>640 778</u> |
| <u>Expenditure</u> | | |
| Established posts | 245 649 | 247 951 |
| General temporary assistance | 77 479 | 28 126 |
| Overtime and night differential | 20 072 | 2 536 |
| Staff and other personnel costs | 92 012 | 62 107 |
| Travel on official business | 34 386 | 16 951 |
| Supplies and materials | 5 408 | - |
| Fellowships, grants and contributions | 46 416 | - |
| Furniture and equipment | 10 180 | - |
| Loss on exchange | 4 807 | - |
| Total expenditure | <u>536 409</u> | <u>357 671</u> |
| Excess of income over expenditure | <u>279 009</u> | <u>283 107</u> |

II. Statement of assets and liabilities as at 31 December 1983

| | <u>1983</u> | <u>1981</u> |
|---|----------------|----------------|
| <u>Assets</u> | | |
| Cash at banks (schedule 2.1) | 408 972 | - |
| Accrued interest receivable | 5 005 | 237 677 |
| Accounts receivable | 226 290 | - |
| Due from Fund of UNEP (note 7) | - | 63 301 |
| Total assets | <u>640 267</u> | <u>300 978</u> |
| <u>Liabilities</u> | | |
| Accounts payable | 4 741 | - |
| Unliquidated obligations | 21 489 | 17 871 |
| Due to Fund of UNEP (note 6) | 34 050 | - |
| Total liabilities | <u>60 280</u> | <u>17 781</u> |
| <u>Fund balance</u> | | |
| Balance available 1 January 1980 and 1982 respectively | 283 107 | - |
| Add: Excess of income over expenditure | 279 009 | 283 107 |
| Savings affected in liquidation of prior years' obligations | 17 871 | - |
| Balance available 31 December | <u>579 987</u> | <u>283 107</u> |
| Total liabilities and Fund balance | <u>640 267</u> | <u>300 978</u> |

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(Signed) R. SCHMIDT

Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

ENVIRONMENT FUND

SPECIAL ACCOUNT FOR THE PLAN OF ACTION TO COMBAT DESERTIFICATION

(United States dollars)

I. Statement of income and expenditure for the biennium 1982-1983
ended 31 December 1983

| | <u>1982/1983</u> | <u>1980/1981</u> |
|-----------------------------------|------------------|------------------|
| <u>Income</u> | | |
| Income from pledged contributions | 98 362 | 38 524 |
| Interest income | <u>12 157</u> | <u>1 472</u> |
| Total income | <u>110 519</u> | <u>39 996</u> |
| <u>Expenditure</u> | | |
| Loss on exchange | <u>28</u> | <u>-</u> |
| Total expenditure | <u>28</u> | <u>-</u> |
| Excess of income over expenditure | <u>110 491</u> | <u>39 996</u> |

II. Statement of assets and liabilities as at 31 December 1983

| | <u>1983</u> | <u>1981</u> |
|---|----------------|---------------|
| <u>Assets</u> | | |
| Cash at banks (schedule 2.1) | 147 437 | 20 294 |
| Accrued interest receivable | 2 961 | 624 |
| Accounts receivable | - | 4 553 |
| Due from Fund of UNEP (note 7) | <u>89</u> | <u>14 525</u> |
| Total assets | <u>150 487</u> | <u>39 996</u> |
| <u>Liabilities</u> | | |
| Total liabilities | <u>-</u> | <u>-</u> |
| <u>Fund balance</u> | | |
| Balance available 1 January | 39 996 | - |
| <u>Add:</u> Excess of income over expenditure | <u>110 491</u> | <u>39 996</u> |
| Total Fund balance | <u>150 487</u> | <u>39 996</u> |
| Total liabilities and Fund balance | <u>150 487</u> | <u>39 996</u> |

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(Signed) R. SCHMIDT

Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

ENVIRONMENT FUND
COUNTERPART CONTRIBUTIONS
(United States dollars)

I. Statement of income and expenditure for the biennium 1982-1983
ended 31 December 1983

| | <u>1982/1983</u> | <u>1980/1981</u> |
|--|------------------|------------------|
| <u>Income</u> | | |
| Income from pledged contributions (schedule 6.1) | 6 575 836 | - |
| Interest income | 159 972 | - |
| Total income | <u>6 735 808</u> | - |
| <u>Expenditure</u> | | |
| Staff and other personnel costs | 447 488 | - |
| Contractual services | 120 000 | - |
| Meetings/conferences | 135 274 | - |
| Acquisition of equipment | 326 892 | - |
| Operating expenses | 93 039 | - |
| UNEP participation | 37 076 | - |
| Sundry | 19 179 | - |
| Fellowships | 170 880 | - |
| Loss on exchange | 7 696 | - |
| Total expenditure | <u>1 357 524</u> | - |
| Excess of income over expenditure | <u>5 378 284</u> | - |

II. Statement of assets and liabilities as at 31 December 1983

| | <u>1983</u> | <u>1981</u> |
|---|------------------|-------------|
| <u>Assets</u> | | |
| Cash at banks (schedule 2.1) | 1 407 823 | - |
| Pledged contributions receivable (schedule 6.1) | 4 798 400 | - |
| Accrued interest receivable | 12 408 | - |
| Total assets | <u>6 218 631</u> | - |
| <u>Liabilities</u> | | |
| Advances by co-operating agencies | 214 601 | - |
| Accounts payable | 100 | - |
| Unliquidated obligations | 227 637 | - |
| Due to Fund of UNEP (note 6) | 398 009 | - |
| Total liabilities | <u>840 347</u> | - |
| <u>Fund balance</u> | | |
| Balance available 1 January | - | - |
| Excess of income over expenditure | 5 378 284 | - |
| Total Fund balance | <u>5 378 284</u> | - |
| Total liabilities and Fund balance | <u>6 218 631</u> | - |

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(Signed) R. SCHMIDT
Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

ENVIRONMENT FUND

Status of counterpart contributions
as at 31 December 1983

(United States dollars)

| <u>Donors</u> | <u>Pledged</u> | <u>Paid</u> | <u>Outstanding</u> |
|--|------------------|------------------|--------------------|
| <u>Preparation of an environmental communication system, preliminary phase</u> | | | |
| Swedish Committee for Stockholm Conference | 25 000 | 25 000 | - |
| Norway | 5 000 | 5 000 | - |
| Netherlands | <u>5 000</u> | <u>5 000</u> | <u>-</u> |
| Subtotal | 35 000 | 35 000 | - |
| <u>Public hearing on the state of the environment</u> | | | |
| Asahi Shimbun | 66 079 | 66 079 | - |
| Japan Broadcasting Corporation | 57 856 | 57 856 | - |
| Swedish Committee for Commemoration of the Stockholm Conference | 15 000 | 15 000 | - |
| World Wildlife Fund, Netherlands | 1 987 | 1 987 | - |
| World Wildlife Fund, United Kingdom | 5 000 | 5 000 | - |
| United Nations University | 10 000 | 10 000 | - |
| Three M Corporation | <u>500</u> | <u>500</u> | <u>-</u> |
| Subtotal | 156 422 | 156 422 | - |
| <u>Arab Gulf Programme for United Nations Development Organizations</u> | | | |
| AGFUND | 5 180 000 | 881 600 | 4 298 400 |
| <u>Workshop on Protection and Development of the Marine and Coastal Environment of the East African Region</u> | | | |
| Government of Seychelles | <u>10 000</u> | <u>10 000</u> | <u>-</u> |
| <u>Management of the Ad-hoc Working Group of Legal and Technical Experts for the Elaboration of the Global Framework Convention on the Protection of the Ozone Layer Project</u> | | | |
| Government of the Netherlands | 41 395 | 41 395 | - |
| Government of Switzerland | <u>9 675</u> | <u>9 675</u> | <u>-</u> |
| Subtotal | 51 070 | 51 070 | - |
| <u>International Symposium on Solid Waste Management for Developing Countries</u> | | | |
| Federal Ministry for Research and Technology, (Federal Republic of Germany) | <u>143 344</u> | <u>143 344</u> | <u>-</u> |
| <u>Formulation, monitoring and evaluation of priority programmes and projects for meeting the most serious environmental problems of developing countries</u> | | | |
| Government of Sweden | <u>1 000 000</u> | <u>500 000</u> | <u>500 000</u> |
| GRAND TOTAL | <u>6 575 836</u> | <u>1 777 436</u> | <u>4 798 400</u> |

ENVIRONMENT FUND

NON-CONVERTIBLE CURRENCY COUNTERPART CONTRIBUTION
TO THE MEDITERRANEAN TRUST FUND

(United States dollars)

I. Statement of income and expenditure for the
biennium 1982-1983 ended 31 December 1983

| | <u>1982/1983</u> | <u>1980/1981</u> |
|-----------------------------------|------------------|------------------|
| <u>Income</u> | | |
| Income from pledged contribution | 850 000 | - |
| Total income | <u>850 000</u> | <u>-</u> |
| <u>Expenditure</u> | | |
| Staff and other personnel costs | 161 859 | - |
| Travel | 13 646 | - |
| Contractual services | 22 510 | - |
| Operating expenses | 24 561 | - |
| Acquisitions of equipment | 161 456 | - |
| Reporting costs | 281 | - |
| Sundry | 15 687 | - |
| Loss on exchange | <u>60 491</u> | <u>-</u> |
| Total expenditure | <u>460 491</u> | <u>-</u> |
| Excess of income over expenditure | <u>389 509</u> | <u>-</u> |

II. Statement of assets and liabilities as at 31 December 1983

| | <u>1983</u> | <u>1981</u> |
|------------------------------|----------------|-------------|
| <u>Assets</u> | | |
| Cash at bank | 7 544 | - |
| Contribution receivable | 450 000 | - |
| Accounts receivable | <u>14 650</u> | <u>-</u> |
| Total assets | <u>472 194</u> | <u>-</u> |
| <u>Liabilities</u> | | |
| Due to Fund of UNEP (note 6) | 46 271 | - |
| Due to other funds | 16 797 | - |
| Accounts payable | 18 131 | - |
| Unliquidated obligations | <u>1 486</u> | <u>-</u> |
| Total liabilities | <u>82 685</u> | <u>-</u> |

Statement VI.2 (concluded)

| <u>Fund balance</u> | <u>1983</u> | <u>1981</u> |
|------------------------------------|----------------|-------------|
| Balance available 1 January | - | - |
| Excess of income over expenditure | <u>389 509</u> | <u>-</u> |
| Total Fund balance | <u>389 509</u> | <u>-</u> |
| Total liabilities and Fund balance | <u>472 194</u> | <u>-</u> |

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(Signed) R. SCHMIDT
Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1984

REVOICING FUND (INFORMATION)

(United States dollars)

I. Statement of income and expenditure for the
biennium 1982-1983 ended 31 December 1983

| | <u>1982/1983</u> | <u>1980/1981</u> |
|------------------------------------|------------------|------------------|
| <u>Income</u> | | |
| Sale of publications and royalties | 53 501 | 49 586 |
| Other sales | <u>6 658</u> | <u>19 238</u> |
| Total income | <u>60 159</u> | <u>68 824</u> |
| <u>Expenditure</u> | | |
| Consultants (including travel) | - | 45 929 |
| General operating expenses | 98 | 1 356 |
| Supplies and materials | - | 11 310 |
| Publications | 68 149 | - |
| Contractual services | (4 720) | 50 453 |
| Sundry | <u>-</u> | <u>16 796</u> |
| Total expenditure | <u>63 527</u> | <u>125 844</u> |
| Excess of expenditure over income | <u>3 368</u> | <u>57 020</u> |

II. Statement of assets and liabilities as at 31 December 1983

| | <u>1983</u> | <u>1981</u> |
|---|----------------|----------------|
| <u>Assets</u> | | |
| Accounts receivable | 18 572 | - |
| Due from Fund of UNEP (note 7) | <u>112 525</u> | <u>134 465</u> |
| Total assets | <u>131 097</u> | <u>134 465</u> |
| <u>Liabilities</u> | | |
| | <u>-</u> | <u>-</u> |
| | <u>-</u> | <u>-</u> |
| <u>Fund balance</u> | | |
| Balance available 1 January 1980 and 1982 respectively | 134 465 | 191 485 |
| <u>Less:</u> Excess of expenditure over income | <u>3 368</u> | <u>57 020</u> |
| Balance available 31 December | <u>131 097</u> | <u>134 465</u> |
| Total liabilities and Fund balance | <u>131 097</u> | <u>134 465</u> |

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(Signed) R. SCHMIDT
Assistant Executive Director

Office of the Environment Fund and Administration

Nairobi, 31 March 1984

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies

The following are some of the principal accounting policies of the United Nations and the United Nations Environment Programme:

- (a) The accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, including the Financial Rules of the Fund of UNEP, specific decisions of the Governing Council of UNEP and administrative issuances, and in conformity with generally accepted accounting principles;
- (b) The financial period is a biennium and consists of two consecutive calendar years. The accounts presented herewith cover the biennium 1982-1983 ended 31 December 1983;
- (c) Assets and liabilities and income and expenditure are recorded on an accrual basis;
- (d) Project expenditures with respect to UNEP projects undertaken by co-operating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Since 1979, UNEP also recognizes as expenditures the unliquidated obligations of co-operating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts;
- (e) The accounts are presented in United States dollars. Transactions in currencies other than United States dollars are recorded at the United Nations rates of exchange prevailing at the time of the transaction. Differences arising from the conversion of currencies at the United Nations rate of exchange are accounted for as gain or loss on exchange. In accordance with rule 205.2 of the financial rules of the Fund, losses and gains on exchange arising from the payment of voluntary contributions from Governments are recorded as a credit or debit to such contributions. At year-end, cash, unpaid pledges other than pledges for future years and accounts receivable and payable in currencies other than United States dollars are reconverted at the applicable United Nations rates of exchange;
- (f) Fixed assets. Furniture, equipment and other non-expendables are not included in the assets of UNEP. Acquisitions are charged against the appropriate budget accounts in the year of purchase;
- (g) Contributions. Pledges are recorded as income on the basis of commitments by prospective donors to pay monetary contributions at a specified time or times. Pledges received for future years are recorded as deferred income;
- (h) Contingencies. Provision to meet contingent liabilities for compensation payments under appendix D of the Staff Rules of the United Nations for personnel financed under UNEP trust funds and the Fund of UNEP is calculated on the basis of 1 per cent of net base pay.

Note 2. Utilization of non-convertible currencies

Expenditures on Fund programme activities during the biennium 1982-1983 (schedule 1.2), amounting to \$46.4 million, include expenditure of \$9.1 million in non-convertible currencies made up of:

| | <u>Equivalent in millions of United States dollars</u> |
|---|--|
| Expenditures reported by supporting organizations | 6.8 |
| Expenditures undertaken through co-operating agencies | 1.4 |
| Payments to project staff, reimbursable | 0.9 |
| Total | <u>9.1</u> |

In addition, there were expenditures in non-convertible currencies in connection with programme and programme support staff costs equivalent to \$0.4 million. Total use of non-convertible currencies was therefore the equivalent of \$9.5 million. The currencies involved were Bulgarian leva, Cuban pesos, Czechoslovakian koruny, German Democratic Republic marks, Hungarian forints, Polish zlotych and USSR roubles.

As at 31 December 1983, the non-convertible currencies cash balance held in banks for account of UNEP amounted to \$7.4 million (statement II).

Note 3. Financial reporting by co-operating agencies and supporting organizations

All co-operating agencies and supporting organizations (non-governmental organizations and government institutions) having UNEP ongoing projects reported their expenditures as at 31 December 1983.

Note 4. Accounts payable

The accounts payable balance is comprised of the following:

| | <u>United States dollars</u> |
|--|------------------------------|
| Staff members | 153 492 |
| Vendors | 38 |
| Expected credit interoffice vouchers from UNDP field offices | 2 486 008 |
| Others | 61 642 |
| Total (statement II) | <u>2 701 180</u> |

Note 5. Deferred charges

(a) The table below provides an analysis of the amount shown on statement II as deferred charges as at 31 December 1983:

| | <u>United States dollars</u> |
|--|------------------------------|
| Education grant advances | 53 001 |
| Prepaid expenses | 5 144 |
| Charges in transit from offices away from Headquarters (interoffice vouchers) | <u>2 319 048</u> |
| Total | <u><u>2 377 193</u></u> |

The portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the financial statement is shown for balance sheet purposes only.

(b) The deferred charges shown on statement III in the amount of \$288,211 represent contributions received by United Nations Headquarters but not credited to UNEP accounts by interoffice voucher as at 31 December 1983.

Note 6. Inter-fund balances

The following is the breakdown of inter-fund balances as at 31 December 1983 appearing in statement II.

| | <u>United States dollars</u> |
|--|------------------------------|
| <u>Due from United Nations funds and inter-fund accounts</u> | |
| <u>UNEP general trust funds (statement III):</u> | |
| Mediterranean Trust Fund | 148 545 |
| Kuwait Action Plan | 79 307 |
| CITES | 27 785 |
| Regional Training Workshop | 14 153 |
| East Asian Seas | 17 478 |
| Caribbean Action Plan | <u>13 864</u> |
| | <u>301 132</u> |
| <u>Counterpart contributions (statement VI.1)</u> | <u>398 009</u> |
| <u>Counterpart contributions (non-convertible currencies) (statement VI.2)</u> | <u>46 271</u> |
| <u>Special accounts for programme support costs (statement V.1)</u> | <u>34 050</u> |
| <u>Trust funds for Junior Professional Officers Programme (statement IV.1)</u> | |
| Denmark | 951 |
| Federal Republic of Germany | <u>5 464</u> |
| | <u>6 415</u> |
| Total | <u><u>785 877</u></u> |

Note 7. Due to United Nations funds and inter-fund accounts

| | <u>United States dollars</u> |
|---|------------------------------|
| United Nations General Fund | 653 159 |
| Revolving Fund (information) (statement VII) | 112 525 |
| Trust Funds for international prizes in the field of the environment (statement IV.2) | 5 186 |
| UNEP General Trust Funds (statement III) | 102 |
| Trust Funds for Junior Professional Officers Programme (statement IV.1) | 2 060 |
| Special Account for Desertification (statement V.2) | <u>89</u> |
| Total | <u><u>773 121</u></u> |

The inter-fund balances between the United Nations general fund, the Fund of UNEP and UNEP general trust funds are settled on a periodic basis.

Notes

1/ Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 31 (A/9631 and Corr.2), p. 136, item 73, subpara. (h).

2/ Ibid., Thirty-seventh Session, Supplement No. 5F (A/37/5/Add.6), sect. II.

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