

UNITED NATIONS DEVELOPMENT PROGRAMME

FINANCIAL REPORT

and

AUDITED FINANCIAL STATEMENTS

for the year ended 31 December 1983

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-NINTH SESSION

SUPPLEMENT No. 5A (A/39/5/Add.1)



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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.

[30 July 1984]

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ABBREVIATIONS

AFESD	Arab Fund for Economic and Social Development
AsDB	Asian Development Bank
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLA	Economic Commission for Latin America
ECWA	Economic Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
IAPSU	Inter-agency Procurement Services Unit
ICAO	International Civil Aviation Organization
IDB	Inter-American Development Bank
ILO	International Labour Organisation
IMO	International Maritime Organization
IPF	Indicative planning figure
ITU	International Telecommunication Union
OPE	Office for Project Execution
SPIRE	Special Projects Implementation Review Exercise
UNCDF	United Nations Capital Development Fund
UNCHS	United Nations Centre for Human Settlements
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UNRFNRE	United Nations Revolving Fund for Natural Resources Exploration
UNROB	United Nations Special Relief Office in Bangladesh
UNSO	United Nations Sudano-Sahelian Office
UNV	United Nations Volunteers programme
UPU	Universal Postal Union
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

LETTERS OF TRANSMITTAL

30 April 1984

Sir,

Pursuant to financial regulation 16.1, I have the honour to submit the financial statements of the United Nations Development Programme as at 31 December 1983, which I hereby approve.

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

Accept, Sir, the assurances of my highest consideration.

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

The Chairman of the Board of Auditors
United Nations
New York

18 June 1984

Sir,

I have the honour to transmit to you the financial statements of the United Nations Development Programme as at 31 December 1983, which were submitted by the Administrator. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board of Auditors with respect to the accounts of the United Nations Development Programme for the financial period 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 YEAR ENDED 31 DECEMBER 1983

1. The Administrator has the honour to submit herewith his financial report for the year ended 31 December 1983, together with the audited financial statements of the United Nations Development Programme (UNDP) for the year ended 31 December 1983 and the report of the Board of Auditors. The financial statements, consisting of 18 statements and 21 schedules, accompanied by notes which are an integral part of the financial statements, also cover the trust funds for which the Administrator has been assigned responsibility.

2. This submission is made in conformity with the decision of the General Assembly 1/ to accept the recommendations of the Fifth Committee 2/ and in conformity with the Financial Regulations of the United Nations Development Programme, approved by the Governing Council at its twenty-eighth session. 3/

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

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

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

Arab Fund for Economic and Social Development

Asian Development Bank

Universal Postal Union

International Telecommunication Union

International Atomic Energy Agency

World Tourism Organization

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

United Nations Educational, Scientific and Cultural Organization

International Civil Aviation Organization

World Meteorological Organization

International Maritime Organization

World Intellectual Property Organization

(c) For the following executing agencies the UNDP financial statements incorporate information in respect of the 12-month period ended 31 December 1983 which is contained in the agencies' financial statements for the biennium 1982-1983 ended 31 December 1983:

United Nations

Economic Commission for Europe

Economic and Social Commission for Asia and the Pacific

Economic Commission for Latin America

Economic Commission for Africa

Economic Commission for Western Asia

United Nations Conference on Trade and Development

United Nations Industrial Development Organization

United Nations Centre for Human Settlements (Habitat)

International Labour Organisation

Food and Agriculture Organization of the United Nations

World Health Organization

Inter-American Development Bank

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

World Bank

5. Any amendments to the data obtained from executing agencies after the completion of the audit of their accounts will be reported to the General Assembly and the Governing Council of UNDP at subsequent sessions.
6. Changes in the 1982 accounts reported by the executing agencies after the date of submission of the Administrator's 1982 financial report were as follows:
 - (a) A transfer of \$176,118 from project expenditure to programme support costs for UNIDO;
 - (b) A decrease of \$3,000 in the miscellaneous income and exchange adjustment and a decrease of \$3,330 in the project expenditure of the World Bank;
 - (c) Net adjustments amounting to \$55,655, representing a decrease in project expenditures reported by several government agencies for projects executed by Governments;
 - (d) A decrease of \$35,557 in the project expenditure of UNCHS;

(e) A decrease of \$380,000 and \$3,613 in the project expenditure of the World Bank and FAO, respectively, as co-operating agencies for projects executed by Governments;

(f) An increase of \$57,233 in the project expenditure of the Asian Development Bank;

(g) A decrease of \$309,684 in programme support costs for various agencies for projects where there was a cost-sharing component for which those agencies had waived part of the support cost reimbursement payable to them; an increase of \$330,000 and \$34,000 in the programme support costs to IAEA and FAO, respectively.

7. In addition to the adjustments for the above differences, the following adjustments to prior year's expenditure were made in the UNDP financial statements for the year ended 31 December 1983:

(a) A transfer of \$237,540 for project expenditure of WHO from the Indicative Planning Figure (IPF) to a trust fund;

(b) A transfer of \$70,000 relating to project expenditure of UNCTAD from the Special Programme Resources to a trust fund;

(c) Adjustments totalling \$19,635 for cancellation of prior year's unliquidated obligations for travel on various projects.

Changes in accounting practices and policies in 1983

Financial regulations and rules

8. The 1983 financial statements have been prepared in accordance with the revised financial regulations for UNDP which were approved by the Governing Council at its twenty-eighth session, 3/ and which became effective on 1 January 1982. One newly proposed regulation and certain proposed revised regulations, which had been submitted to the Council at its twenty-eighth session, were deferred for further consideration to the twenty-ninth session. At both its twenty-ninth 4/ and thirtieth sessions, 5/ the Council did not reach a consensus on proposed revised regulations 3.5, 3.6, 12.3 and 12.4 and the newly proposed regulation 3.6. The Council decided that the existing regulations 6.4, 6.6, 4.2 and 4.3 shall, in the absence of such a consensus, continue to apply until a decision is reached by the Governing Council at its thirty-first session.

9. The Administrator has prepared revised financial rules which will be circulated to members of the Governing Council, for information purposes.

Accounting policies

10. A summary of significant accounting policies applied in the preparation of the financial statements for 1983 is provided in note 1 to the financial statements. The policies are the same as those applied in 1982.

Presentation of accounts

11. The 1983 accounts are presented in essentially the same format as that used in previous years. However, the following changes have been made:

(a) Statement XVI, "Trust funds established by the Administrator", has been expanded to include the following trust funds:

- (i) UNDP Trust Fund for Action on Development Issues;
- (ii) Trust Fund for the Special Netherlands Contribution for the Least Developed Countries;
- (iii) UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition;
- (iv) UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries.

(b) Two schedules have been provided to disclose the cost-sharing contributions on behalf of UNDP trust funds (schedule 15) and contributions received on behalf of sub-trust funds established by the Administrator (schedule 16) separately. These data were previously reported on schedule 14 which provided the combined contributions for all trust funds.

(c) The combined income and expenditure of UNDP and the Trust Funds administered by UNDP, which was shown in 1982 as schedule 20, is now shown in paragraph 12 below.

Combined statement of income and expenditure for the year ended 31 December 1983

12. The following table represents a combined statement of income and expenditure for the year ended 31 December 1983 in respect of the UNDP Account, the UNDP-administered trust funds and the Junior Professional Officers' Programme. This will provide an overall view of the financial activities during the year of all funds for which the Administrator is responsible. The balance of each fund as at 31 December 1983 represents the recorded value of the net assets of each fund as at that date, exclusive of fully-funded reserves.

UNDP Account

13. As shown in the statement of income and expenditure (statement I), total income for the year ended 31 December 1983 amounted to \$838.2 million and total expenditure to \$751.0 million, resulting in an excess of income over expenditure for 1983 of \$87.2 million.

Combined income and expenditure for the year ended 31 December 1983

(Millions of United States dollars)

<u>Source of funds</u>	<u>Balance as at 1 January 1983</u>	<u>Income during 1983</u>	<u>Expenditure during 1983</u>	<u>Balance as at 31 December 1983</u>
<u>UNDP account:</u>				
Voluntary contributions and other income	(5.7)	715.3	651.8	57.8
Special Measures Fund for the Least Developed Countries	19.9	16.1	11.5	24.5
Government cost-sharing contributions	42.7	94.5	77.1	60.1
Government cash counterpart contributions	4.7	5.4	6.4	3.7
Extrabudgetary activities	2.7	6.9	4.2	5.4
Subtotal (statement IV)	64.3	838.2	751.0	151.5
<u>Trust funds</u>				
Trust Fund for Assistance to Colonial Countries and Peoples (statement VI)	1.3	0.1	0.2	1.2
United Nations Capital Development Fund (statement VII)	68.5	34.7 a/	27.3	75.9
United Nations Revolving Fund for Natural Resources Exploration (statement VIII)	18.5	4.0	5.8	16.7
United Nations Trust Fund for Sudano-Sahelian Activities (statement IX)	14.9	7.4	12.4	9.9
United Nations Volunteers programme (statement X)	3.3	1.8	1.7	3.4
United Nations Financing System for Science and Technology for Development (statement XI)	18.4	3.5	7.6	14.3
United Nations Special Fund for Land-locked Developing Countries (statement XII)	0.9	0.2	0.2	0.9
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII)	4.3	1.7	3.2	2.8
UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women (statement XIV)	6.3	2.7	2.7	6.3
Additional contributions to UNDP in support of the United Nations Decade for Women projects (statement XIV)	0.5	-	0.1	0.4
UNDP Energy Account (statement XV)	3.8	5.2	3.2	5.8
Trust funds established by the Administrator (statement XVI)	1.4	50.2	3.0	48.6
Other UNDP-administered trust funds (statement XVII)	2.5	0.5	1.9	1.1
Sub-trust funds established by the Administrator (statement XVIII)	0.4	6.9	5.6	1.7
Subtotal	145.0	118.9	74.9	189.0
<u>Junior Professional Officers' Programme (schedule 13)</u>	0.5	8.2	7.3	1.4
Total	209.8	965.3	833.2	341.9

a/ Including transfer of \$1.0 million from UNCDF Operational Reserve.

14. As shown in statement IV, the net excess of expenditure over income of \$87.2 million is attributable as follows:

(a) A surplus of \$62.7 million in respect of UNDP main resources;

(b) A surplus of \$4.6 million in respect of the Special Measures Fund for the Least Developed Countries;

(c) A surplus of \$18.2 million in respect of government cost-sharing contributions;

(d) A deficit of \$1.0 million in respect of government cash counterpart contributions;

(e) A surplus of \$2.7 million in respect of extrabudgetary activities.

15. As statement I shows, there has been an overall decrease in expenditure of \$108.1 million compared to 1982. For the same period, income increased by \$45.5 million. Statement III gives details of the changes in the financial position during the year and shows that cash and investments held by UNDP increased from \$243.6 million at the beginning of the year to \$304.9 million as at 31 December 1983.

Government contributions

16. As at 31 December 1983, the arrears of government contributions to UNDP for 1983 and prior years amounted to \$72.2 million as shown in statement II. This represented a net decrease of \$18.3 million over the position as at 31 December 1982, when these arrears amounted to \$90.5 million, and is mainly attributable to a decrease in outstanding voluntary contributions from \$39.5 million at the end of 1982 to \$13.2 million at the end of 1983. Note 6 to the financial statements shows an analysis of the arrears as at 31 December 1983 by type of contribution and by year.

Extrabudgetary activities

17. As shown in schedule 8, extrabudgetary expenditure in 1983 amounted to \$4.2 million. Income received for these activities in 1983 totalled \$6.9 million. The unexpended balance for these activities is \$5.4 million as at 31 December 1983.

Special Programme Resources

18. Expenditure incurred by executing agencies on projects financed by the Special Programme Resources in 1983 amounted to \$4.1 million as shown in schedule 6. The status of the Special Programme Resources for the third IPF cycle is shown in note 2 to the financial statements.

Special Measures Fund for the Least Developed Countries

19. As shown in schedule 6, the expenditure incurred in 1983 out of the Special Measures Fund for the Least Developed Countries amounted to \$11.5 million. Contributions received by the Fund during 1983 totalled \$16.1 million, as shown in schedule 1. The excess of income over expenditure during the year amounted to \$4.6 million and the unexpended balance as at 31 December 1983 was \$24.5 million (statement IV).

UNDP biennial budget

20. At its twenty-eighth session in June 1981, the Governing Council approved gross appropriations of \$339,094,400, less income estimates of \$76,435,300, resulting in net appropriations of \$262,659,100, for the purpose of financing programme support and administrative services costs under the UNDP biennial budget for 1982-1983. 6/

21. The total gross appropriations approved consisted of: (a) \$332,996,200 (net, \$257,282,100) chargeable to the resources of UNDP, including \$2.5 million (gross and net) for transitional measures in 1982 due to the reallocation of posts between duty stations and \$4,359,100 (net, \$3,800,800) in respect of the United Nations Capital Development Fund (UNCDF); (b) \$3,075,500 (net, \$2,766,400) in respect of the United Nations Revolving Fund for Natural Resources Exploration (UNRFNRE) chargeable to the resources of that Fund; and (c) \$3,022,700 (net, \$2,610,600) in respect of the United Nations Sudano-Sahelian Office (UNSO) chargeable to the resources of that Fund.

22. At its twenty-ninth session in June 1982, the Governing Council approved the Administrator's submission, in document DP/1982/53, of revised budget estimates for the biennium 1982-1983 totalling \$324,966,300 gross, which, after deducting estimated income of \$72,422,300, resulted in a revised total of \$252,544,000 net. 7/ These revised estimates, which represented a net decrease of \$14,128,100 in the originally approved gross appropriations and of \$10,115,100 in the net appropriations, also reflect the decision taken by the General Assembly at its thirty-sixth session (resolution 36/196) that the administrative and programme support costs of UNCDF shall be met from the general resources of that Fund.

23. By the same decision 82/31, the Governing Council also approved, at its twenty-ninth session, the Administrator's proposal that the appropriation of \$2.5 million for transitional measures may be used, for the purposes originally envisaged, during the full course of the 1982-1983 biennium.

24. Due to inflation and the effect of currency fluctuations, the Administrator submitted to the Governing Council, at its thirtieth session in June 1983, revised budget estimates for the biennium 1982-1983 (see DP/1983/44 and corr.1 and 2) totalling \$301,134,100 gross which, after deducting income estimates of \$62,718,200, resulted in a revised net appropriation of \$238,415,900. These revised appropriations, which represented a decrease of \$37,960,200 in the original approved gross appropriations and of \$24,243,200 in the net appropriations, were approved by the Council. 8/

25. Detailed information on the revised gross and net appropriations for the biennium 1982-1983 and of the expenditure incurred against those appropriations during the biennium ended 31 December 1983 are given in schedule 7, in respect of the costs to be met from the resources of UNDP, and in schedules 18, 19 and 20, in respect of the costs to be met from the resources of UNCDF, UNRFNRE and UNSO, respectively.

26. The following table shows, for each appropriation line, the originally approved gross appropriation, estimated income and net appropriation and the difference in the net appropriation between the original and its revised amounts.

Budget for the biennium 1982-1983

(United States dollars)

	Original gross <u>appropriation</u>	Original estimated <u>income</u>	Original net <u>appropriation</u>	Revised net <u>appropriation</u>	Decrease (increase)
<u>Resources of UNDP</u>					
(i) UNDP core activities	303 129 100	57 663 800	245 465 300	220 660 700	24 804 600
(ii) Transitional measures	2 500 000	-	2 500 000	1 500 000	1 000 000
(iii) OPE and IAPSU	15 151 200	15 151 200	-	-	-
(iv) UNV	5 461 500	871 000	4 590 500	4 771 900	(181 400)
(v) UNCDF	4 359 100	558 300	3 800 800	-	3 800,800
(vi) UNSO- UNDP/UNEP joint venture (institutional support)	<u>2 395 300</u>	<u>1 469 800</u>	<u>925 500</u>	<u>815 400</u>	<u>110 100</u>
Total UNDP	332 996 200	75 714 100	257 282 100	227 748 000	29 534 100
<u>Resources of UNCDF</u>					
UNCDF	-	-	-	4 415 300	(4 415 300)
<u>Resources of UNRFNRE</u>					
UNRFNRE	3 075 500	309 100	2 766 400	3 087 200	(320 800)
<u>Resources of UNSO</u>					
UNSO	<u>3 022 700</u>	<u>412 100</u>	<u>2 610 600</u>	<u>3 165 400</u>	<u>(554 800)</u>
Total appropriations	<u><u>339 094 400</u></u>	<u><u>76 435 300</u></u>	<u><u>262 659 100</u></u>	<u><u>238 415 900</u></u>	<u><u>24 243 200</u></u>

a/ The original gross appropriation and estimated income have been revised to \$14,126,000.

Office for Projects Execution

27. At its twenty-ninth session in June 1982, the Governing Council authorized the Administrator to exceed the gross appropriations approved for the Office for Projects Execution (OPE) to the extent that such an increase is offset by increased support cost income and to maintain the gross expenditure level provided that the expenditure level does not exceed 13 per cent of OPE's project delivery. 9/

28. The Governing Council, at its thirtieth session in June 1983, authorized the Administrator to carry forward support cost earnings of OPE at the end of each biennium up to a maximum of 10 per cent of the gross appropriations for the next biennium. 10/ Total project delivery by OPE during 1982 and 1983 amounted to \$68.7 million and \$65.1 million, respectively, on which support cost income earned amounted to \$6.2 million and \$5.8 million, respectively, whereas total support cost expenditure amounted to \$5.0 million and \$6.3 million, respectively. Thus, the expenditure level has remained within the amount of the gross appropriation, and support cost earnings of \$0.6 million has been carried forward to the biennium 1984-1985.

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

29. The value of UNDP non-expendable property written off during 1983 amounted to \$25,157. In accordance with UNDP financial regulation 14.4, write-offs of property are investigated by the UNDP Headquarters Property Survey Board and are subsequently approved by the Assistant Administrator of the Bureau for Finance and Administration.

30. No ex gratia payments were made in 1983.

31. Write-offs of cash and accounts receivable amounting to \$24,887 were approved under UNDP financial regulation 14.4 and financial rule 14.5. Details of all amounts written off were made available to the Board of Auditors.

Trust funds administered by UNDP

32. The status of the trust funds administered by UNDP as at 31 December 1983 is shown in statements VI to XVIII. The administrative and programme support costs for the United Nations Capital Development Fund, the United Nations Revolving Fund for Natural Resources Exploration, the United Nations Trust Fund for Sudano-Sahelian Activities and the United Nations Financing System for Science and Technology for Development are given in schedules 18, 19, 20 and 21, respectively. Details of contributions pledged for all trust funds are given in schedules 14, 15 and 16, while investments made on behalf of all trust funds are given in schedule 17. The financial position as at 31 December 1983 of the Junior Professional Officers' Programme is provided in schedule 13.

Trust Fund for Assistance to Colonial Countries and Peoples

33. This trust fund was established following the implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples, in accordance with General Assembly resolutions 1514 (XV) of 14 December 1960 and 3118 (XXVIII) of 12 December 1973, to finance humanitarian assistance projects of national liberation movements recognized by the Organization of African Unity.

34. As shown in statement VI, the income of the Fund in 1983 amounted to \$143,266 and expenditure to \$265,763. At the end of 1983, the balance of the Fund was \$1.2 million of which unspent allocations amounted to \$0.6 million.

United Nations Capital Development Fund

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

36. As shown in statement VII, the total income of the Fund in 1983 amounted to \$33.7 million and expenditure to \$27.3 million. At its twenty-sixth session, the Governing Council decided that the Fund should establish and maintain an Operational Reserve of no less than 20 per cent of the Fund's project commitments. 11/ As at 31 December 1983, the balance of the operational reserve amounted to \$28.6 million which includes a guaranty reserve equivalent to 20 per cent of the total contingent liabilities for guaranties entered into by the Fund in respect of bank loans granted by Governments. At the end of 1983, the Fund had a balance of \$75.9 million exclusive of its Operational Reserve.

37. At 31 December 1983, the unspent allocations amounted to \$149.9 million which was \$74.0 million more than the unspent balance of funds available at that date. This reflects the decision made by the Governing Council at its twenty-ninth session to continue the partial funding system. 12/

38. During 1983, the Administrator established the following sub-trust funds for UNCDF under the authority granted to him by financial regulation 5.1:

<u>Trust Funds</u>	<u>Donors</u>
Trust Fund for Rice Irrigation in Timbouctou Province	Austria
Trust Fund for the Construction of Regional Abattoirs in Segou and Sikasso	Belgium
Trust Fund for Construction and Maintenance of Priority Feeder Roads	Italy
Trust Fund for Rehabilitation of Rural Water Reservoirs	Italy

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

United Nations Revolving Fund for Natural Resources Exploration

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

40. As shown in statement VIII, the total income of the Fund in 1983 amounted to \$4.0 million and expenditure to \$5.8 million. At the end of 1983, the balance of the Fund was \$16.7 million of which unspent allocations amounted to \$10.1 million.

United Nations Trust Fund for Sudano-Sahelian Activities

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

42. As shown in statement IX, the total income of the Fund in 1983 amounted to \$7.4 million and expenditure to \$12.4 million. At the end of 1983, the balance of the Fund was \$9.9 million of which unspent allocations amounted to \$3.0 million.

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

43. The United Nations Sudano-Sahelian Office is responsible for assisting, on behalf of the United Nations Environment Programme (UNEP), the countries of the Sudano-Sahelian region in the implementation of the Plan of Action to Combat Desertification (A/CONF.74/36, chap. I). The work is carried out as a UNDP/UNEP joint venture, with both programmes contributing equal shares of programme (operational) support and administrative (institutional) support. Details of contributions received and expenditure incurred on the UNDP/UNEP joint venture are given in note 16 to the financial statements. Data relating to the UNDP/UNEP joint venture (institutional support) for the biennium 1982-1983 are reflected in schedule 7.

44. The Governing Council, at its thirtieth session, authorized the Administrator to charge the general resources of UNDP an amount of \$65,250 in each of the years 1983 and 1984 as institutional support to eliminate the deficit of \$130,500 which had arisen in the joint venture account as at 31 December 1981. 13/

United Nations Volunteers programme

45. This programme was established by General Assembly resolution 2659 (XXV) of 7 December 1970. As shown in statement X, the total income of the UNV programme in 1983 amounted to \$1.8 million and expenditure to \$1.7 million. At the end of 1983, the balance of the UNV programme was \$3.4 million.

United Nations Financing System for Science and Technology for Development

46. The General Assembly, by its resolution 34/218 of 19 December 1979, decided to establish a United Nations Financing System for Science and Technology for Development, to finance activities intended to strengthen the endogenous scientific and technological capacities of the developing countries, and decided that the

Financing System should be a vehicle for the mobilization, co-ordination, channelling and disbursement of financial resources related thereto. By the same resolution, the Assembly also decided to create a United Nations Interim Fund for Science and Technology for Development pending the establishment of the long-term arrangements for the Financing System. The Interim Fund was established for a two-year period ending 31 December 1981 and responsibility for its administration was delegated to UNDP.

47. The Governing Council, at its twenty-eighth session, authorized the Administrator to make arrangements to ensure an orderly transition from the Interim Fund (termination date 31 December 1981) to the Financing System, operative as from 1 January 1982. 14/ The year 1982 was designated by the General Assembly (resolution 36/183 of 17 December 1981) a year of transition for the Financing System, during which time institutional arrangements should be determined, inter alia, in the light of the magnitude of the financial resources and the nature of operations of the Financing System. By the same resolution, the Assembly also decided that the general operational provisions of the Interim Fund, including its resources, organization and management, as well as the procedures established in the annex to Assembly resolution 34/218, would apply and be transferred to the Financing System during the transitional period.

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

49. This Programme Reserve shall be used by the Administrator at his discretion for purposes consistent with the Vienna Programme of Action on Science and Technology for Development 15/ and with the guidelines established by the General Assembly and the Intergovernmental Committee, to ensure the flexibility and innovative capacity of the Financing System and its ability to provide catalytic support.

50. As shown in statement XI, the total income of the Financing System in 1983 amounted to \$3.5 million and expenditure to \$7.6 million, leaving a balance in the Fund at the end of 1983 of \$14.3 million, excluding the Programme Reserve, after transferring \$9,889 to Programme Reserve. As of 31 December 1983, the balance of the Programme Reserve was \$37,072. Unspent allocations of the Financing System amounted to \$15.6 million.

51. In its resolution 37/244 of 21 December 1982, the General Assembly approved a separate appropriation totalling \$2.1 million net for the administrative and programme support costs of the United Nations Financing System for Science and Technology for Development for the year ended 31 December 1983. Expenditure against this appropriation is reflected in schedule 21.

52. During 1983, the Administrator established the following sub-trust funds:

<u>Trust Funds</u>	<u>Donors</u>
Trust Fund for Project Formulation and Design	Italy
Trust Fund for the Establishment of the Beijing Institute for Computer Software (BIS)	Norway

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

United Nations Special Fund for Land-locked Developing Countries

53. This trust fund was established by the General Assembly at its thirtieth session in order to provide assistance to the land-locked developing countries in reducing the additional transport and transit costs facing them. At its thirty-first session, the General Assembly, in resolution 31/177 of 21 December 1976, approved the statute of the Fund and requested UNDP, in close collaboration with the secretariat of the United Nations Conference on Trade and Development, to manage the Fund during an interim period. As shown in statement XII, the total income of the Fund in 1983 amounted to \$142,096 and expenditure to \$192,691. At the end of 1983 the balance of the Fund was \$935,850, of which unspent allocations amounted to \$343,641.

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

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

55. The United Nations Council for Namibia designated the office of the United Nations Commissioner for Namibia as the co-ordinating authority for the Nationhood projects, under the direction of the Committee on the United Nations Fund for Namibia. The Council for Namibia further requested the Commissioner for Namibia, within the framework of the executive and administrative task entrusted to him, to hold consultations with UNDP with a view to reaching administrative arrangements for the implementation of the Nationhood Programme, including a proposal that the disbursement of funds for all Nationhood Programme projects be channelled through UNDP. Pursuant to the above, the Administrator of UNDP and the Commissioner for Namibia agreed that the UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia should be established under the administration of the Administrator. As shown in statement XIII, the total income of this Fund in 1983 amounted to \$1.7 million and expenditure to \$3.2 million. At the end of 1983, the balance of the Fund was \$2.8 million, of which unspent allocations amounted to \$2.4 million.

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

56. At its thirtieth session held in 1975, the General Assembly decided that the Voluntary Fund for the International Women's Year should be extended to cover the period of the United Nations Decade for Women, 1976-1985. 16/ In pursuance of this decision, the resources of the Voluntary Fund for the International Women's Year were transferred to the Voluntary Fund for the United Nations Decade for Women, which was established by the Assembly in its resolution 31/133 of 16 December 1976. The resources of the Fund are to be utilized to supplement activities designed to implement the goals of the United Nations Decade for Women, priority being given to the related programmes and projects of the least-developed, land-locked and island countries among developing countries.

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

58. As shown in statement XIV, total income in 1983 amounted to \$2.7 million and expenditure to \$2.7 million. At the end of 1983, the balance of the Fund was \$6.3 million, of which unspent allocations amounted to \$5.4 million.

59. During 1982, UNDP received additional contributions from two Governments totalling \$0.5 million in support of projects financed from the trust fund. As shown in statement XIV, total expenditure against the additional contributions in 1983 amounted to \$0.1 million, leaving a balance of \$0.4 million of which unspent allocations amounted to \$0.2 million.

UNDP Energy Account

60. The Governing Council, at its twenty-seventh session, authorized the Administrator, on an interim basis, to seek and accept voluntary contributions for projects to help meet urgent needs for assistance to developing countries, especially the poorest among them, in the energy sector, without prejudice to future arrangements which may result from the review of the United Nations Revolving Fund for Natural Resources Exploration provided for in Economic and Social Council resolution 1979/65 and from the United Nations Conference on New and Renewable Sources of Energy in Nairobi in 1981. 17/

61. As shown in statement XV, total income in 1983 amounted to \$5.2 million and expenditure to \$3.2 million. At the end of 1983, the balance of the Fund was \$5.8 million, of which unspent allocations amounted to \$1.5 million.

United Nations Trust Fund for Operational Programmes in Lesotho

62. This trust fund was established following an agreement entered into in November 1967 between the Government of Sweden and the United Nations wherein the Government of Sweden offered to finance technical assistance operational programmes in Lesotho. In 1968, the Secretary-General delegated responsibility for the administration and operation of the Fund to the Administrator of UNDP. The Fund finances a number of posts in Lesotho of an operational and administrative type, covering a variety of fields from industrial development and educational planning

to road transportation and tourism. The Fund also seeks to assist in the development of sound government infrastructures which are of prime importance to Lesotho. As shown in statement XVII, the total income of the Fund in 1983 amounted to \$308,066 and expenditure to \$480,671. At the end of 1983, the balance of the Fund was \$958,812 and unspent allocations amounted to \$579,462.

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

63. This trust fund was established in October 1969 following an agreement between the Government of Sweden and the United Nations to provide technical assistance operational programmes in Swaziland. In 1969, the Secretary-General delegated responsibility for administration and operation of the Fund to the Administrator of UNDP. The operations and assistance provided to Swaziland under the Fund are similar to those described under the Fund for Lesotho (para. 62 above). As shown in statement XVII, no contribution was received by the Fund in 1983 and expenditure during the year amounted to \$138,152. At the end of 1983, the unspent balance of the Fund was a deficit of \$150,251, comprising unspent allocations of \$65,843 and allocations in excess of resources amounting to \$216,094. However, subsequent to 31 December 1983, a government contribution of \$175,274 was received by the Fund and additional funds are expected to provide for the continuation of this programme.

Trust funds established by the Administrator

64. The following trust funds were established by the Administrator in 1983:

UNDP Trust Fund for Action on Development Issues

Trust Fund for Special Netherlands Contribution for
the Least Developed Countries

UNDP Trust Fund for Developing Countries Afflicted by
Famine and Malnutrition

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

Statement XVI shows the status of these trust funds along with those previously established by the Administrator.

Other trust funds administered by UNDP

65. Other trust funds administered by UNDP as shown in statement XVII are:

Fund of the United Nations for the Development of
West Irian

UNROB Residual Funds - Bangladesh

United Nations Korean Reconstruction Agency
- residual assets

Trust Fund Programme for the Republic of Zaire

UNDP Development Study Programme

66. Efforts are continuing to close the following trust funds during 1984:

Fund of the United Nations for the Development of West Irian

UNROB Residual Funds - Bangladesh

United Nations Korean Reconstruction Agency - residual assets

Trust Fund Programme for the Republic of Zaire

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (I) and article XVII of the Financial Regulations of the United Nations Development Programme, the Board of Auditors has audited the accounts of UNDP for the year ended 31 December 1983.
2. The examination was made in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was carried out at UNDP headquarters in New York and at the field offices in Cuba, Ethiopia, Indonesia, Mali and the Philippines.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration. This practice once again helped in maintaining a continuous dialogue with the Administration and is consistent with the Board's approach of applying systems-based auditing to all the organizations in the United Nations system for which the Board has audit responsibility.
4. The following sections deal with the matters which, in the opinion of the Board, should be drawn to the attention of the General Assembly. We have discussed all our observations with the Administration and, where appropriate, its views have been reflected in this report.

Summary of findings

5. We observed that owing to a slight increase in pledges collected and a sharp decrease in the main programme expenditure, the financial situation of the organization as at 31 December 1983 appeared less critical than anticipated.
6. On organizational matters, we noted a lack of clarity regarding the functional relationship and practical co-ordination between the Addis Ababa Resident Representative and the Head of the UNDP Liaison Office with the Economic Commission for Africa (ECA) and the Organization for African Unity (OAU).
7. Our review of 150 ongoing large projects revealed numerous project revisions resulting in substantial budgetary increases and in the extension of the duration of projects by several years. These project revisions were partly due to various deficiencies in the execution of projects. Moreover, extensive project reviews by the regional bureaux were seriously impeded by the incompleteness of computerized project listings.
8. Our audit further disclosed that the annual assessment of the results of tripartite reviews and evaluations was only partially implemented so far and that resident representatives' terminal assessment reports seriously fell below the level of required performance. Prescribed agency reviews, both at operational and policy levels by the regional bureaux, appeared to be no longer conducted, and discussions at inter-agency meetings on the backstopping of projects had been inconclusive so far.

9. As regards regional projects executed by UNDP, we noted several instances where delays were incurred in project approval and actual delivery, and that prescribed financial and non-financial project reporting procedures had often been not fully adhered to.
10. Our examination of an important regional project disclosed that the preparatory assistance phase had not been carried out satisfactorily.
11. In connection with regional projects executed by other agencies, we noted that substantial increases, redeployments and rephasings of project budget funds were effected without any justification or explanation by the executing agency.
12. We observed, furthermore, that with regard to administrative support projects executed by the Office for Projects Execution (OPE), there were weaknesses in the monitoring and internal control procedures which should ensure the exclusive use of such support for UNDP-financed projects as well as the continuity during future years of the support frameworks.
13. Our audit of projects implemented by field offices disclosed a case of emergency assistance where procurement by UNDP of rather common equipment was delayed for more than one year, and time and money were also lost as a result of an unnecessary transfer of funds and purchase through an intermediary for urgently needed insecticides. In another field office, we noted serious weaknesses in project budget preparation, monitoring of project expenditure and follow-up planning for a donors' round-table conference.
14. During our field visits, we noted also a case where house rent advances were granted to numerous staff members as a routine procedure and without any justification in writing.
15. Our examination at UNDP headquarters also disclosed that the standard accommodation of UNDP staff members and their eligible family members on official travel by air had lately been raised to business class when the duration of the flight exceeded six hours.
16. Our review of long distance and international telephone calls revealed that many calls lasted too long and that the existing internal control procedures were not completely effective for adequate monitoring of the use of the telephone facilities.
17. Furthermore, we noted again that a substantial number of special service agreements had been signed with consultants after they had commenced work and that, in some instances, the costs incurred for the services of consultants and temporary staff had been charged to established posts.

Financial situation of UNDP

18. Total expenditures of UNDP in 1983 amounted to \$751 million against an income of \$838.2 million; its investments increased from \$188.6 million in 1982 to \$250.7 million in 1983 and placements for the benefit of developing countries increased from \$44.5 million as at 31 December 1982 to \$48.5 million as at 31 December 1983. The UNDP revenue reserve increased from a deficit of \$5.7 million in 1982 to a surplus of \$57.9 million in 1983.

19. Unpaid pledges from Governments amounted to \$13.2 million as at 31 December 1983, which compares favourably with \$39.6 million in 1982.

20. Thus, as a result of the various measures taken by the Administration, the financial situation of UNDP has indeed improved during the year 1983. We noted, however, that the amelioration was mostly due to the following factors: (a) indicative planning figure (IPF) expenditures in 1983 totalling \$466.6 million, remained some \$63 million below the planned target of \$530 million; and (b) the significant difference of \$101.2 million between the IPF expenditure of \$466.6 million in 1983 and \$567.8 million in 1982 might partly be explained by the fact that the unliquidated obligations of executing agencies totalled \$139.2 million as at 31 December 1983 as against \$173.5 million at the end of 1982.

21. The Administration explained that several factors contributed to the decline of programme expenditure in 1983, such as the continued strengthening of the United States dollar, the progressively declining limitations on IPF expenditures, and the cautious planning by many Governments and resident representatives resulting in major reductions in project approvals during 1983; additionally, savings were realized in 1983 from the cancellation of some obligations by executing agencies which had been originally established in 1982 and were subsequently found to be unnecessary.

22. We recommended that the Administration should continue to monitor closely the smooth transition to the lower level of programming decided upon in 1982.

Organizational matters

Liaison Office in Addis Ababa, Ethiopia

23. We noticed that the UNDP liaison office with the Economic Commission for Africa and the Organization for African Unity, established in 1977, came under the direct authority and supervision of headquarters' Regional Director for Africa but depended on the local field office for all aspects of financial and administrative matters. We observed that the relevant administrative circular establishing the office did not cover the details of practical co-ordination between the field office and the liaison office and, in particular, we noted a lack of clarity regarding the functional relationship between the Resident Representative and the Head of the Liaison Office.

24. In our view, the respective responsibilities of the two offices should be clearly defined for purposes of developing a better articulation of operational policies among the organizations concerned, particularly considering that during recent years, and especially by means of the regional projects RAF/81/011 (\$582,423) and RAF/82/003, considerable efforts had already been devoted to the strengthening of OAU/UNDP co-operation.

25. We, therefore, recommended that the Administration should consider the possibility of amending the text of the administrative circular to reflect clearly the functional relationship of the offices involved based on the experience gained from several years of co-operation. The Administration has initiated action on our recommendation.

General programme matters

Project budget control

26. We noted that for a large number of developing countries, as well as for regional programmes, over-expenditures in the previous IPF cycle substantially affected the IPFs for the current cycle which were already cut down to 55 per cent of 1982-1986 illustrative IPFs because of UNDP's financial constraints. As a result, developing countries had to set aside plans for development projects, although they were needed.

27. Our review of 150 ongoing large projects, on the other hand, revealed that project revisions were not only numerous but often resulted in substantial budget increases and in the extension of the duration of projects by several years. Moreover, these revisions were often due to various deficiencies in the execution of projects, such as recruitment and delivery delays, increased expert costs, increased equipment costs, lack of spare parts, petrol and oil shortages, faulty or underestimated budget revisions, etc.

28. In this regard, we feel that the numerous project revisions, keeping a considerable number of projects ongoing with delayed outputs at the cost of substantial additional inputs, affect the effectiveness of UNDP's IPF system by depriving developing countries of funds needed to start new projects.

29. We, therefore, recommended that more explicit guidelines should be developed and adhered to as regards the examination and assessment of project financial statements, including critical comparison of the budgeted inputs with actual recorded expenditure. This would avoid unanticipated overruns and set limits to undue extensions of experts' assignments.

30. The Administration stated that the frequency of project revisions was in itself a source of strength, for it provided the flexibility whereby funds which would otherwise be blocked within projects as a result of implementation delays could readily be transferred to alternative uses, including the initiation, where appropriate, of new projects. Furthermore, it added that in the present financial constraints of UNDP, the first priority was given to rephasings of unspent budgeted funds from one year to the next and the second priority went to necessary extensions or revisions. New projects, particularly those that were not operational, had third priority, after necessary revisions.

31. In general, the Administration recognized that the draft guidelines on monitoring and evaluation might not have sufficiently addressed the question of monitoring activities, such as the examination of financial statements, and stated that our specific proposal for a system of comparisons, to be performed by all regional bureaux following a recently initiated test case, between budgets and actual project delivery by executing agency and by component for signifying structural weaknesses, needed to be reviewed further before it could be seriously considered for general application.

Review of long duration projects

32. We observed that an extensive review by the regional bureaux was seriously impeded by the incompleteness of the semi-annual records of projects meeting the long duration criteria.

33. Considering that these records have to be compiled from computerized listings of the Division of Management Information Services, we recommended that appropriate steps should be taken in order to have the necessary computerized information on projects updated continuously.

Evaluation of projects and programmes

34. We noted the recent establishment within UNDP of a central evaluation office which had, in consultation with the executing agencies, already drafted new guidelines on monitoring and evaluation of projects and programmes.

35. In this regard, we suggested that our various audit findings and recommendations should be taken into consideration in the finalization of the monitoring and evaluation guidelines.

36. The Administration agreed to comply and explained that, in addition, UNDP anticipated receiving a considerable amount of feedback from its field offices and the executing agencies, also to be harmonized and reflected in the final text of these guidelines.

Annual assessment of the results of tripartite reviews and evaluations

37. We noted that, in general, the regional bureaux were of the opinion that the annual assessment exercises, as endorsed by several delegations at the 1983 meeting of the Intersessional Committee of the Whole, fall under the responsibility of the recently established central evaluation office of the Bureau for Programme Policy and Evaluation (BPPE).

38. It appeared, furthermore, that the BPPE had initiated a preliminary exercise which looked at some 49 project evaluations and one country programme evaluation from which only very tentative impressions could be drawn.

39. Our review also revealed that one regional bureau, as early as 1982, commenced a Special Projects' Implementation Review Exercise (SPIRE/82) designed "to monitor the monitoring process", whereby some 100 projects were chosen multisectorally. Similarly, in 1983, 82 projects were reviewed, but focus was now given to energy projects, pre-investment projects and highly equipment oriented types of projects.

40. In view of the important findings of these SPIREs, which indicated several major shortcomings and weaknesses in project implementation and offered valuable suggestions for corrective action, we recommended that:

(a) The possibility should be taken into consideration of having such SPIREs performed by all of the regional bureaux in collaboration with BPPE and its central evaluation office;

(b) The possibility should be examined of having concrete conclusions and instructions drawn from these exercises and of having them disseminated for overall use, both in the field and at UNDP headquarters.

41. The Administration confirmed that the results of SPIREs provided useful suggestions for programme managers and that they could be performed by all the regional bureaux in collaboration with BPPE and its central evaluation office. However, the SPIREs do take a considerable amount of scarce staff time. In order

to strengthen its evaluation system, UNDP plans to introduce internal evaluation at the project level and in-depth evaluation once in the lifetime of each project with a UNDP contribution of over \$1 million. The Administration indeed believed that rather than a replication of the SPIRE monitoring exercises, there was a need for an assessment by the regional bureau concerned of the results of annual internal evaluations. The in-depth evaluations would especially form the basis, along with a synthesis of the internal evaluations, of any feedback to the system concerning the management of ongoing, and the design of new, projects. This, in our opinion, produces concrete conclusions and instructions which could be disseminated for use in the field and at headquarters.

Terminal assessment reports

42. Our audit disclosed that the terminal assessment reports (TARs), which, in our opinion, were valuable management tools for developing within UNDP the needed consensus on the problems encountered in projects and the most appropriate solutions, had seriously fallen below the level of required performance.

43. In response to our observations, the Administration recognized that, in many instances, the TARs did not reach the required level. New guidelines, however, will place greater emphasis on TARs and terminal tripartite reviews.

Agency performance reviews

44. Our examination revealed that several regional bureaux had some doubts as to the usefulness and the cost effectiveness of the prescribed annual agency review visits for country programmes, and that such reviews had not been undertaken during recent years.

45. The Administration stated that experience had shown that the methods by which UNDP/Agency reviews were conducted during 1983 were more effective than in previous years. Given the decentralized, field-oriented nature of UNDP's programme management system, detailed UNDP/Agency reviews of country programmes and operational questions, to be more effective, should be carried out at the resident representative level.

46. We, nevertheless, recommended that the effectiveness of the existing system of agency reviews should be examined thoroughly.

General comments on tripartite participation in the programming process

47. As a follow-up to our previous audit observations and recommendations, we asked to be informed of the current situation, especially as regards compliance with the principles and stipulations laid down in the consensus regarding tripartite participation in the programming process.

48. The Administration stated that the situation with respect to deficiencies in the practical adherence by the various parties to their respective responsibilities, had been the subject of constant review, with a view to taking specific steps to facilitate better performance; and confirmed that our previous findings and recommendations would be taken into consideration. UNDP has already taken up at inter-agency meetings one particular aspect, viz. the division of responsibility between UNDP and the agencies in the case of project backstopping, and it is UNDP's intention to continue to press for meaningful discussions and to reach a conclusive understanding on this matter.

Review of projects

49. We directed our audit of projects mainly to the regional projects executed by UNDP/OPE. In a few instances, we examined the monitoring role of UNDP's regional bureaux in regional projects executed by other agencies. The implementation of country projects was reviewed at several field offices.
50. As regards projects executed by OPE, we noted several instances where delays were incurred in the approval of project documents and in subsequent project deliveries. Moreover, the prescribed financial and non-financial project reporting procedures had often not been fully adhered to, and material changes in project activities, inputs and outputs had, in some cases, been reflected, with considerable delay, only in the annual mandatory project budget revisions.
51. We, therefore, recommended in general that additional measures should be taken to streamline further communication, approval and monitoring procedures on budgetary and administrative matters related to OPE executed projects.
52. Our review of the regional project RAB/76/034 revealed that although, originally, the preparatory assistance phase was scheduled to last two months, beginning May 1978, and UNDP inputs were restricted to \$40,000, the duration of the preparatory assistance was extended to 1982 and the UNDP inputs amounted to \$612,290 in August 1983.
53. In this regard, we observed that the preparatory assistance seemed to have suffered from the beginning from a lack of precise planning which, in combination with slow performances in the field, had resulted in considerable delays and had rendered impractical the originally scheduled full-scale project for the period 1978-1981. In our view, the limited number of concrete results of the preparatory assistance was not proportionate to UNDP's important inputs.
54. The Administration agreed with our observation and explained that the solution for the necessary improvement of the situation lay in convincing all parties involved of UNDP's crucial role. We cannot but thoroughly endorse this view.
55. In connection with regional projects executed by other agencies, we noted for project RAB/80/024 that, as per mandatory project budget revision, unused funds for project personnel had been used by the executing agency to increase considerably other budget lines ("Symposium": + \$33,600 or 67 per cent), and that this had been done without any explanation and even without mentioning it on the revision document cover page. Similarly, we observed for project RAB/78/013 that the almost complete rephasings of the project budget for three consecutive years had been effected by means of annual mandatory revisions and without any additional explanation or justification by the executing agency, notwithstanding the fact that those rephasings comprised sizeable increases for some project budget components.
56. We therefore recommended, and the Administration agreed, that in general, and as per standing procedures, any considerable increase, redeployment or rephasing of project budget components should always be reflected without delay in substantive revisions, and that executing agencies should provide an explanation for budgetary changes and transfers, to be thoroughly reviewed by UNDP.

57. Especially with regard to administrative support projects executed by OPE, we noted for regional project RAF/81/011, as well as for country project MLI/80/002, weaknesses in the internal control procedures which should ensure the exclusive use of such support frameworks' for UNDP-financed projects. Moreover, appropriate measures were not taken at an early stage in order to ensure the continuity during future years of the administrative support frameworks as set up by the projects.

58. The Administration shared our concern in this regard and will comply with our recommendation on the necessity of strict control and reporting procedures as well as clear and detailed provisions in the initial project documents with a view to ensuring the continuity of such frameworks.

59. Our audit of projects implemented by one field office, furthermore, revealed a case where the procurement by OPE of rather common, non-sophisticated equipment, financed from the special programme resources for emergency assistance, was delayed for more than one year. Similarly, time and money were lost in the same case as a result of an unnecessary transfer of funds and purchase through an intermediary of urgently needed insecticides.

60. We therefore recommended, and the Administration agreed, that, in the future, entrusting the execution of emergency projects to intermediaries should be avoided and that, instead, emergency assistance should be made conditional on government execution, with transmission of funds through the field office against invoice.

61. Our review of a country project on assistance to a donors' round-table conference implemented by another field office disclosed serious weaknesses in project budget preparation including omissions and inaccurate calculation of inputs and activities as well as failures in the careful monitoring of project expenditure. Moreover, specific follow-up action had apparently not been planned at the time of the round-table project preparation.

62. Taking into account that such projects could be of utmost importance for UNDP fund-raising efforts in the near future, we advised in general that the Administration should consider the usefulness of specific guidelines for streamlining the preparation and monitoring procedures of future round-table projects and that the most efficient follow-up actions and procedures should be defined on the basis of the experience gained from the various donors' round-table conferences held so far.

Payroll

Emergency advances

63. Our review of payroll in one of the field offices revealed that house rent advances were granted to numerous staff members by way of a routine procedure and without any detailed justification in writing, notwithstanding the fact that only exceptional, unforeseeable and genuine urgent circumstances constituted a legitimate basis for authorization by the resident representative of emergency salary advances.

64. The Administration explained that the system of advances for house rentals was introduced in December 1979 in view of the special characteristics of the local housing market where often up to five years rental advances were demanded and that the system had been continued ever since.

65. In our view, however, house rent advances should not be granted as a routine procedure and we, therefore, recommended that, in the future, all provisions relating to emergency salary advances should be strictly adhered to.

Travel

66. We noted that the standard of accommodation of UNDP staff members and their eligible family members on official travel by air (except for travel in connection with the education of staff members' children), had lately been raised to the most economical full economy fare (Business Class) when the duration of the flight exceeded six hours by the most direct route (see Instruction UNDP/ADM/HQTRS/323/Rev.1, dated 22 September 1983).

67. Thus, the UNDP arrangement is less economical than the common United Nations standard, outlined in administrative instruction ST/AI/249/Rev.2 of 15 August 1983, whereby entitlement to accommodation at the class immediately below first class is restricted to flights exceeding nine hours. Moreover, the UNDP arrangement implies that for most international official travel the Organization can no longer benefit from reduced rates, such as advance purchase tickets (APEX) and APEX mid-week or excursion fares.

68. The Administration explained that the UNDP travel arrangement was justified by special service exigencies which involved frequent travel at short notice to and from hardship stations with difficult living conditions and infrequent flights.

69. It is, nevertheless, our view that the cost effectiveness of UNDP travel arrangements should be examined again.

Communications cost

Use of the UNDP telephone system

70. Our review of long-distance and international calls disclosed that many calls lasted too long and that calls lasting up to one hour were not unusual. Besides, the relevant internal control procedure by means of certified computer printouts had not strictly been adhered to and was not completely effective for adequate monitoring of the use of the telephone facilities.

71. The Administration explained that UNDP was in the process of modernizing its telephone system which would ensure maximization of information and monitoring capabilities. It was, however, emphasized that actual monitoring responsibilities within the Organization were decentralized to the various units, which should create more concern for telephone usage, discourage abuse and result in reduction in costs. The Administration also stated that close co-operation with field offices sometimes necessitated lengthy telephone calls, but that even then the cost involved was minimal as compared with having to field a mission.

72. In our opinion, however, the existing system should be strengthened further in order to provide proper supervision on the overall functioning of decentralized internal controls. More economical use of all available communication channels should be pursued.

Experts and consultants

73. Our examination of special service agreements again revealed that 40 contracts with consultants had been signed after the services had commenced. We also noted that, although the financial implications of some special service agreements exceeded \$40,000, the contracts concerned had not been submitted to the Contracts Committee. Furthermore, in some cases the costs incurred for the services of consultants and temporary staff were charged to established posts.

74. The Administration explained that new policy guidelines would stipulate that the Division of Personnel was responsible for approving all special service agreements, although it might bring any such agreement to the attention of the Contracts Committee if it considered such action appropriate. Efforts would continue to be made to ensure timely signing of agreements and correct budgetary accounting of consultant expenditures. We nevertheless recommended that procedures and internal controls on the recruitment of consultants should be improved and that the authority of the Contracts Committee, under financial rule 113.5, should always be respected.

75. Furthermore, we noted that the Division of Personnel was currently producing a computer list of all consultants which, in conjunction with other relevant records, was designed to increase the efficiency of consultant selection. However, sufficient information on evaluation and assessment of expert performances was not being compiled by the Division of Personnel or the regional bureaux. In our view, a centralized data bank on experts' performances should be established for the general use of the organization.

76. The Administration, however, is of the opinion that establishing such a centralized data bank would not be practical at this stage as there were sufficient opportunities for informal checks. We, nevertheless, recommended that these informal procedures should be further streamlined and adhered to.

Cases of fraud or presumptive fraud

77. The Board has been informed of about 14 cases of fraud or presumptive fraud involving certain staff members in field offices, and in amounts ranging from approximately \$125 to \$14,000. The amounts have been partly or fully recovered, and the Administration is making every effort to collect them in full.

Agency statements

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

Comments on matters dealt with in the 1982 report

79. The Administration has either provided a satisfactory explanation or taken appropriate action on the matters raised in the Board's report on the 1982 accounts. 18/ The Board noted that the recruitment procedure for four internal auditors was in progress and that the internal audit manual was not yet finalized.

80. As regards certain national currencies, their total value, which stood in 1982 at \$36.8 million, slightly decreased to \$34.9 million at the end of 1983. As in 1982, this reduction was, however, due to an increase in the exchange rate of the dollar, although those national currencies increased by an equivalent of \$1.6 million.

Acknowledgement

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

(Signed) 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. OBSERVATIONS OF THE ADMINISTRATOR OF UNDP ON THE COMMENTS AND RECOMMENDATIONS OF THE BOARD OF AUDITORS

Introduction

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

Financial situation of UNDP (audit, paras. 18-22)

2. A brief summary of the financial situation of UNDP is given in paragraphs 18-21 of the report of the Board of Auditors and a detailed analysis of the financial situation of UNDP as at 31 December 1983, including a forecast of the resource outlook for 1984 and 1985, was reported to the UNDP Governing Council at its thirty-first session in June 1984 (DP/1984/53).

3. In response to the Auditors' recommendation in paragraph 22 of the report, it should be stated that the reduction in the levels of expenditures achieved in 1982 and 1983 now make possible gradual but modest increases in programme delivery during the last year of the third programming cycle, thus permitting the continuation of programming for the cycle at the level of 55 per cent of the illustrative IPF. However, the build-up of programme budgets will continue to be carefully monitored and appropriate action will be taken to ensure that the level of programme delivery is consistent with existing and projected resource availability.

Liaison office in Addis Ababa, Ethiopia (audit, paras. 23-25)

4. The question of the functional relationship between the office of the UNDP Resident Representative in Ethiopia and the Liaison Office with the Economic Commission for Africa and the Organization for African Unity has already been clarified, and an administrative circular to that effect has been recently issued. The former UNDP Liaison Office with ECA and OAU has been renamed "UNDP Representation to OAU and Liaison Office with ECA" and will continue to operate under the direct supervision of the Assistant Administrator and the Regional Director for Africa. It will carry out its functions on behalf of the UNDP as a whole, including the Regional Bureau for Arab States and the special funds managed by the Administrator. Its broad functions are:

- (a) To act as the focal point on all matters relating to co-operation with OAU and ECA;
- (b) To ensure the day-to-day liaison with both the OAU and ECA secretariats on programme and policy matters;
- (c) To represent UNDP in meetings and conferences organized by OAU and ECA;

(d) To act as the Principal Project Representative (PPR) for all Addis Ababa-based projects executed by or in association with OAU and ECA.

5. For the sake of economy and efficiency the UNDP Representation to OAU and Liaison Office with ECA will continue to rely on the administrative services of the office of the UNDP Resident Representative in Ethiopia.

Project budget control (audit, paras. 26-31)

6. We agree that, whenever possible and feasible, frequent project revisions should be avoided. However, it should be noted here that in addition to regular monitoring of project activities by the resident representative, a tripartite review is held at least once a year for each large-scale project. The review meeting is attended by representatives of all parties involved in the project. One of its main objectives is to review any delays in the delivery of approved inputs causing delays in outputs. If there is no reasonable assurance that the problem can be rectified by rephrasing the input and output into the future year(s), then the funds earmarked for the same project would be utilized for other agreed objectives within the framework of the same project or would revert to the national IPF as savings to be utilized for new projects. Normally, a tripartite review of a project also covers the examination of the approved project budget comparing it with the project delivery report (PDR) submitted by the executing agency. In this connection, it should be noted that there is a variety of means for UNDP and its resident representative to monitor the progress of the activities and the production of outputs for any given projects. They include examination of financial statements, comparing inputs budgeted with actual recorded expenditure; an examination of technical or other reports produced by project personnel or comparison of a record of activities completed and outputs produced with those foreseen in the project's work plan. It can also require physical examination at the site of project operations.

7. We confirm that these monitoring activities, such as examination of financial statements and critical comparison of the inputs budgeted with actual recorded expenditure, have been fully addressed in the draft guidelines on monitoring and evaluation of projects and programmes. Therefore, the auditors' specific proposal in paragraph 31 of the report of the Board of Auditors that a system of comparisons between budgets and actual delivery by executing agency and component for signifying structural weaknesses should be performed by all the regional bureaux at Headquarters following a recently initiated test case, needs to be reviewed further in the light of the results that will be achieved from full implementation of these new procedures.

Review of long duration projects (audit, paras. 32-33)

8. We agree with the Auditors' comments that review of these projects was impeded by the incompleteness of the semi-annual records of projects meeting the long duration criteria. This is due to the fact that, regretfully, the data base, while not updated continuously, also has to respond to accounting requirements. Projects, although substantively completed, are not deemed terminated as far as the data base is concerned, until the agencies have submitted their final budgets. However, steps are now being taken to ensure that information on this type of project is updated continuously.

Evaluation of projects and programmes (audit, paras. 34-36)

9. The various audit findings and recommendations have already been taken into consideration in the finalization of the draft guidelines on monitoring and evaluation of projects and programmes.

Annual assessment of the results of tripartite reviews and evaluations (audit, paras. 37-41)

10. As part of the strengthening of its evaluation system, UNDP now differentiates between two types of evaluation at the project level. This is reflected in the draft guidelines on monitoring and evaluation of projects and programmes. The two types are:

Internal evaluation performed by those directly concerned with the project. Usually, this will mean, the project's management;

In-depth evaluation performed under the leadership of those not directly involved with the design, approval or implementation of the project or programme's daily management. Such evaluation normally takes place at least once during the project's lifetime and somewhat towards its end when some of its outputs are due to have been produced.

11. The tripartite review meeting, which is a forum for decision-making by the parties concerned, will make full use of both internal and in-depth evaluation.

12. Under the new guidelines, evaluations are designed to obtain objective information about the projects and programmes in a regular and timely fashion, so that the lessons learned from the evaluation and the resulting recommendations can be disseminated for use in the field and at Headquarters. The guidelines stress this point, and the Administration, through the recently established Central Evaluation Office, will ensure that it is carried out. The Central Evaluation Office will furthermore provide the UNDP Governing Council with an annual synthesis of the results of evaluations carried out each year.

Terminal assessment report (audit, paras. 42-43)

13. It is true that in some instances, terminal assessment reports have fallen below the level of requirements partially due to substantial growth in project volume and partially due to the simultaneous increase in other operational demands implicit in this diverse system. However, the new guidelines place greater emphasis on terminal reports as a contribution to terminal tripartite reviews. Those reviews at or about the end of the project's life also consider the draft terminal report of the project, and take decisions about whether any actions are still necessary, and who should undertake them, for the project to achieve its objectives.

Agency performance reviews (audit, paras. 44-46)

14. With regard to the recommendations made by the external auditors in paragraph 46 of the report of the Board of Auditors concerning UNDP agency reviews,

the Administration would like to state that while the methods followed during 1983 were satisfactory, their effectiveness would certainly be thoroughly reviewed.

General comments on tripartite participation in the programming process (audit, paras. 47-48)

15. The situation with regard to deficiencies in the practical adherence by the various parties to their respective responsibilities as laid down in the consensus has been receiving priority attention by UNDP management. As stated in paragraph 48 of the report of the Board of Auditors, this matter has been the subject of constant review, with a view to taking specific steps to facilitate better performance. However, in view of the tripartite relation in technical co-operation, the Administration believes that improved performance can be achieved only through negotiation and clarification process. Within this spirit, the UNDP Administration has already taken up certain issues at inter-agency meetings and intends to continue to press for meaningful dialogue and discussions at such meetings in order to reach understanding on matters that affect the roles and responsibilities of UNDP and its United Nations partners.

Review of projects (audit, paras. 49-62)

16. The views of the Administration regarding certain projects executed by OPE have been adequately reflected in the report of the Board of Auditors. The observations raised and recommendations made by the Auditors are being thoroughly reviewed with a view to taking appropriate corrective measures.

17. With regard to the observation made in paragraph 62 of the report of the Board of Auditors regarding round-table projects, the Administration intends to review the results of assessment of experience with the process of round-table conferences on a broad basis, involving both bilateral and multilateral partners, as well as the Governments of the least developed countries. The Administration hopes to achieve, as a result of the in-depth assessments and broad consultations, a better understanding on the part of all concerned of the purposes of the donor consultations and of the expectations generated by those consultations. It should enable the Administration to obtain a better insight into the manner in which UNDP can contribute to the increased effectiveness of the round-table conferences. This would include, inter alia, the development of more effective approaches and methods for future consultations and of specific guidelines for streamlining the preparation and monitoring of round-table activities sponsored and financed by UNDP.

Emergency advances (audit, paras. 63-65)

18. It is correct that the system of advances for house rentals in one of the UNDP field offices was introduced in 1979 in view of the special characteristics of the local housing market. The Administration agrees with the Auditors' comments that such advances should not be granted as a routine procedure and will ensure that the relevant administrative instructions and guidelines relating to emergency salary advances are adhered to.

Travel (audit, paras. 66-69)

19. In paragraph 69 of the report of the Board of Auditors, the view has been expressed that the cost effectiveness of UNDP travel arrangements should be examined again.

20. The Administration will continue to review these arrangements. Present UNDP travel arrangements should be seen in the light of UNDP's unique situation whereby the majority of its staff are serving at duty stations away from headquarters with many classified as hardship stations with difficult living conditions and infrequent flights.

21. UNDP is in the process of computerizing its travel functions, and by January 1985 the loading of the computer base in UNDP's Travel Service will begin. Thus, roughly, by the end of 1985, UNDP will have available a better information base to analyse the cost implication and cost-effectiveness of its travel arrangements vis-à-vis other considerations. This will enable further examination of the issue.

Communications: use of the UNDP telephone system (audit, paras. 70-72)

22. Although the new control procedures signify a dramatic improvement over what was possible earlier, we agree that the internal control procedure by means of certified computer print-outs may not yet have become completely and fully effective for adequate monitoring of the use of the telephone facilities.

23. The modernization of the UNDP telephone system has been made in two stages: in the first instance, UNDP is renting a system; in the second, in the fall of 1984, installation of the purchased system will take place. It would not have been cost effective to fully train staff at the first stage and therefore the controls mentioned would not have been possible to perform without considerable cost and which would soon become obsolete. It will be possible to establish and implement strict monitoring and control over the use of telephones once the final system is installed.

Experts and consultants (audit, paras. 73-76)

24. While every effort is made to ensure that contracts are prepared and signed prior to the commencement of the consultant's service, it is not always possible given the volume of administrative and clerical work involved. It should be noted that the 40 retroactive contracts referred to by the Auditors represent a very small portion of the total number of special service agreements (SAA's) awarded during 1983. Nevertheless, measures have been taken to improve upon the process of contracts and, to the extent possible, avoid retroactive contracts.

25. The procedures applied to SSA contracts are similar to those applied to other contracts signed with individuals. Authority with respect to personnel matters has been delegated by the Administrator to the Division of Personnel. In order to fully clarify this policy, this has been reflected in recently drafted guidelines

governing the engagement of consultants and the approval authority of all SSA's. It should be noted that the Division of Personnel may bring proposed SSA contracts to the attention of the Contracts Committee if this is deemed necessary.

26. As concerns the Auditors' comments concerning a computer list of all consultants, we confirm that a centralized information base on consultants, including an updated evaluation and assessment of consultants' performance designed to, inter alia, increase the efficiency of consultant selection, is in the process of being established.

Administrator's concluding comments

27. In conclusion, the Administrator would like to thank the Board of Auditors and the staff assisting the Board for their valuable contribution to the work of UNDP and to express his appreciation for their co-operation and assistance in conducting the review of UNDP financial matters.

IV. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XVIII, properly identified, and relevant schedules of the United Nations Development 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, subject to the observations contained in paragraphs 19 and 80 of our audit report, the financial statements present fairly the financial position as at the end of the period and the results of its operations for the period then ended. The financial statements were prepared in accordance with the stated accounting principles which were applied on a basis consistent with that of the preceding financial period and the transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) 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

V. CERTIFICATION OF THE FINANCIAL STATEMENTS

30 April 1984

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

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

VI. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1983

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
Statement of income and expenditure for the year
ended 31 December 1983

Statement I

(United States dollars)

<u>1982</u>		<u>1983</u>
INCOME		
Contributions from Governments and other contributors		
679 664 115	Voluntary pledges	(schedule 1) 697 835 242
277 008	Assessed programme costs	-
16 429 641	Voluntary pledges for the Special Measures Fund for the Least Developed Countries	(schedule 1) 16 056 098
75 330 644	Cost-sharing contributions	(schedule 3) 94 397 119
<u>8 132 719</u>	Cash counterpart contributions for projects	<u>(schedule 4) 5 393 975</u>
779 834 127		813 682 434
<u>762 298</u>	Add: Exchange adjustments on collection of contributions	<u>(note 1(c)) 222 544</u>
780 596 425		<u>813 904 978</u>
UNDP extrabudgetary income		
5 694 219	Donations	(schedule 8) 6 914 398
1 705	Miscellaneous income (net)	2 256
<u>6 421 004</u>		<u>(schedule 5) 17 383 197</u>
12 116 928		<u>24 299 851</u>
<u>792 713 353</u>	TOTAL INCOME	<u>838 204 829</u>
EXPENDITURE		
Programme expenditure		
567 830 918	Indicative planning figures for projects	(schedule 6) 466 595 380
5 033 574	Special Programme Resources	(schedule 6) 4 052 558
3 081 000	Special Industrial Services	(schedule 6) 3 005 559
13 808 240	Special Measures Fund for the Least Developed Countries	(schedule 6) 11 462 587
62 204 691	Government cost-sharing contributions	(schedule 6) 68 660 551
<u>8 623 224</u>	Government cash counterpart contributions	<u>(schedule 6) 6 291 238</u>
660 581 647		560 067 873
5 539 250	UNDP sectoral support costs	(note 12) 4 161 898
<u>85 057 407</u>	Reimbursement of programme support costs to executing agencies	<u>(schedule 6) 73 146 356</u>
751 178 304		637 376 127
1 832 144	Expert hiatus financing and extended sick leave costs	(schedule 9) 1 127 100
<u>(980 911)</u>	Adjustments to prior year's programme expenditure and programme support costs (net)	<u>(693 781)</u>
752 029 537		<u>637 809 446</u>
UNDP biennial budget expenditure		
104 093 465	UNDP extrabudgetary expenditure	(schedule 7) 108 954 556
2 970 323	Adjustments for institutional support of UNDP/UNEP joint venture	(schedule 8) 4 213 447
-		(note 9) 65 250
<u>107 063 788</u>		<u>113 233 253</u>
<u>859 093 325</u>	TOTAL EXPENDITURE	<u>751 042 699</u>
<u>(66 379 972)</u>	EXCESS OF INCOME OVER EXPENDITURE (EXPENDITURE OVER INCOME)	<u>(statement IV) 87 162 130</u>

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

Statement of assets and liabilities
as at 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
ASSETS			
Cash			
2 552 678	Convertible currencies		1 901 985
183 782	Usable non-convertible currencies		185 094
36 122 429	Accumulated non-convertible currencies		34 894 773
<u>15 476 999</u>	Cash at field offices		<u>17 122 357</u>
54 335 888			54 104 209
631 823	Government letter of credit	(note 3)	143 755
<u>188 648 658</u>	Investments	(schedule 10)	<u>250 689 809</u>
<u>243 616 369</u>			<u>304 937 773</u>
Advances and accounts receivable			
9 996 609	Operating funds provided by UNDP to executing agencies	(note 4)	40 084 984
-	Due from United Nations		272 879
441 965	Due from trust funds administered by UNDP	(note 5)	672 032
41 223 141	Other accounts receivable and deferred charges		31 495 383
<u>5 662 660</u>	Accrued interest		<u>6 139 376</u>
<u>57 324 375</u>			<u>78 664 654</u>
200 000 000	Investments of the Operational Reserve	(schedule 11)	200 000 000
6 622 980	Loans of the Reserve for Construction Loans to Governments	(schedule 12)	7 168 495
18 377 020	Investments of the Reserve for Construction Loans to Governments	(schedule 12)	17 831 505
<u>225 000 000</u>			<u>225 000 000</u>
90 516 461	Contributions due from Governments and other contributors for current and prior years	(note 6)	72 192 857
<u>616 457 205</u>			<u>680 795 284</u>
LIABILITIES AND RESERVES			
Liabilities			
56 220 935	Accounts payable	(note 8)	70 015 846
173 506 144	Unliquidated obligations of executing agencies	(note 4)	139 209 983
363 608	Due to United Nations		-
3 987 743	Due to the United Nations Fund for Population Activities		52 075
2 031 437	Due to trust funds administered by UNDP	(note 5)	21 416 242
<u>469 671</u>	Junior Professional Officers' Programme	(schedule 13)	<u>1 384 945</u>
<u>236 579 538</u>			<u>232 079 091</u>
90 516 461	Contributions due from Governments and other contributors		72 192 857
Unexpended resources			
19 951 180	For the Special Measures Fund for the Least Developed Countries	(statement IV)	24 469 988
42 623 586	For Government cost-sharing contributions	(statement IV)	60 038 101
4 722 820	For Government cash counterpart contributions	(statement IV)	3 706 674
<u>2 723 896</u>	For extrabudgetary activities	(statement IV)	<u>5 424 847</u>
<u>70 021 482</u>			<u>93 639 610</u>
Reserves			
200 000 000	Operational Reserve		200 000 000
25 000 000	Reserve for Construction Loans to Governments		25 000 000
<u>(5 660 276)</u>	Revenue reserve	(statement IV)	<u>57 883 726</u>
<u>219 339 724</u>			<u>282 883 726</u>
<u>616 457 205</u>			<u>680 795 284</u>

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

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of changes in financial position for the
year ended 31 December 1983 a/

(United States dollars)

<u>1982</u>		<u>1983</u>
	SOURCE OF FUNDS	
792 713 353	Total income for the year (statement I)	838 204 829
25 848 110	Decrease in operating funds provided to agencies	-
-	Decrease in accounts receivable	9 153 096
6 551 295	Increase in liabilities	-
<hr/>		<hr/>
825 112 758	<u>Total funds provided</u>	847 357 925
<hr/>		<hr/>
	APPLICATION OF FUNDS	
859 093 325	Total expenditure for the year (statement I)	751 042 699
-	Increase in operating funds provided to agencies	30 088 375
1 820 059	Increase in accounts receivable	-
-	Decrease in liabilities	4 905 447
<hr/>		<hr/>
860 913 384	<u>Total funds used</u>	786 036 521
<hr/>		<hr/>
(35 800 626)	INCREASE (DECREASE) IN CASH AND INVESTMENTS	61 321 404
<hr/>		<hr/>
<u>279 416 995</u>	Cash and investments at beginning of year	<u>243 616 369</u>
	Increase (decrease) in cash and investments:	
(584 541)	In convertible currencies	(650 693)
(414 754)	In usable non-convertible currencies	1 312
(4 872 783)	In accumulated non-convertible currencies	(1 227 656)
182 755	In cash at field offices	1 645 358
631 823	In government letter of credit	(488 068)
(30 743 126)	In investments	62 041 151
<hr/>		<hr/>
(35 800 626)		61 321 404
<hr/>		<hr/>
<u>243 616 369</u>	Cash and investments at end of year (statement II)	<u>304 937 773</u>
<hr/>		<hr/>

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

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

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Summary of movement in subsidiary programme funds and revenue reserve for the year ended 31 December 1983

(United States dollars)

	Special Measures Fund for the Least Developed Countries	Government cost-sharing contributions	Government cash counterpart contributions	Extrabudgetary activities	Revenue reserve	Total
Balance at 1 January 1983	19 951 180	42 623 586	4 722 820	2 723 896	(5 660 276)	64 361 206
Adjustment to opening balance a/	(74 703)	(824 034)	-	-	898 737	-
Adjusted opening balance	19 876 477	41 799 552	4 722 820	2 723 896	(4 761 539)	64 361 206
Income received in 1983	16 056 098	94 494 190 b/	5 393 975	6 914 398	715 346 168	838 204 829 c/
Less: Expenditure during 1983:						
Programme expenditure	11 462 587	68 660 551	6 291 238	-	473 653 497	560 067 873 d/
Reimbursement of programme support costs to executing agencies	-	7 595 090	118 883	-	65 432 383	73 146 356 d/
Other expenditure	-	-	-	4 213 447	113 615 023	117 828 470
Total expenditure	11 462 587	76 255 641	6 410 121	4 213 447	652 700 903	751 042 699 c/
Excess of income over expenditure (expenditure over income)	4 593 511	18 238 549	(1 016 146)	2 700 951	62 645 265	87 162 130 c/
Balance at 31 December 1983 (statement II)	24 469 988	60 038 101	3 706 674	5 424 847	57 883 726	151 523 336

a/ Transfer between reserves resulting from adjustments to prior year expenditure.

b/ Amount includes \$97,070 gain on exchange on collection of contributions.

c/ As shown on statement I.

d/ As shown on schedule 6 to the nearest thousand dollars.

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

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
 UNITED NATIONS DEVELOPMENT PROGRAMME AS AN EXECUTING
 AGENCY FOR ITS PROJECTS

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>		<u>1983</u>
(15 843 801)	Balance at beginning of year	(11 688 524)
61 426 093	Add: Cash drawings, interoffice vouchers and other charges (net)	50 181 053
13 030	Miscellaneous income and exchange adjustments (net)	(55 157)
<u>17 610</u>	Miscellaneous items refunded to UNDP (net)	<u>(24 053)</u>
45 612 932		38 413 319
	Less: Expenditure during 1983	
	For projects executed by UNDP:	
46 626 527	Executed by the Office for Projects Execution	37 833 501
<u>297 452</u>	Other amounts charged to IPFs	<u>-</u>
46 923 979		37 833 501 a/
	For projects executed by the	
<u>5 556 398</u>	United Nations Volunteers programme	<u>4 796 367 a/</u>
52 480 377		42 629 868
	For support costs:	
4 617 177	Administrative costs of the Office for Projects Execution and IAPSU	(schedule 7) 5 247 129
<u>203 902</u>	Support costs paid by the Office for Projects Execution to associated agencies (net)	(note 10) <u>146 682</u>
<u>4 821 079</u>		<u>5 393 811 a/</u>
57 301 456		48 023 679
(11 688 524)	Balance at end of year	(9 610 360)
	Represented by:	
(11 680 694)	Unliquidated obligations	
<u>(7 830)</u>	Office for Projects Execution	(9 588 810)
	United Nations Volunteers programme	<u>(21 550)</u>
(11 688 524)		(note 4) (9 610 360)

a/ As shown in schedule 6 to the nearest thousand dollars.

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

TRUST FUND FOR ASSISTANCE TO COLONIAL COUNTRIES AND PEOPLES

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
	<u>Income and expenditure for the year</u>		
-	Voluntary contributions from Governments	(schedule 14)	3 846
132 905	Interest income		141 759
-	Miscellaneous income (expenditure)		<u>(2 339)</u>
<u>132 905</u>			<u>143 266</u>
	Less: Expenditure		
29 311	Project costs		24 976
3 804	Reimbursement of programme support costs to executing agencies		<u>3 247</u>
<u>33 115</u>			<u>28 223</u>
	Adjustment to prior years' programme expenditure		
-			<u>237 540</u>
99 790	Excess of expenditure over income (1982: Excess of income over expenditure)		<u>(122 497)</u>
	<u>Assets</u>		
1 348 418	Investments	(schedule 17)	924 611
15 828	Operating funds provided to executing agencies		-
-	Due from UNDP	(note 5)	487 121
<u>20 993</u>	Accrued interest		<u>16 558</u>
1 385 239			1 428 290
	Contributions pledged by Governments for current and prior years		
<u>100 000</u>		(note 7)	<u>100 000</u>
<u>1 485 239</u>			<u>1 528 290</u>
	<u>Liabilities and reserve</u>		
-	Operating funds payable to executing agencies		237 540
23 650	Unliquidated obligations of executing agencies		16 020
<u>64 362</u>	Due to UNDP		<u>-</u>
<u>88 012</u>			<u>253 560</u>
<u>100 000</u>	Contributions pledged by Governments		<u>100 000</u>
	Reserve		
1 197 437	Balance 1 January		1 297 227
99 790	Excess of expenditure over income (1982: Excess of income over expenditure)		<u>(122 497)</u>
<u>1 297 227</u>	Balance 31 December*		<u>1 174 730</u>
<u>1 485 239</u>			<u>1 528 290</u>

* Represented by:

	<u>1982</u>	<u>1983</u>
Unspent allocations	490 548	572 154
Unencumbered funds	<u>806 679</u>	<u>602 576</u>
	<u>1 297 227</u>	<u>1 174 730</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNITED NATIONS CAPITAL DEVELOPMENT FUND

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
<u>Income and expenditure for the year</u>			
27 940 550	Voluntary contributions from Governments	(schedule 14)	24 215 203
<u>717 535</u>	Cost-sharing contributions	(schedule 15)	<u>150 000</u>
28 658 085			24 365 203
<u>53 757</u>	Exchange adjustments on collection of contributions		<u>(562)</u>
28 711 842			24 364 641
14 658 528	Interest income		10 570 480
<u>(1 527 173)</u>	Miscellaneous income (expenditure)		<u>(1 257 345)</u>
<u>41 843 197</u>			<u>33 677 776</u>
<u>Less: Expenditure</u>			
27 703 924	Project costs	(note 15(a))	25 320 905
<u>2 149 010</u>	Administrative and programme support costs	(schedule 18)	<u>2 012 719</u>
<u>29 852 934</u>			<u>27 333 624</u>
<u>11 990 263</u>	Excess of income over expenditure		<u>6 344 152</u>
<u>Assets</u>			
<u>Cash</u>			
52 027	Convertible currencies		50 000
857	Usable non-convertible currencies		806
<u>2 014 014</u>	Accumulated non-convertible currencies		<u>1 731 248</u>
2 066 898			1 782 054
78 163 903	Investments	(schedule 17)	74 704 818
1 249 966	Operating funds provided to co-operating agencies		1 035 169
552 613	Due from UNDP	(note 5)	9 818 849
23 924	Accounts receivable and deferred charges		390 185
<u>3 266 689</u>	Accrued interest		<u>2 454 637</u>
<u>85 323 993</u>			<u>90 185 712</u>
<u>29 600 000</u>	Investments of the Operational Reserve	(schedule 17)	<u>28 600 000</u>
<u>1 218 780</u>	Contributions pledged by Governments and other contributors for current and prior years	(note 7)	<u>2 346 522</u>
<u>116 142 773</u>			<u>121 132 234</u>
<u>Liabilities and reserves</u>			
5 722 982	Accounts payable		929 144
10 634 478	Unliquidated obligations of co-operating agencies		12 031 041
<u>400 000</u>	Due to Sub-trust funds	(statement XVIII)	<u>1 314 842</u>
<u>16 757 460</u>			<u>14 275 027</u>
<u>1 218 780</u>	Contributions pledged by Governments and other contributors		<u>2 346 522</u>
<u>Reserve</u>			
62 876 270	Balance 1 January		68 566 533
<u>11 990 263</u>	Excess of income over expenditure		<u>6 344 152</u>
74 866 533			74 910 685
6 300 000	Less: Transfer to Operational Reserve		-
<u>-</u>	Add: Transfer from Operational Reserve		<u>1 000 000</u>
68 566 533	Balance 31 December*		75 910 685
<u>29 600 000</u>	Operational Reserve	(note 15(b))	<u>28 600 000</u>
<u>98 166 533</u>			<u>104 510 685</u>
<u>116 142 773</u>			<u>121 132 234</u>

* Represented by:

	<u>1982</u>	<u>1983</u>
Unspent allocations	147 948 658	149 912 756
Allocations in excess of resources (note 15(c))	<u>(79 382 125)</u>	<u>(74 002 071)</u>
	<u>68 566 533</u>	<u>75 910 685</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNITED NATIONS REVOLVING FUND FOR NATURAL RESOURCES EXPLORATION

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
<u>Income and expenditure for the year</u>			
4 538 998	Voluntary contributions from Governments	(schedule 14)	2 120 108
-	Co-financing contributions	(schedule 15)	150 000
2 876 253	Interest income		1 721 101
<u>(35 750)</u>	Miscellaneous income (expenditure)		<u>(20 294)</u>
<u>7 379 501</u>			<u>3 970 915</u>
Less: Expenditure			
6 408 190	Project costs		4 597 578
16 898	Reimbursement of programme support costs to executing agencies		6 222
<u>1 169 410</u>	Administrative and programme support costs	(schedule 19)	<u>1 137 259</u>
<u>7 594 498</u>			<u>5 741 059</u>
<u>(214 997)</u>	Excess of expenditure over income		<u>(1 770 144)</u>
<u>Assets</u>			
Cash			
913	Convertible currencies		913
19 469 424	Investments	(schedule 17)	17 269 774
148 163	Accounts receivable and deferred charges		222 733
437 925	Accrued interest		210 269
-	Due from UNDP	(note 5)	<u>165 536</u>
20 056 425			17 869 225
<u>125 365</u>	Contributions pledged by Governments for current and prior years	(note 7)	<u>113 199</u>
<u>20 181 790</u>			<u>17 982 424</u>
<u>Liabilities and reserve</u>			
150 000	Operating funds payable to executing agencies		-
1 096 849	Accounts payable		897 799
163 028	Unliquidated obligations of executing agencies		259 486
<u>164 464</u>	Due to UNDP		<u>-</u>
<u>1 574 341</u>			<u>1 157 285</u>
<u>125 365</u>	Contributions pledged by Governments		<u>113 199</u>
Reserve			
18 697 081	Balance 1 January		18 482 084
<u>(214 997)</u>	Excess of expenditure over income		<u>(1 770 144)</u>
<u>18 482 084</u>	Balance 31 December*		<u>16 711 940</u>
<u>20 181 790</u>			<u>17 982 424</u>

* Represented by:

	<u>1982</u>	<u>1983</u>
Unspent allocations	10 978 549	10 064 749
Unencumbered funds	<u>7 503 535</u>	<u>6 647 191</u>
	<u>18 482 084</u>	<u>16 711 940</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNITED NATIONS TRUST FUND FOR SUDANO-SAHELIAN ACTIVITIES

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
<u>Income and expenditure for the year</u>			
1 130 510	Voluntary contributions from Governments	(schedule 14)	535 739
6 201 097	Cost-sharing contributions	(schedule 15)	5 470 960
2 166 866	Interest income		1 373 805
<u>(10 945)</u>	Miscellaneous income (expenditure)		<u>(3 700)</u>
<u>9 487 528</u>			<u>7 376 804</u>
	Less: Expenditure		
8 994 130	Project costs		10 322 385
522 319	Reimbursement of programme support costs to executing agencies	(note 16(a))	784 932
<u>1 500 853</u>	Administrative and programme support costs	(schedule 20)	<u>1 245 235</u>
<u>11 017 302</u>			<u>12 356 552</u>
<u>(1 529 774)</u>	Excess of expenditure over income		<u>(4 979 748)</u>
<u>Assets</u>			
	Cash		
11 695	Accumulated non-convertible currencies		9 592
15 506 090	Investments	(schedule 17)	10 125 912
960 705	Operating funds provided to executing agencies		818 070
586 837	Due from UNDP	(note 5)	971 089
508 990	Due from UNEP for UNDP/UNEP joint-venture	(note 16(b))	237 213
67 674	Accounts receivable and deferred charges		106 602
<u>221 058</u>	Accrued interest		<u>73 900</u>
<u>17 863 049</u>			<u>12 342 378</u>
	Contributions pledged by Governments for current and prior years	(note 7)	<u>673 888</u>
<u>223 832</u>			<u>13 016 266</u>
<u>18 086 881</u>			<u>13 016 266</u>
<u>Liabilities and reserve</u>			
886 434	Accounts payable		712 740
<u>2 083 185</u>	Unliquidated obligations of executing agencies		<u>1 715 956</u>
<u>2 969 619</u>			<u>2 428 696</u>
<u>223 832</u>	Contributions pledged by Governments		<u>673 888</u>
	Reserve		
16 423 204	Balance 1 January		14 893 430
<u>(1 529 774)</u>	Excess of expenditure over income		<u>(4 979 748)</u>
<u>14 893 430</u>	Balance 31 December*		<u>9 913 682</u>
<u>18 086 881</u>			<u>13 016 266</u>

* Represented by:

	<u>1982</u>	<u>1983</u>
Unspent allocations	5 835 993	3 034 360
Unencumbered funds	<u>9 057 437</u>	<u>6 879 322</u>
	<u>14 893 430</u>	<u>9 913 682</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNITED NATIONS VOLUNTEERS PROGRAMME

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
	<u>Income and expenditure for the year</u>		
2 209 531	Voluntary contributions from Governments	(schedule 14)	1 214 089
504 000	Donations		-
444 905	Interest income		292 533
<u>(5 468)</u>	Miscellaneous income (expenditure)		<u>250 179</u>
3 152 968			1 756 801
<u>1 820 693</u>	Less: Project expenditure		<u>1 707 708</u>
<u>1 332 275</u>	Excess of income over expenditure		<u>49 093</u>
	<u>Assets</u>		
3 421 630	Investments	(schedule 17)	3 446 715
28 961	Accounts receivable and deferred charges		123 573
<u>40 705</u>	Accrued interest		<u>44 046</u>
<u>3 491 296</u>			<u>3 614 334</u>
	Contributions pledged by Governments for current and prior years	(note 7)	<u>32 467</u>
<u>181 712</u>			<u>3 646 801</u>
<u>3 673 008</u>			<u>3 646 801</u>
	<u>Liabilities and reserve</u>		
144 963	Accounts payable		226 928
<u>11 031</u>	Due to UNDP	(note 5)	<u>3 011</u>
<u>155 994</u>			<u>229 939</u>
<u>181 712</u>	Contributions pledged by Governments		<u>32 467</u>
	Reserve		
2 003 027	Balance 1 January		3 335 302
<u>1 332 275</u>	Excess of income over expenditure		<u>49 093</u>
<u>3 335 302</u>	Balance 31 December		<u>3 384 395</u>
<u>3 673 008</u>			<u>3 646 801</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNITED NATIONS FINANCING SYSTEM FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
<u>Income and expenditure for the year</u>			
8 034 416	Voluntary contributions from Governments	(schedule 14)	494 465
<u>701 884</u>	Cost-sharing contributions	(schedule 15)	<u>1 048 996</u>
8 736 300			1 543 461
<u>10 408</u>	Exchange adjustments on collection of contributions		<u>-</u>
8 746 708			1 543 461
2 938 000	Interest income		1 884 528
<u>(27 177)</u>	Miscellaneous income (expenditure)		<u>40 701</u>
<u>11 657 531</u>			<u>3 468 690</u>
<u>Less: Expenditure</u>			
8 574 223	Project costs		5 292 441
	Reimbursement of programme support costs		
754 197	to executing agencies		530 582
<u>1 854 940</u>	Administrative and programme support costs	(schedule 21)	<u>1 749 256</u>
<u>11 183 360</u>			<u>7 572 279</u>
	Excess of expenditure over income		
474 171	(1982: Excess of income over expenditure)		<u>(4 103 589)</u>
<u>Assets</u>			
	Cash		
-	Convertible currencies		63
23 188 956	Investments	(schedule 17)	13 371 481
-	Operating funds provided to executing agencies		2 609 797
356 008	Accounts receivable and deferred charges		415 427
-	Due from UNDP	(note 5)	58 520
<u>527 740</u>	Accrued interest		<u>206 471</u>
<u>24 072 704</u>			<u>16 661 759</u>
	Contributions pledged by Governments for current		
3 307 856	and prior years	(note 7)	<u>2 571 997</u>
<u>27 380 560</u>			<u>19 233 756</u>
<u>Liabilities and reserves</u>			
1 790 725	Operating funds payable to executing agencies		-
449 818	Accounts payable		61 996
3 238 629	Unliquidated obligations of executing agencies		1 823 519
6 641	Due to UNDP		-
<u>43 099</u>	Due to Sub-trust funds	(statement XVIII)	<u>426 726</u>
<u>5 528 912</u>			<u>2 312 241</u>
<u>3 307 856</u>	Contributions pledged by Governments		<u>2 571 997</u>
	Reserve		
18 112 441	Balance 1 January		18 425 924
474 171	Excess of expenditure over income		(4 103 589)
	(1982: Excess of income over expenditure)		
18 586 612			14 322 335
<u>(160 688)</u>	Less: Transfer to Programme Reserve	(note 17)	<u>9 889</u>
<u>18 425 924</u>	Balance 31 December*		<u>14 312 446</u>
<u>117 868</u>	Programme Reserve	(note 17)	<u>37 072</u>
<u>27 380 560</u>			<u>19 233 756</u>

* Represented by:

	<u>1982</u>	<u>1983</u>
Unspent allocations	19 275 276	15 635 826
Allocations in excess of resources	<u>(849 352)</u>	<u>(1 323 380)</u>
	<u>18 425 924</u>	<u>14 312 446</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNITED NATIONS SPECIAL FUND FOR LAND-LOCKED DEVELOPING COUNTRIES

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>		<u>1983</u>
<u>Income and expenditure for the year</u>		
48 682	Voluntary contributions from Governments (schedule 14)	51 627
121 852	Interest income	72 908
<u>39 946</u>	Miscellaneous income	<u>17 561</u>
<u>210 480</u>		<u>142 096</u>
	Less: Expenditure	
46 058	Project costs	108 576
<u>2 975</u>	Reimbursement of programme support costs to executing agencies	<u>14 115</u>
<u>49 033</u>		<u>122 691</u>
<u>-</u>	Adjustment to prior years' programme expenditure	<u>70 000</u>
<u>161 447</u>	Excess of expenditure over income (1982: Excess of income over expenditure)	<u>(50 595)</u>
<u>Assets</u>		
795 490	Investments (schedule 17)	778 591
255 264	Operating funds provided to executing agencies	16 338
-	Due from UNDP (note 5)	62 674
-	Accounts receivable and deferred charges	140 205
<u>1 822</u>	Accrued interest	<u>3 385</u>
<u>1 052 576</u>		<u>1 001 193</u>
<u>124 839</u>	Contributions pledged by Governments for current and prior years (note 7)	<u>136 946</u>
<u>1 177 415</u>		<u>1 138 139</u>
<u>Liabilities and reserve</u>		
1 033	Unliquidated obligations of executing agencies	65 343
<u>65 098</u>	Due to UNDP	<u>-</u>
<u>66 131</u>		<u>65 343</u>
<u>124 839</u>	Contributions pledged by Governments	<u>136 946</u>
	Reserve	
824 998	Balance 1 January	986 445
161 447	Excess of expenditure over income (1982: Excess of income over expenditure)	(50 595)
<u>986 445</u>	Balance 31 December*	<u>935 850</u>
<u>1 177 415</u>		<u>1 138 139</u>

* Represented by:

	<u>1982</u>	<u>1983</u>
Unspent allocations	414 936	343 641
Unencumbered funds	<u>571 509</u>	<u>592 209</u>
	<u>986 445</u>	<u>935 850</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP TRUST FUND FOR THE NATIONHOOD PROGRAMME OF THE FUND FOR NAMIBIA

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>		<u>1983</u>
<u>Income and expenditure for the year</u>		
	Contributions from the United Nations Fund for Namibia (Nationhood Programme) (schedule 14)	1 304 008
1 143 243	Interest income	426 195
469 975	Miscellaneous income	<u>11</u>
<u>71 852</u>		
<u>1 685 070</u>		<u>1 730 214</u>
	Less: Expenditure	
	Project costs	2 128 637
1 566 191	Reimbursement of programme support costs to executing agencies	<u>123 192</u>
<u>119 650</u>		
<u>1 685 841</u>		<u>2 251 829</u>
	Transfer of interest income to the United Nations (note 18)	<u>1 085 078</u>
<u>-</u>		
<u>(771)</u>	Excess of expenditure over income	<u>(1 606 693)</u>
<u>Assets</u>		
	Investments (schedule 17)	3 625 608
5 268 537	Due from UNDP (note 5)	19 108
93 552	Accrued interest	<u>38 198</u>
<u>73 619</u>		
<u>5 435 688</u>		<u>3 682 914</u>
<u>Liabilities and reserve</u>		
	Operating funds payable to executing agencies	505 942
683 243	Unliquidated obligations of executing agencies	<u>416 315</u>
<u>385 095</u>		
<u>1 068 338</u>		<u>922 257</u>
	Reserve	
	Balance 1 January	4 367 350
4 368 121	Excess of expenditure over income	<u>(1 606 693)</u>
<u>(771)</u>		
<u>4 367 350</u>	Balance 31 December*	<u>2 760 657</u>
<u>5 435 688</u>		<u>3 682 914</u>

* Represented by

	<u>1982</u>	<u>1983</u>
Unspent allocations	3 282 272	2 388 740
Unencumbered funds	<u>1 085 078</u>	<u>371 917</u>
	<u>4 367 350</u>	<u>2 760 657</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP TRUST FUND FOR PROJECTS FINANCED BY THE VOLUNTARY FUND FOR
THE UNITED NATIONS DECADE FOR WOMEN
AND
ADDITIONAL CONTRIBUTIONS TO UNDP
IN SUPPORT OF SUCH PROJECTS

Status of funds as at 31 December 1983

(United States dollars)

UNDP Trust Fund 1982	Additional Contributions 1982		UNDP Trust Fund 1983	Additional Contributions 1983
<u>Income and expenditure for the year</u>				
-	505 000	Voluntary contributions from Governments	-	-
2 811 602	-	Allocation from the Voluntary Fund for the United Nations Decade for Women (schedule 14)	2 289 807	-
512 039	-	Interest income	441 810	-
<u>(31 595)</u>		Miscellaneous income (expenditure)	<u>(1 178)</u>	
<u>3 292 046</u>	<u>505 000</u>		<u>2 730 439</u>	<u>-</u>
<u>Less: Expenditure</u>				
1 469 102	-	Project costs	1 846 679	109 710
96 734	-	Reimbursement of programme support costs to executing agencies	<u>229 062</u>	<u>11 408</u>
<u>1 565 836</u>	<u>-</u>		<u>2 075 741</u>	<u>121 118</u>
-	-	Transfer of interest income to the United Nations (note 19)	<u>630 217</u>	<u>-</u>
<u>1 726 210</u>	<u>505 000</u>	Excess of income over expenditure (expenditure over income)	<u>24 481</u>	<u>(121 118)</u>
<u>Assets</u>				
-	450 000	Government letter of credit (note 3)	-	100 000
4 906 182	-	Investments (schedule 17)	4 891 157	-
1 425 129	-	Operating funds provided to executing agencies	2 291 374	-
14 606	55 000	Due from UNDP (note 5)	-	405 000
<u>45 456</u>	<u>-</u>	Accrued interest	<u>40 097</u>	<u>-</u>
<u>6 391 373</u>	<u>505 000</u>		<u>7 222 628</u>	<u>505 000</u>
<u>Liabilities and reserve</u>				
-	-	Operating funds payable to executing agencies	-	121 118
22 037	-	Accounts payable	129 031	-
109 065	-	Unliquidated obligations of executing agencies	255 772	-
-	-	Due to UNDP (note 5)	<u>553 073</u>	<u>-</u>
<u>131 102</u>	<u>-</u>		<u>937 876</u>	<u>121 118</u>
<u>Reserve</u>				
4 534 061	-	Balance 1 January	6 260 271	505 000
<u>1 726 210</u>	<u>505 000</u>	Excess of income over expenditure (expenditure over income)	<u>24 481</u>	<u>(121 118)</u>
<u>6 260 271</u>	<u>505 000</u>	Balance 31 December*	<u>6 284 752</u>	<u>383 882</u>
<u>6 391 373</u>	<u>505 000</u>		<u>7 222 628</u>	<u>505 000</u>

* Represented by:

	UNDP Trust Fund 1982	Additional Contributions 1982	UNDP Trust Fund 1983	Additional Contributions 1983
Unspent allocations	5 371 569	505 000	5 375 023	144 627
Unencumbered funds	<u>888 702</u>	<u>-</u>	<u>909 729</u>	<u>239 255</u>
	<u>6 260 271</u>	<u>505 000</u>	<u>6 284 752</u>	<u>383 882</u>

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP ENERGY ACCOUNT

Status of funds as at 31 December 1983

(United States dollars)

<u>1982</u>		<u>1983</u>
<u>Income and expenditure for the year</u>		
2 797 943	Voluntary contributions from Governments (schedule 14)	841 335
513 809	Cost-sharing contributions (schedule 15)	4 008 251
370 341	Interest income	315 652
<u>5 914</u>	Miscellaneous income	<u>32</u>
<u>3 688 007</u>		<u>5 165 270</u>
	Less: Expenditure	
1 834 002	Project costs	3 094 360
63 185	Reimbursement of programme support costs to executing agencies	39 934
<u>-</u>	Administrative costs	<u>39 554</u>
<u>1 897 187</u>		<u>3 173 848</u>
<u>1 790 820</u>	Excess of income over expenditure	<u>1 991 422</u>
<u>Assets</u>		
3 670 208	Investments (schedule 17)	5 532 417
194 374	Operating funds provided to executing agencies	226 811
73 348	Accrued interest	15 915
<u>-</u>	Due from UNDP (note 5)	<u>264 099</u>
<u>3 937 930</u>		<u>6 039 242</u>
<u>675 676</u>	Contributions pledged by Governments for current and prior years (note 7)	<u>644 356</u>
<u>4 613 606</u>		<u>6 683 598</u>
<u>Liabilities and reserve</u>		
60 000	Accounts payable	68 380
73 913	Unliquidated obligations of executing agencies	192 476
<u>17 053</u>	Due to UNDP	<u>-</u>
<u>150 966</u>		<u>260 856</u>
<u>675 676</u>	Contributions pledged by Governments	<u>644 356</u>
	Reserve	
1 996 144	Balance 1 January	3 786 964
<u>1 790 820</u>	Excess of income over expenditure	<u>1 991 422</u>
<u>3 786 964</u>		<u>5 778 386</u>
<u>4 613 606</u>	Balance 31 December*	<u>6 683 598</u>

* Represented by:

	<u>1982</u>	<u>1983</u>
Unspent allocations	916 266	1 529 508
Unencumbered funds	<u>2 870 698</u>	<u>4 248 878</u>
	<u>3 786 964</u>	<u>5 778 386</u>

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

UNEP TRUST FUNDS ADMINISTERED BY UNEP
TRUST FUNDS ESTABLISHED BY THE ADMINISTRATOR

Status of funds as at 31 December 1983

(United States dollars)

	Trust Fund for Technical Assistance to World Bank Project in Jamaica	Initial Initiative Against Avoidable Disablement (UNEPACT)	Trust Fund for the Training in the USSR of Specialists from Developing Countries	UNEP Trust Fund for Action on Development Issues	Trust Fund for the Special Netherlands Con- tribution for the Least Developed Countries	UNEP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition	UNEP Trust Fund for Economic and Technical Co-operation among Developing Countries
Income and expenditure for the year							
Contributions from Governments and other contributors	1 623 093	89 859	1 643 301	500 000	6 600 660	33 920 272	5 814 905
Interest income	-	1 134	42 080	-	-	-	-
	<u>1 623 093</u>	<u>91 093</u>	<u>1 685 381</u>	<u>500 000</u>	<u>6 600 660</u>	<u>33 920 272</u>	<u>5 814 905</u>
Less: Expenditure							
Project costs	1 155 616	184 885	1 094 043	381 680	-	-	-
Reimbursement of programme support costs to executing agencies	57 781	-	142 225	19 084	-	-	-
	<u>1 213 397</u>	<u>184 885</u>	<u>1 236 268</u>	<u>400 764</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of income over expenditure (Excess of expenditure over income)	<u>409 696</u>	<u>(93 792)</u>	<u>449 033</u>	<u>99 236</u>	<u>6 600 660</u>	<u>33 920 272</u>	<u>5 814 905</u>
Assets							
Inventories	-	-	-	-	-	33 331 735	5 711 046
Operating funds provided to executing agencies	-	-	934 532	-	-	-	-
Accounts receivable and deferred charges	304 792	5 863	1 992 273	99 236	6 600 660	588 537	103 652
Due from UNEP	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
	<u>304 792</u>	<u>5 863</u>	<u>2 926 805</u>	<u>99 236</u>	<u>6 600 660</u>	<u>33 920 272</u>	<u>5 814 905</u>
Contributions pledged by Governments for current and prior years	83 945	-	-	40 537	-	41 448	7 105
	<u>388 737</u>	<u>5 863</u>	<u>2 926 805</u>	<u>139 773</u>	<u>6 600 660</u>	<u>33 961 720</u>	<u>5 822 010</u>
Liabilities and reserve							
Accounts payable	-	-	17 478	-	-	-	-
Unliquidated obligations of executing agencies	71 351	28 789	267 706	-	-	-	-
	<u>71 351</u>	<u>28 789</u>	<u>285 182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions pledged by Governments	83 945	-	-	40 537	-	41 448	7 105
	<u>(176 257)</u>	<u>70 866</u>	<u>1 492 590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserve							
Balance 1 January	-	-	-	-	-	-	-
Excess of income over expenditure (Excess of expenditure over income)	409 698	(93 792)	449 033	99 236	6 600 660	33 920 272	5 814 905
	<u>233 441</u>	<u>(22 926)</u>	<u>1 941 623</u>	<u>99 236</u>	<u>6 600 660</u>	<u>33 920 272</u>	<u>5 814 905</u>
Balance 31 December*	<u>388 737</u>	<u>5 863</u>	<u>2 926 805</u>	<u>1 1 773</u>	<u>6 600 660</u>	<u>33 961 720</u>	<u>5 822 010</u>
	1 746 698	40 115	1 099 451	153 082	-	33 920 272	5 814 905
	<u>(1 513 257)</u>	<u>(63 061)</u>	<u>-</u>	<u>(53 846)</u>	<u>6 600 660</u>	<u>-</u>	<u>-</u>
Allocations in excess of resources	<u>233 441</u>	<u>(22 926)</u>	<u>1 941 623</u>	<u>99 236</u>	<u>6 600 660</u>	<u>33 920 272</u>	<u>5 814 905</u>

* Represented by:

Unspent allocations
Unencumbered funds
Allocations in excess of resources

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

OTHER TRUST FUNDS ADMINISTERED BY UNDP

Status of funds as at 31 December 1983

(United States dollars)

		Fund of the United Nations for the Development of West Irian	United Nations Trust Fund for Operational Programme in Lesotho	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland	UNROB Residual Funds - Bangladesh	United Nations Korean Reconstruction Agency - residual assets	Trust Fund Programme for the Republic of Zaire	UNDP Development Study Programme
Income and expenditure for the year								
Voluntary contributions from Governments	(schedule 14)	-	189 624	-	-	-	-	104 250
Interest income		-	115 515	238	114 439	-	-	4 800
Miscellaneous income		-	2 927	-	-	-	-	-
		-	308 066	238	114 439	-	-	109 050
Less: Expenditure								
Project costs		29 625	425 372	122 258	1 181 731	7 226	-	41 945
Reimbursement of programme support costs to executing agencies		-	55 299	15 894	47 270	-	-	-
		29 625	480 671	138 152	1 229 001	7 226	-	41 945
Excess of income over expenditure (Excess of expenditure over income)		(29 625)	(172 605)	(137 914)	(1 114 562)	(7 226)	-	67 105
Assets								
Investments	(schedule 17)	-	1 055 428	5 046	77 904	-	-	-
Operating funds provided to executing agencies Due from UNDP	(note 5)	43 964	24 254	-	-	-	8 824	85 287
Accrued interest		-	22 437	-	12 723	-	-	-
Accounts receivable and deferred charges		-	-	-	-	-	-	50 000
		43 964	1 142 119	5 046	90 627	-	16 741	135 287
Contributions pledged by Governments and other contributors for current and prior years	(note 7)	-	1 432	100 000	-	-	-	5 000
		43 964	1 143 551	105 046	90 627	-	16 741	140 287
Liabilities and reserve								
Operating funds payable to executing agencies		-	170 972	154 687	-	-	-	-
Unliquidated obligations of executing agencies Due to UNDP	(note 5)	-	12 335	-	-	-	-	-
		-	183 307	155 297	-	899	-	-
Contributions pledged by Governments and other contributors		-	1 432	100 000	-	-	-	5 000
Reserve								
Balance 1 January		73 389	1 131 417	(12 337)	1 205 189	6 327	16 741	68 182
Excess of income over expenditure (Excess of expenditure over income)		(29 625)	(172 605)	(137 914)	(1 114 562)	(7 226)	-	67 105
Balance 31 December*		43 964	958 812	(150 251)	90 627	(899)	16 741	135 287
		43 964	1 143 551	105 046	90 627	-	16 741	140 287
* Represented by:								
Unspent allocations		-	579 462	65 843	-	56	16 670	73 055
Unencumbered funds		43 964	379 350	-	90 627	-	71	62 232
Allocations in excess of resources		-	-	(216 094)	-	(955)	-	-
		43 964	958 812	(150 251)	90 627	(899)	16 741	135 287

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

UNDP: TRUST FUNDS ADMINISTERED BY UNDP
STATEMENT OF INCOME AND EXPENDITURE OF SUB-TRUST FUNDS ESTABLISHED BY THE ADMINISTRATOR

Status of funds as at 31 December 1983

(United States dollars)

Trust fund	Donor	Balance 1 January 1983	Contributions received	Interest income	Expenditure	Balance 31 December 1983
1. UNITED NATIONS CAPITAL DEVELOPMENT FUND						
Trust Fund for Rice Irrigation in Timbuctou Province	Austria	-	122 368	-	-	122 368
Trust Fund for the Construction of Regional Abattoirs in Segou and Sikasso	Belgium	-	306 529	-	-	306 529
Trust Fund for the Community Water Supply and Sanitation Project in Nepal	Blaichöfliches Hilfswerk Miserere E.V.	400 000	319 231	-	509 989	209 242
Trust Fund for Construction and Maintenance of Priority Feeder Roads	Italy	-	2 094 000	-	2 021 779	72 221
Trust Fund for Rehabilitation of Rural Water Reservoirs	Italy	-	1 353 000	-	748 518	604 482
		<u>400 000</u>	<u>4 195 128</u>	<u>-</u>	<u>2 280 286</u>	<u>1 314 842</u>
			(schedule 16)			(statement VII)
2. UNITED NATIONS FINANCING SYSTEM FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT						
Goodwill mission		43 099	-	4 138	9 904	37 333
Special purpose contribution agreements with Federal Republic of Germany	Federal Republic of Germany	-	1 224 490	-	1 224 490	-
Trust Fund for Project Formulation and Design	Italy	-	130 000	-	92 415	37 585
Trust Fund for the Establishment of the Beijing Institute for Computer Software (BIS)	Norway	-	1 306 480	-	954 672	351 808
		<u>43 099</u>	<u>2 660 970</u>	<u>4 138</u>	<u>2 281 481</u>	<u>426 726</u>
			(schedule 16)			(statement XI)

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

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Part I: Status of voluntary contributions pledged as at 31 December 1983

(United States dollars)

Government a/	Balance 31 December 1982	Additions and adjustments b/	Pledges for 1984 c/			Collected in 1983	Balance 31 December 1983	Composition of balance	
			Local currency	US dollar equivalent	Total			for 1983 and prior years	for 1984 and future years
Afghanistan (US dollars)	33 000	-	-	33 000	66 000	33 000	33 000	-	33 000
Albania (New leks)	5 000	-	40 000	5 714	10 714	5 000	5 714	-	5 714
Algeria (US dollars)	870 878	-	-	834 000	1 704 878	834 000	870 878	36 878	834 000
Antigua and Barbuda	10 673	89 040	-	99 713	-	-	99 713	99 713	-
Argentina	386 208	2 524 995	-	2 911 203	2 662 803	2 662 803	2 48 400	248 400	-
Australia	-	13 913 043	-	13 913 043	13 913 043	13 913 043	-	-	-
Austria (US dollars)	6 800 000	-	134 710 000	7 090 000	13 890 000	6 800 000	7 090 000	-	7 090 000
Bahamas	11 500	52 400	-	63 900	63 900	-	-	-	-
Bahrain (US dollars)	56 000	-	-	56 000	112 000	56 000	56 000	-	56 000
Bangladesh (US dollars)	243 919	(60 019)	-	200 000	383 900	190 000	193 900	-	193 900
Barbados	31 396	-	-	31 396	31 396	31 396	-	-	-
Belgium (francs)	25 510 204	(528 001)	600 000 000	10 909 091	35 891 294	24 982 203	10 909 091	55 556	10 909 091
Belize	55 556	-	-	55 556	55 556	-	55 556	55 556	-
Benin	11 041	-	-	11 041	11 041	10 494	547	547	-
Bhutan (US dollars)	6 360	1 200	-	5 000	12 560	7 560	5 000	-	5 000
Bolivia	303 000	30 000	-	-	333 000	50 000	283 000	283 000	-
Botswana (pula)	19 266	546	24 200	22 345	42 157	25 001	17 156	-	17 156
Brazil (US dollars)	2 536 486	-	-	2 503 394	5 039 880	900 000	4 139 880	1 636 486	2 503 394
Bulgaria (leva)	892 018	(104 454)	660 000	670 050	1 457 614	787 564	670 050	-	670 050
Burma (kyat)	114 650	1 047 798	900 000	111 111	1 273 559	1 162 448	111 111	-	111 111
Burundi (francs)	47 679	(2 705)	400 000	3 439	48 413	-	48 413	44 974	3 439
Byelorussian Soviet Socialist Republic (roubles)	184 426	-	135 000	177 632	362 058	184 426	177 632	-	177 632
Cameroun	532 814	(78 943)	-	453 871	453 871	260 760	193 111	193 111	-
Canada (dollars)	-	49 593 496	59 000 000	47 967 480	97 560 976	49 593 496	47 967 480	-	47 967 480
Cape Verde (US dollars)	4 000	5 000	-	5 000	14 000	9 000	5 000	-	5 000
Central African Republic (CFA francs)	-	-	5 000 000	13 055	13 055	-	-	-	-
Chad	5 830	(5 830)	-	-	-	-	-	-	-
Chile (US dollars)	820 000	-	-	970 000	1 790 000	820 000	970 000	-	970 000
China (US dollars)	1 650 000	-	-	1 750 000	3 400 000	1 650 000	1 750 000	-	1 750 000
Colombia (US dollars)	2 230 636	-	-	1 332 000	3 562 636	2 129 270	1 433 366	101 366	1 332 000
Congo (CFA francs)	13 000	-	5 000 000	12 107	25 107	13 000	12 107	-	12 107
Cook Islands	-	46 795	-	46 795	46 795	6 470	40 325	40 325	-
Costa Rica	220 000	220 000	-	440 000	102 296	102 296	337 704	337 704	-
Cuba (pesos)	736 145	(11 815)	679 728	783 368	1 507 698	724 330	783 368	-	783 368
Cyprus	149 500	-	-	149 500	149 500	149 500	-	-	-
Czechoslovakia	663 850	546 623	-	-	1 210 473	567 261	643 212	25 612	617 600 g/

Government a/	Balance 31 December 1982	Additions and adjustments b/	Pledges for 1984 c/		Total	Collected in 1983	Balance 31 December 1983	Composition of balance	
			Local currency	US dollar equivalent				for 1983 and prior years	for 1984 and future years
Democratic Kampuchea	1 454	-	-	-	1 454	-	1 454	1 454	-
Democratic People's Republic of Korea (won)	185 185	(3 367)	400 000	182 648	364 466	364 466	-	-	-
Democratic Yemen (US dollars)	8 987	-	-	10 600	19 587	8 987	10 600	-	10 600
Denmark	74 971 428	70 792 734	-	-	145 764 162	36 784 569	108 979 593	-	108 979 593 d/
Djibouti (US dollars)	4 034	-	-	2 000	6 034	-	6 034	4 034	2 000
Dominica (Eastern Caribbean dollars)	55 671	83 667	100 000	37 037	176 375	54 938	121 437	84 000	37 037
Ecuador (US dollars)	1 126 571	-	-	462 465	1 589 036	299 944	1 290 092	827 627	462 465
Egypt (Egyptian pounds)	734 880	-	568 585	691 979	1 426 859	734 880	691 979	399 590	691 979
El Salvador	570 000	-	-	-	570 000	170 410	399 590	-	-
Ethiopia (birr)	-	-	300 000	146 341	146 341	-	146 341	-	146 341
Fiji (US dollars)	50 000	-	44 000	43 137	93 137	50 000	43 137	-	43 137
Finland (markkaa)	7 945 455	(19 526)	50 000 000	8 620 690	16 546 619	7 925 929	8 620 690	-	8 620 690
France (francs)	28 072 993	128 878	222 581 300	26 979 552	55 181 423	27 838 235	27 343 188	363 636	26 979 552
German Democratic Republic (mark)	400 000	(21 766)	1 000 000	370 370	748 604	378 234	370 370	-	370 370
Germany, Federal Republic of (D. mark)	-	44 817 926	116 000 000	42 962 963	87 780 889	44 817 926	42 962 963	-	42 962 963
Ghana	-	228 661	-	-	228 661	228 661	-	-	-
Greece (US dollars)	910 000	-	-	1 037 400	1 947 400	596 352	1 351 048	313 648	1 037 400
Grenada	13 800	106 664	-	-	120 464	18 403	102 061	102 061	-
Guatemala (quetzales)	189 000	-	189 000	189 000	378 000	184 388	193 612	4 612	189 000
Guinea (sylls)	-	18 566	259 270	31 937	50 503	18 566	31 937	-	31 937
Guinea-Bissau	2 864	13	-	-	2 877	2 877	-	-	-
Guyana	253 733	(13 133)	-	-	240 600	37 716	202 884	202 884	-
Haiti (US dollars)	12 500	-	-	5 000	17 500	7 500	10 000	5 000	5 000
Holy See (US dollars)	2 000	-	-	2 000	4 000	-	4 000	2 000	2 000
Honduras (lempiras)	45 500	-	75 000	37 500	83 000	55 000	28 000	6 000	22 000
Hungary (forint)	590 075	1 999	29 200 000	662 582	1 354 656	692 074	662 582	-	662 582
Iceland (krónur)	-	217 636	4 788 000	171 000	388 636	217 636	171 000	-	171 000
India (rupees)	7 399 577	(364 401)	75 000 000	7 455 269	14 490 445	7 035 176	7 455 269	-	7 455 269
Indonesia (US dollars)	11 000 000	3 402 394	-	1 100 000	5 602 394	4 502 394	1 100 000	-	1 100 000
Iraq	1 453 226	(14 516)	-	-	1 438 710	1 438 710	-	-	-
Ireland	-	1 065 650	-	-	1 065 650	1 065 650	-	-	-
Ireland (US dollars)	113 978	(74 597)	-	70 000	109 381	4 874	104 507	34 507	70 000
Italy (lire)	25 665 529	105 540	43 000 000 000	26 380 368	52 151 437	25 771 069	26 380 368	-	26 380 368
Ivory Coast	212 324	25 657	-	-	237 981	61 644	176 337	176 337	-

Government a/	Pledges for 1984 g/		Additions and adjustments b/	Composition of balance	
	Local currency	US dollar equivalent		for 1983 and Prior Years	for 1984 and future years
	Balance 31 December 1982			Balance 31 December 1983	
Jamaica (dollars)	88 626	58 013	(28 024)	60 602	58 013
Japan	12 002 000	-	54 800 000	66 802 000	-
Jordan	-	-	260 000	-	260 000
Kenya (shillings)	59 524	88 235	372 448	431 972	88 235
Kiribati	-	-	12 174	12 174	-
Kuwait	-	-	570 000	570 000	-
Leo People's Democratic Republic (US dollars)	39 200	19 600	-	19 600	19 600
Lebanon (US dollars)	1 278 774	360 000	(54 960)	360 000	863 814
Lesotho (US dollars)	51 035	45 000	-	96 035	51 035
Liberia	175 000	-	-	175 000	175 000
Luxembourg (francs)	76 224	67 909	3 244	79 468	67 909
Madagascar (Malagasy francs)	-	205 248	469 691	469 691	-
Malawi (kwacha)	33 338	29 688	1 207	34 545	29 688
Malaysia (US dollars)	385 000	385 000	-	385 000	-
Maldives (US dollars)	1 800	1 800	-	1 800	-
Malli	29 154	25 316	(3 838)	25 316	1 800
Malta	-	68 781	68 781	68 781	-
Mauritania	72 933	-	(380)	6 306	66 247
Mauritius	4 714	-	58 222	58 761	4 175
Mexico	2 015 763	-	(1 061 770)	953 993	-
Monaco (francs)	3 796	3 394	28	3 824	3 394
Mongolia (tughrig)	181 409	173 900	(2 166)	179 243	173 900
Morocco (dirhams)	271 875	212 199	(9 986)	243 511	230 577
Mozambique (meticals)	50 000	3 974	-	53 974	-
Nepal (US dollars)	-	11 500	57 500	46 000	23 000
Netherlands (guilders)	-	42 640 264	50 939 372	50 939 372	42 640 264
Netherlands Antilles	-	62 640	62 640	62 640	-
New Zealand (dollars)	-	960 265	(47 470)	960 57	-
Nicaragua	184 600	-	609 144	40 400	96 730
Nigeria	1 466 276	-	2 075 420	733 138	1 342 282
Niue	5 000	-	-	5 000	-
Norway (kroner)	51 408 451	48 400 000	(493 385)	50 915 066	48 400 000
Oman (US dollars)	75 000	75 000	-	75 000	-
Pakistan (rupees)	1 936 000	1 815 454	(45 375)	1 890 625	1 815 454
Panama (balboas)	435 270	356 000	-	435 270	356 000
Papua New Guinea (kina)	72 985	23 529	102 855	162 723	36 646
Paraguay	80 000	-	-	-	80 000
Peru (US dollars)	1 125 647	429 647	(123 120)	310 000	1 122 174
Philippines (US dollars)	934 561	700 000	325 843	943 805	692 527
Poland (zlotch)	566 465	583 537	(6 431)	560 034	316 599
					583 537

Government a/	Pledges for 1984 c/			Additions and adjustments b/	Composition of balance			
	Balance 31 December 1982	Local currency	US dollar equivalent		Balance 31 December 1983	for 1983 and prior years	for 1984 and future years	
Portugal	146 667	-	-	35 200	181 876	179 194	2 673	-
Qatar	200 000	-	-	-	200 000	200 000	-	-
Republic of Korea (US dollars)	893 000	-	893 000	-	1 786 000	893 000	-	893 000
Romania (US dollars)	2 845 454	-	-	(534 019)	2 311 435	558 000	-	1 753 435 d/
Rwanda (US dollars)	20 000	-	15 000	2 000	37 000	22 000	-	15 000
Saint Christopher and Nevis	294	-	-	29 760	30 054	27 101	-	27 101
Saint Lucia	8 170	-	-	103 846	112 016	18 462	-	93 554
Saint Vincent and the Grenadines (US dollars)	15 595	-	16 765	69 120	101 480	15 595	-	69 120
Samoa	7 937	-	-	(1 687)	6 250	-	6 250	-
Sao Tome and Principe	-	-	-	500	500	-	-	-
Saudi Arabia (US dollars)	2 500 000	-	3 500 000	-	6 000 000	2 500 000	-	3 500 000
Senegal (US dollars)	371 893	-	100 000	-	471 893	90 670	-	281 223
Seychelles (US dollars)	1 000	-	1 000	-	2 000	-	-	1 000
Sierra Leone (leones)	236 735	100 000	40 000	(55 544)	221 191	101 917	-	119 274
Singapore	220 000	-	-	-	220 000	220 000	-	85 941
Somalia (shillings)	-	45 000	2 589	2 244	4 833	2 244	-	2 589
Spain (US dollars)	1 417 864	-	2 640 000	-	4 057 864	1 417 864	-	2 640 000
Sri Lanka (US dollars)	848 419	-	857 736	-	1 706 155	751 091	-	955 064
Sudan (US dollars)	1 400 000	-	200 000	-	1 600 000	-	-	1 600 000
Suriname	165 000	-	-	-	165 000	165 000	-	-
Swaziland (emalangeni)	-	30 000	25 210	13 889	39 099	13 889	-	25 210
Sweden	145 945 947	-	-	38 299 779	184 245 726	49 245 726	-	135 000 000 d/
Switzerland	32 441 314	-	-	39 804 134	72 245 448	17 199 576	-	55 045 872 d/
Syrian Arab Republic	-	-	-	283 526	283 526	283 526	-	-
Territory of Hong Kong	99 586	-	-	-	99 586	26 367	-	73 219
Thailand (US dollars)	1 001 030	-	1 001 030	-	2 002 060	1 001 030	-	1 001 030
Togo (CFA francs)	545 318	1 400 000	2 663	(103 343)	444 638	194 517	-	250 121
Tokelau (US dollars)	4 000	-	2 500	(2 000)	4 500	2 000	-	2 500
Tonga (US dollars)	-	-	10 000	10 000	20 000	10 000	-	10 000
Trinidad and Tobago (dollars)	166 667	400 000	166 667	-	333 334	166 667	-	166 667
Tunisia (dinars)	967 938	184 800	267 826	(561 613)	674 151	393 581	-	280 570
Turkey (US dollars)	1 156 003	-	1 150 765	(58 222)	2 248 246	1 097 078	-	1 151 168
Uganda (shillings)	12 299	3 000 000	9 174	(2 649)	18 824	476	-	18 348
Ukrainian Soviet Socialist Republic (roubles)	461 066	337 500	444 079	-	905 145	461 066	-	444 079
Union of Soviet Socialist Republics (roubles)	3 688 525	1 500 000	1 958 225	(1 639 345)	4 007 405	2 049 180	-	1 958 225
United Arab Emirates	675 000	-	-	-	675 000	-	675 000	-

Government a/	Balance 31 December 1982	Pledges for 1984 c/		Total	Collected in 1983	Balance 31 December 1983	Composition of balance	
		Local currency	US dollar equivalent				for 1983 and prior years	for 1984 and future years
United Kingdom of Great Britain and Northern Ireland (pounds)	-	19 000 000	27 737 226	56 273 588	28 536 362	27 737 226	-	27 737 226
British Virgin Islands (US dollars)	7 000	-	7 500	14 500	7 000	7 500	-	7 500
Cayman Islands (US dollars)	-	-	5 000	11 320	6 320	5 000	-	5 000
Montserrat (Eastern Caribbean dollars)	3 817	30 000	11 111	44 279	-	44 279	33 168	11 111
Turks and Caicos Islands (US dollars)	-	-	2 000	4 000	2 000	2 000	-	2 000
United Republic of Tanzania (shillings)	146 444	1 000 000	82 169	197 206	82 169	115 037	32 868	82 169
United States of America	886 000	-	160 000 000	299 478 851	139 478 851	160 000 000	-	160 000 000
Upper Volta (CFA francs)	4 665	1 000 000	2 421	6 295	-	6 295	3 874	2 421
Vanuatu	-	-	-	1 000	1 000	-	-	-
Venezuela	268 979	-	-	268 979	-	268 979	268 979	-
Viet Nam (US dollars)	10 000	-	12 000	22 000	10 000	12 000	-	12 000
Yemen (US dollars)	22 445	-	13 110	35 523	-	35 523	22 413	13 110
Yugoslavia (new dinars)	647 320	107 934 836	1 147 805	2 452 683	1 129 557	1 323 136	175 331	1 147 805
Zambia (kwacha)	331 807	225 000	190 299	446 398	201 681	244 717	54 418	190 299
Zimbabwe (dollars)	97 614	90 000	83 333	177 083	93 750	83 333	-	83 333
Total	473 345 031	493 352 983	1 504 707 032	697 835 242	806 871 790	13 242 486	793 629 304	

(note 6)

(statement 1)

a/ The description shown in parentheses represents the currency in which the 1984 pledge was denominated.

b/ Including, in addition to exchange adjustments, pledges made in 1983 for 1985 and 1986. Also including adjustments to pledges for 1984 announced in previous years by the following Governments: Czechoslovakia, Denmark, Romania, Sweden, Switzerland and the Territory of Hong Kong.

c/ Represents pledges made in 1983 only.

d/ Including the following future years' pledges announced for years 1985 and 1986 in the currency shown in parentheses:

Government	Pledges for 1985		Pledges for 1986	
	Local currency	US dollar equivalent	Local currency	US dollar equivalent
Czechoslovakia (koruny)	310 000	24 143	310 000	24 143
Denmark (kroner)	356 000 000	36 326 531	356 000 000	36 326 531
Romania (lei)	8 100 000	585 683	8 300 000	600 145
Sweden (kronor)	360 000 000	45 000 000	360 000 000	45 000 000
Switzerland (francs)	40 000 000	18 348 624	40 000 000	18 348 624
Territory of Hong Kong (US dollars)	-	25 000	-	25 000
Total	-	100 309 981	-	100 324 443

Part II: Status of voluntary contributions to the Special Measures Fund for the Least Developed Countries as at 31 December 1983

(United States dollars)

Government a.	Balance 31 December 1982		Additions and adjustments b/		Pledges for 1984		Total	Collected in 1983	Balance 31 December 1983	Composition of balance for 1983 and prior years		for 1984 and future years
	Local currency	US dollar equivalent	Local currency	US dollar equivalent	Local currency	US dollar equivalent				for 1983	for 1984 and future years	
Benin	4 000	-	-	-	-	-	4 000	4 000	-	-	-	-
Bhutan (US dollars)	1 200	-	-	1 440	-	-	2 640	1 200	1 440	-	-	1 440
Botswana	917	-	-	-	-	943	943	943	-	-	-	-
Burundi (francs)	3 350	26	(770)	-	500 000	4 299	6 879	-	6 879	2 580	4 299	4 299
Egypt (Egyptian pounds)	42 332	-	-	21 166	17 392	21 166	63 498	21 166	42 332	21 166	21 166	21 166
Finland (markkaa)	545 455	5 004	-	-	4 000 000	689 655	1 240 114	550 459	689 655	-	689 655	689 655
France (francs)	1 459 854	10 734	10 734	1 818 182	15 000 000	1 818 182	3 298 770	1 470 588	1 818 182	-	1 818 182	1 818 182
Guinea-Bissau	370	6	-	-	-	-	376	376	-	-	-	-
Malawi (kwacha)	257	1 695	1 695	1 457	1 865	1 457	3 409	1 695	1 714	257	1 457	1 457
Norway (kroner)	2 816 901	40 242	40 242	-	22 000 000	2 933 333	5 790 476	2 857 143	2 933 333	-	2 933 333	2 933 333
Sierra Leone (Leones)	-	-	-	-	1 000	4 000	4 000	-	4 000	-	-	4 000
Sweden (kronor)	18 243 244	(1 144 057)	-	-	-	-	17 099 187	6 474 187	10 625 000	-	10 625 000	10 625 000
Switzerland (francs)	2 272 300	2 402 041	-	2 431 193	5 300 000	2 431 193	7 105 534	4 674 341	2 431 193	-	2 431 193	2 431 193
Total	25 390 180	1 314 921	-	7 904 725	-	-	34 609 826	16 056 098	18 553 728	24 003	18 529 725	18 529 725

(statement 1)

(note 6)

a/ The description shown in parentheses represents the currency in which the 1984 pledge was denominated.

b/ Including, in addition to exchange adjustments, the adjustments to 1984 and 1985 pledges announced in previous years.

c/ The following 1985 pledge, included in the above opening balance as well as in the closing balance, was announced in the currency shown in parentheses:

Government	1985	
	Local currency	US dollar equivalent
Sweden (kronor)	35 000 000	4 375 000
Total	-	4 375 000

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' assessed programme costs as at 31 December 1983

(United States dollars)

<u>Government</u>	<u>Balance</u> <u>31 December 1982</u>	<u>Collected</u> <u>in 1983</u>	<u>Balance</u> <u>31 December 1983</u>
Spain	71 528	-	71 528
	<hr/>	<hr/>	<hr/>
	<u>71 528</u>	<u>-</u>	<u>71 528</u>
			(note 6)

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' and other contributors' cost-sharing contributions as at 31 December 1983

(United States dollars)

Governments and other contributors	Balance 31 December 1982	Recorded in current year for 1983 and prior years		Collected in 1983 for 1983 and prior years		Total	Balance 31 December 1983	Composition of balance for 1982 and prior years		for 1984 and future years
		Total	for future years	Total	for future years			for 1983	for 1982 and prior years	
Afghanistan	3 113 772	(1 612 410)	(1 501 362)	8 174 699	2 013 066	2 013 066	6 161 633	235 970	879 954	5 045 709
Algeria	908 984	2 220 006	5 045 709							
Arab Gulf Programme for United Nations Development and Organizations	1 752 035	(223 045)	1 173 045	2 702 035	134 805	15 195	2 552 035	659 585	734 600	1 157 850
Argentina	1 773 409	7 642 136	3 389 999	12 805 544	2 053 729	2 053 729	10 751 815	6 739 900	6 739 900	4 011 915
Australia	-	426 416	266 910	693 326	410 916	410 916	282 410	-	15 500	266 910
Bahrain	355 154	(130 733)	-	224 421	201 090	201 090	23 331	-	23 331	181 317
Bahamas	1 678 931	(749 203)	126 198	1 055 926	426 901	426 901	629 025	-	447 708	3 000
Barbados	9 000	-	-	9 000	-	-	9 000	3 000	-	3 000
Belgium	54 564	-	-	54 564	-	-	54 564	54 564	-	3 000
Belize	36 000	-	-	36 000	-	-	36 000	9 250	16 500	10 250
Bermuda	59 000	(6 000)	(3 000)	50 000	50 000	50 000	256 263	3 000	250 263	3 000
Bolivia	714 944	625 234	-	1 340 178	1 083 915	-	1 083 915	-	-	-
Botswana	-	160 990	-	160 990	160 990	160 990	2 876 123	-	505 206	2 370 917
Brazil	4 772 888	2 462 021	438 357	7 673 266	3 783 944	1 013 199	2 876 123	-	-	15 000
British Virgin Islands	-	75 000	15 000	90 000	75 000	75 000	15 000	-	-	15 000
Bulgaria	-	000	-	30 000	30 000	30 000	-	-	-	-
Burundi	1 325 749	(1 345 749)	-	143 703	-	-	143 703	-	-	143 703
Caseroon	143 703	-	-	-	-	-	-	-	-	-
Canada	1 773 580	(39 684)	1 033 815	2 767 721	1 097 043	200 000	1 470 678	19 077	58 146	1 393 455
Caribbean Development Bank	34 000	-	-	34 000	34 000	34 000	-	-	-	-
Central African Customs and Economic Union (UDEAC)	16 000	(12 700)	-	3 300	-	-	3 300	3 300	-	-
Central African Development Bank	130 709	(127 915)	-	2 794	2 794	2 794	-	-	-	-
Chile	530 684	90 463	70 000	691 147	591 147	591 147	100 000	-	15 000	85 000
China	-	1 478 591	1 500 000	2 978 591	1 478 591	500 000	1 600 000	-	-	1 000 000
Colombia	1 658 060	1 173 162	2 038 479	3 869 701	1 509 389	-	2 360 312	10 300	301 533	2 048 479
Congo	-	1 418 003	718 962	2 136 965	1 087 110	28 205	1 021 650	-	330 893	690 757
Cook Islands	95 339	6 635	146 181	248 155	32 595	32 595	215 560	-	54 227	161 333
Costa Rica	82 362	527 304	636 177	1 245 843	241 680	8 139	996 024	80	329 699	666 245
Cuba	45 000	(30 000)	(15 000)	-	-	-	-	-	-	-
Cyprus	-	23 606	-	23 606	23 606	-	20	-	-	-
Czechoslovakia	-	-	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	-	150 000	-	150 000	150 000	-	502 365	-	497 507	4 858
Democratic Yemen	-	885 277	4 858	890 135	387 770	-	306 670	-	35 000	271 670
Djibouti	270 000	(81 670)	136 670	325 000	18 330	-	9 000	-	3 000	3 000
Dominica	9 000	-	-	9 000	-	-	9 000	3 000	-	3 000
Dominican Republic	233 480	206 380	146 500	586 360	352 360	-	234 000	3 000	6 500	224 500
Ecuador	1 363 330	(108 495)	397 283	1 652 118	443 427	59 654	1 149 037	-	196 151	952 886

Governments and other contributors	Balance 31 December 1982		Recorded in current year for 1983 and prior years		Total		Collected in 1983 for 1983 and prior years		for future years		Total		Composition of balance for 1984 and future years		
	31 December 1982		for 1983 and prior years		Total		for 1983 and prior years		for future years		Total		for 1983 and future years		
	Balance 31 December 1982		for 1983 and prior years		Total	for 1983 and prior years		for future years		Total	Balance 31 December 1983	for 1983 and prior years	for 1983 and future years		
Egypt	404 526		306 608	716 500	1 427 634	405 997			405 997	1 021 637	49 137	256 000	716 500		
El Salvador	95 860		8 000	362 000	186 340	45 100			45 100	141 240	3 000	135 240	3 000		
Ethiopia			49 606		370 000					370 000		8 000	362 000		
Finland	1 000		802 597		50 606	46 344			46 344	4 262		4 262			
Gabon	8 376 462		(565 902)	1 403 580	11 082 639	2 179 085	(3 569)		2 175 516	8 907 123	5 060	4 918 198	3 983 865		
Germany, Federal Republic of	610 731		229 280	1 131 285	1 176 114	40 000	152 883		192 883	983 231		4 829	978 402		
Guatemala	354 739		205 919	88 371	672 390	306 790	84 500		391 290	281 100		274 229	6 871		
Guinea			(114 000)		205 919				205 919						
Guinea-Bissau	114 000		210 000		219 000	210 000			210 000	9 000	3 000	3 000	3 000		
Guyana	9 000		56 383	6 000	308 745	181 857			181 857	126 888	9 412	8 476	109 000		
Haiti	246 362		494 225	(30 414)	5 827 022	2 487 837	79 768		2 567 605	3 259 417	64 998	1 774 219	1 420 200		
Honduras	5 363 211		544 779		244 375	244 375			303 404						
India	544 779				6 381 788	5 087 354			5 087 354	1 294 434		1 022 934	271 500		
Indonesia	4 709 371			271 500	600 000	200 000			200 000	400 000		200 000	200 000		
Inter-American Development Bank	600 000				150 000	150 000			150 000						
International Fund For Agricultural Development	150 000				374 070	135 400			135 400	238 670			238 670		
International Monetary Fund	360 750		(49 138)	62 458											
International Telecommunication Union (USA)			20 033		20 033	20 033			20 033						
Iran (Islamic Republic of)	20 059		(20 059)												
Iraq	578 579		(88 480)		490 099	436 024			436 024	54 075	54 075				
Israel	50 000		(50 000)												
Italy	921 919		6 505 233	789 711	8 216 863	7 122 575			7 122 575	1 094 288	120 799	183 778	789 711		
Ivory Coast	210 467		2 533	480 109	693 109	170 985			170 985	522 124	34 425	7 590	480 109		
Jamaica	297 476		3 214 963	238 427	3 750 866	3 161 931			3 161 931	588 935	3 203	293 859	291 873		
Japan			200 000		200 000	200 000			200 000						
Jordan	1 222 056		(50 300)		1 171 756	785 652	7 672		773 324	398 432	812	63 292	334 328		
Kenya	560 443		(186 916)		373 527	(186 916)			(186 916)	560 443	6 533	553 910			
Kuwait	554 963		988 254	785 083	2 328 300	488 695	87 574		576 269	1 752 031	82 676	900 237	769 118		
Latin American Association for Integration			73 500	62 699	136 199	73 500			73 500	62 699			62 699		
Latin American Centre for Development Administration			57 912	9 343	67 255	57 403			57 403	9 852		509	9 343		
Lebanon	491 551		(104 951)	1 776 579	2 163 179	11 400			11 400	2 151 779	5 700	290 400	1 855 679		
Libyan Arab Jamahiriya	9 798 687		3 208 668	3 237 142	16 244 497	4 225 683			4 225 683	12 018 814		4 526 961	7 491 853		
Malawi	186 848				186 848	124 565			124 565	62 283	62 283				
Malaysia			1 000 000		1 000 000	1 000 000			1 000 000						
Mexico	1 955 268		(30 389)	(16 336)	1 908 543	898 888	11 157		910 045	998 498	81 000	36 421	881 077		
Miscellaneous	208 746		208 746	204 449	413 195	113 118			113 118	300 077		95 628	204 449		
Morocco	76 151		131 385	96 615	304 151	131 385	5 415		136 800	167 351	76 151		91 200		
Nepal	247 807		381 674		629 481	381 674			381 674	247 807	198 246	49 561			

Governments and Other contributors	Balance 31 December 1982	Recorded in current year		Collected in 1983		Composition of balance				
		for 1983 and prior years	for 1983 and future years	for 1983 and prior years	for future years	Total	Balance 31 December 1983	for 1982 and prior years	for 1983	for 1984 and future years
Netherlands	3 082 374	2 844 291	839 741	4 173 214	-	4 173 214	2 593 192	3 511	1 749 940	839 741
Netherlands Antilles	9 440	514 764	(3 000)	520 764	-	520 764	440	440	-	-
Nicaragua	28 600	210 819	60 000	289 419	-	194 025	105 394	19	42 375	63 000
Niger	6 303	600 000	-	606 303	-	-	606 303	306 303	300 000	-
Nigeria	1 723 215	2 064 634	705 745	4 493 594	-	2 235 061	2 258 533	195 787	1 357 001	705 745
Norway	-	619 058	-	619 058	-	619 058	-	-	-	-
Oman	2 590 502	(1 089 337)	1 353 708	840 347	1 035 666	1 876 013	978 860	97 401	1 754 423	706 036
OPEC Special Fund	2 460 231	2 581 226	2 236 171	3 987 245	859 275	4 846 520	2 431 108	159 917	894 295	1 376 896
Pakistan	-	21 484	-	21 484	-	21 484	-	-	-	-
Panama	3 086 035	242 050	21 427	1 703 003	-	1 703 003	1 646 509	17 447	-	1 629 062
Papua New Guinea	2 528	28 473	16 620	27 835	-	27 835	19 786	66	3 100	16 620
Paraguay	139 239	300 610	18 000	457 849	-	255 902	201 947	-	183 947	18 000
Peru	350 801	466 347	999 911	1 817 059	159 500	643 118	1 173 941	-	95 920	1 078 021
Philippines	-	80 500	-	80 500	-	80 500	-	-	-	-
Portugal	362 669	(54 183)	329 082	637 568	-	75 686	561 882	541	232 259	329 082
Qatar	1 429 712	831 495	362 976	1 048 645	-	1 048 645	1 575 538	13 590	423 227	1 138 721
Rwanda	93 312	(93 312)	-	-	-	-	-	-	-	-
Saint Christopher and Nevis	9 000	-	-	9 000	-	-	9 000	3 000	3 000	3 000
Saint Lucia	9 000	-	-	9 000	-	-	9 000	3 000	3 000	3 000
Saudi Arabia	11 327 555	-	-	10 437 644	96 643	10 534 287	37 574 003	708 521	10 096 577	26 768 905
Singapore	43	-	-	43	-	43	-	-	-	-
Somalia	-	4 199	-	4 199	-	4 199	-	-	-	-
Sri Lanka	194 718	(8 355)	-	147 211	-	147 211	39 152	-	39 152	-
Sudan	109 075	664 958	14 108	788 141	7 813	589 271	198 870	29 075	163 500	6 295
Suriname	-	3 000	-	3 000	-	3 000	-	-	-	-
Swaziland	556 871	(4 178)	73 929	399 348	-	399 348	227 274	-	15 080	212 194
Sweden	100 000	285 299	-	372 387	-	372 387	12 912	12 912	-	-
Switzerland	-	25 975	-	25 975	-	25 975	25 975	25 975	-	-
Thailand	-	16 000	-	16 000	-	16 000	-	-	-	-
Togo	43 479	(43 479)	-	-	-	-	-	-	-	-
Tokelau Islands	-	75 000	-	75 000	-	-	75 000	-	75 000	-
Trinidad and Tobago	-	2 740 000	3 000 000	2 740 000	3 000 000	5 740 000	-	-	-	-
Trust Territory of the Pacific Islands	100 000	(10 000)	230 000	90 000	50 000	140 000	180 000	-	-	180 000
Tunisia	753	45 740	93 479	31 817	-	31 817	108 355	-	14 676	93 479
Turkey	1 062 032	(654 743)	1 460 831	236 049	58 885	294 934	1 573 186	222	77 418	1 495 546
Turks and Caicos Islands	-	3 420	-	3 420	-	3 420	-	-	-	-
Uganda	10 621	896 103	948 700	24 550	-	24 550	1 830 874	74	882 100	948 700
United Arab Emirates	3 504 527	(518 481)	-	1 323 081	-	1 323 081	1 662 965	299 936	1 234 209	128 820

Governments and other contributors	Balance 31 December 1982	Recorded in current year for 1983 and prior years		Collected in 1983 for 1983 and prior years		Total	Balance 31 December 1983	Composition of balance for 1982 and prior years			for 1984 and future years	
		Prior years	for future years	Total	for future years			for 1983 years	for 1982 and prior years	for 1983 years		
United Kingdom of Great Britain and Northern Ireland	250 000	153 520	-	250 000	-	250 000	153 520	-	-	-	-	-
Cayman Islands	16 415	(6 000)	(3 000)	7 415	-	7 415	-	-	-	-	-	-
United Nations	-	280 550	215 460	496 010	-	258 500	237 510	-	-	-	22 050	215 460
United Nations Centre for Human Settlements (Habitat)	-	(6 481)	-	(6 481)	-	(6 481)	-	-	-	-	-	-
United Nations Children's Emergency Fund (UNICEF)	-	50 000	-	50 000	-	50 000	-	-	-	-	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	-	23 303	-	23 303	-	10 303	13 000	13 000	-	-	-	-
United Republic of Tanzania	167 221	(147 221)	-	20 000	-	20 000	-	-	-	-	-	-
United States of America	1 746 376	(586 444)	316 121	1 476 053	643 061	1 361 190	114 863	114 863	-	82 163	82 163	32 700
Uruguay	469 784	592 572	331 126	1 393 482	161 600	846 085	547 397	547 397	17 988	349 883	349 883	179 526
Vanuatu	35 580	(5 977)	5 977	35 580	-	5 883	29 697	29 697	-	23 720	23 720	5 977
Venezuela	3 378 446	(893 582)	3 005 866	5 490 730	201 991	2 049 071	3 441 659	3 441 659	45	78 770	78 770	3 362 844
World Bank	239 713	(14 000)	14 000	239 713	14 000	66 250	173 463	173 463	62 713	-	-	110 750
Yemen	1 208 833	285 817	249 000	1 743 650	-	287 884	1 455 766	1 455 766	1 208 852	914	914	249 000
Total	102 457 775	57 317 767	69 954 663	229 730 205	8 538 226	94 397 119	135 333 086	135 333 086	5 342 395	45 827 370	45 827 370	84 163 321

(statement I)

g/ Contributions outstanding for 1982 and prior years 5 342 395
Contributions outstanding for 1983 45 827 370

51 169 765
(note 6)

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
Governments' and other contributors' cash counterpart contributions
as at 31 December 1983

(United States dollars)

Governments and other contributors	Balance 31 December 1982	Recorded in current year for 1983 and prior years		Collected in 1983 for 1983 and future years		Total	Balance 31 December 1983	Composition of balance for 1982 and prior years		for 1984 and future years
		Prior years	for 1983 and future years	for 1983 and future years	for 1983 and future years			for 1982 and prior years	for 1983 and future years	
Afghanistan	2 000	(2 000)	-	-	-	-	-	-	-	-
Algeria	606 772	338 900	214 491	1 060 163	316 700	316 700	743 463	350 080	159 105	234 278
Barbados	-	2 637	-	1 637	1 637	-	-	12 943	-	-
Bolivia	34 547	(1 228 519)	-	(1 193 972)	(1 206 915)	(1 206 915)	12 943	374 753	117 665	257 088
Brazil	27 304	217 518	260 162	504 984	111 973	18 258	-	-	-	-
Burma	50 031	(50 031)	-	-	-	-	-	-	-	-
Cameroon	135 557	416 581	930 082	1 482 220	418 742	418 742	1 063 478	104 107	29 289	930 082
Chile	-	-	250 000	250 000	-	-	250 000	-	-	250 000
China	-	40 000	-	60 000	40 000	40 000	20 000	-	-	20 000
Colombia	535 480	(45 169)	-	490 311	101 404	101 404	388 907	115 624	273 283	-
Costa Rica	-	334 122	-	334 122	334 122	334 122	-	-	-	-
Djibouti	14 707	-	-	14 707	-	-	14 707	-	11 046	3 661
Ecuador	78 457	265 915	-	344 372	39 608	39 608	304 764	253 670	51 094	-
Egypt	2 471 781	287 276	1 177 184	3 936 241	1 275 410	70 780	2 590 051	417 135	382 890	1 790 026
Ghana	76 727	(62 370)	-	14 357	14 357	14 357	-	-	-	-
Guatemala	-	69 550	-	69 550	-	-	69 550	-	69 550	-
Honduras	206 000	19 000	-	225 000	125 000	125 000	100 000	-	100 000	-
India	23 759	(129 267)	9 842	(95 666)	(105 508)	(105 508)	9 842	-	-	9 842
Indonesia	-	30 000	20 000	50 000	30 000	30 000	20 000	-	-	20 000
Iran (Islamic Republic of)	1 603	(43)	-	1 560	1 560	-	1 560	1 560	-	-
Jamaica	-	1 737	-	1 737	1 737	1 737	-	-	-	-
Kenya	160 347	(3 148)	(3 028)	154 170	76 336	76 336	1 498	1 498	-	-
Lebanon	195 980	(152 010)	(43 970)	-	-	-	-	-	-	-
Malaysia	10 977	40 000	20 000	70 977	40 385	40 385	30 592	10 592	-	20 000
Mekong Committee	711 287	(353 472)	(297 500)	60 315	39 041	39 041	21 274	21 274	-	-
Morocco	1 028 594	(40 826)	(118 030)	869 735	236 022	236 022	633 713	-	136 743	506 970
Mozambique	-	14 564	48 953	63 517	14 564	14 564	48 953	-	-	48 953
Oman	68 265	(100 557)	-	(32 292)	(32 292)	-	-	-	-	-
Pakistan	4 033 040	(83 895)	(135 555)	3 813 590	1 772 105	1 772 105	2 041 485	-	-	2 041 485
Panama	-	(50 568)	-	(50 568)	(50 568)	(50 568)	-	-	-	-
Papua New Guinea	-	2 439	-	2 439	2 439	2 439	-	-	-	-

Governments and other contributors	Balance 31 December 1982		Recorded in current year for 1984 and prior years		Collected in 1983 for 1983 and prior years		Collected in 1983 for future years		Balance 31 December 1983		Composition of balance for 1982 and prior years		Composition of balance for 1983 and future years	
			Prior years	Years	Total	Years	Years	Total	21 December 1983	Years	Years	Years	Years	
Philippines	-	-	14 000	-	14 000	14 000	-	14 000	-	-	-	-	-	-
Republic of Korea	-	-	28 075	21 096	49 171	28 075	-	28 075	21 096	-	-	-	-	21 096
Saudi Arabia	3 853 942	-	68 660	11 460 802	15 383 404	204 082	-	204 082	15 179 322	624 569	2 933 420	624 569	2 933 420	11 621 333
Senegal	77 003	-	(13 051)	-	63 952	-	-	-	63 952	-	-	63 952	-	-
Singapore	5 000	-	(5 000)	-	-	-	-	-	-	-	-	-	-	-
Somalia	1 809 740	-	(582 293)	-	1 483 420	77 405	-	77 405	1 406 015	57 537	1 172 505	57 537	1 172 505	175 973
Sri Lanka	82 653	-	199 198	-	281 851	280 966	-	280 966	885	885	-	885	-	-
Sudan	-	-	39 063	-	39 063	-	-	-	39 063	-	39 063	-	39 063	-
Thailand	-	-	75 013	40 017	115 030	64 919	-	64 919	50 112	-	10 095	-	10 095	40 017
Togo	23 630	-	45 754	-	69 384	69 384	-	69 384	-	-	-	-	-	-
Trust Territory of the Pacific Islands	7 500	-	-	-	7 500	-	-	7 500	7 500	2 500	2 500	2 500	2 500	2 500
Tunisia	-	-	96 748	44 712	141 460	-	-	141 460	141 460	-	96 748	-	96 748	44 712
Turkey	28 137	-	97 440	-	125 577	106 743	-	106 743	16 834	18 834	-	18 834	-	-
United States of America	-	-	55 999	-	55 999	55 999	-	55 999	-	-	-	-	-	-
Uruguay	-	-	10 695	12 500	23 195	10 695	-	10 695	12 500	-	-	-	-	12 500
Venezuela	-	-	54 227	225 317	279 544	13 408	-	13 408	266 136	-	40 819	-	40 819	225 317
Viet Nam	15 000	-	(2 500)	-	12 500	-	-	-	12 500	7 500	5 000	7 500	5 000	-
Yemen	125 549	-	577 455	-	703 004	703 004	-	703 004	-	-	-	-	-	-
Yugoslavia	3 623	-	-	-	3 623	3 623	-	3 623	-	-	-	-	-	-
Fund Total	16 584 992	436 844	14 333 047	14 333 047	31 354 883	5 220 601	165 374	5 393 975	25 960 908	2 064 260	5 620 815	2 064 260	5 620 815	18 275 833

(statement 1)

2/ Contributions outstanding for 1982 and prior years 2 064 260

Contributions outstanding for 1983 5 620 815

7 685 075
(note 6)

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Miscellaneous income and expenditure for the
year ended 31 December 1983

(United States dollars)

<u>1982</u>			<u>1983</u>
44 537 646	Income from investments		35 135 691
52 005	Interest on construction loans		60 940
1 043 132	Miscellaneous income from accounts of executing agencies (net)		58 994
- (812 648)	Interest on cost-sharing contributions transferred to extrabudgetary resources		
	Net sundry income (expenditure)		
	Miscellaneous savings in liquidating obligations of prior biennium	660 900	
	Bank charges	(21 733)	
	Other	<u>1 131 770</u>	
<u>1 403 202</u>			<u>1 770 289</u>
47 035 985			36 213 914
<u>(40 614 981)</u>	Net losses on exchange and revaluation of currencies		<u>(18 830 717)</u>
<u>6 421 004</u>	Total	(statement I)	<u>17 383 197</u>

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

1983 expenditure by agency a/

(Thousands of United States dollars)

Agency	Indicative planning figures (IPFs)				Special Programme Resources	Special Industrial Services	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Subtotal	Programme support costs	Total
	Country	Regional	Inter-regional	Global							
UNITED NATIONS	74 042	3 229	347	-	77 616	82	-	1 025	79 251	10 482	89 733
ECA	-	4 015	-	-	4 015	224	-	4	4 243	552	4 795
ECF	-	679	-	-	679	-	-	-	679	94	773
ECLA	-	1 587	-	-	1 587	93	-	-	1 680	253	1 933
ECWA	-	500	-	-	500	-	-	-	500	65	565
ESCAP	-	6 641	-	-	6 641	-	-	-	6 781	840	7 621
UNIDO	44 754	1 388	50	-	46 192	103	-	880	50 195	7 022	57 217
UNCTAD	5 460	4 668	2 665	-	12 793	8	-	229	13 030	1 822	14 852
UNCBS	11 599	-	-	-	11 599	514	-	225	12 338	1 604	13 942
ILO	36 366	3 923	329	-	40 618	44	-	129	43 258	6 032	49 290
FAO	100 739	11 507	1 757	701	114 704	629	-	1 140	118 376	15 956	134 332
UNESCO	37 662	3 944	129	-	41 735	23	-	14	41 823	5 805	47 628
ICAO	25 291	2 255	-	-	27 546	-	-	74	27 633	3 865	31 498
WHO	9 576	3 126	308	1 519	14 529	8	-	861	16 439	2 161	18 600
WORLD BANK	24 991	4 291	3 111	2 349	34 742	261	-	161	37 216	3 505	40 721
UPU	707	822	-	-	1 529	72	-	-	1 601	352	1 953
ITU	17 034	4 212	-	-	21 246	-	-	333	21 602	2 737	24 339
IMO	7 716	3 470	-	-	11 186	41	-	91	11 318	1 672	12 990
INM	3 748	1 837	315	-	5 900	-	-	61	5 961	1 133	7 094
WIPO	650	600	-	-	1 250	-	-	-	1 250	275	1 525
IAEA	2 793	885	-	-	3 678	-	-	-	3 690	812	4 502
IDB	-	8	-	-	8	-	-	-	8	-	8
WTO	428	258	-	-	686	-	-	112	798	104	902
AFESD	-	330	-	-	330	-	-	-	330	43	373
ASDB	2 899	-	-	-	2 899	-	-	(1)	2 898	377	3 275
GOVERNMENTS	10 595	2 632	8	-	13 235	44	-	1 262	14 541	189 b/	14 730
UNW	3 540	613	12	-	4 165	-	-	294	4 796 c/	-	4 796
UNDP	16 756	5 001	669	10 307	32 733	1 956	-	3 074	37 833 c/	5 394 e/	43 227
TOTAL (inclusive of cost sharing)	437 346	72 421	9 700	14 876	534 343	4 122	-	12 306	560 068	73 146 d/	633 214
Charged to: Sources of funds as per column heading	377 311	65 720	8 758	14 806	466 595 g/	4 052 g/	-	11 463 g/	491 407	65 551	556 958
Cost sharing	60 035	6 701	942	70	67 748	70	-	843	68 661 g/	7 595	76 256
TOTAL (inclusive of cost sharing)	437 346	72 421	9 700	14 876	534 343	4 122	-	12 306	560 068	73 146 g/	633 214

a/ Including cost-sharing expenditure, where applicable.

b/ Programme support costs paid to executing agencies as co-operating agencies participating in government-executed projects.

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

d/ Inclusive of \$18 883 charged to government cash counterpart contribution (statement IV).

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

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Biennial budget appropriations and expenditure for the biennium 1982-1983
ended 31 December 1983

(United States dollars)

	<u>Appropriations</u>	<u>Disbursements</u>	<u>Expenditure</u>		<u>Unencumbered balance</u>
			<u>Unliquidated obligations as at 31 December 1983</u>	<u>Total expenditure</u>	
UNDP core activities	266 042 300	241 865 151	10 440 667	252 305 818	13 736 482
Transitionary measures	1 500 000	1 116 138	380 990	1 497 128	2 872
Office for Projects Execution and Inter-agency Procurement Services Unit	14 126 000	13 524 867	289 398	13 814 265	311 735
United Nations Volunteers programme	5 720 700	5 534 540	45 900	5 580 440	140 260
UNSO-UNDP/UNEP joint venture (institutional support)	1 793 400	1 794 576	63 132	1 857 708	(64 308)
<u>Gross appropriations and expenditure</u>	<u>289 182 400</u>	<u>263 835 272</u>	<u>11 220 087</u>	<u>275 055 359</u>	<u>14 127 041</u>
Deduct:					
Income					
Host Government cash contributions	19 456 000	20 403 002	-	20 403 002	(947 002)
Staff assessment income	27 571 300	27 382 989	-	27 382 989	188 311
Refund from United Nations Joint Staff Pension Fund	200 000	-	-	-	200 000
Reimbursement for OPE and IAPSU agency support costs	12 691 700	12 283 899	-	12 283 899 a/	407 801
Reimbursement due from UNEP for cost of joint venture (institutional support)	815 400	812 746	-	812 746	2 654
Proceeds of sale of equipment	600 000	456 444	-	456 444	143 556
Other income	100 000	668 258	-	668 258	(568 258)
Total income	61 434 400	62 007 338	-	62 007 338	(572 938)
<u>Net appropriations and expenditure</u>	<u>227 748 000</u>	<u>201 827 934</u>	<u>11 220 087</u>	<u>213 048 021 b/</u>	<u>14 699 979</u>

a/ Representing reimbursement of \$1,551,286 for IAPSU from programme support costs provisions and reimbursement of programme support costs to OPE, in respect of the following activities:

	<u>OPE</u>	<u>IAPSU</u>	<u>Total</u>
UNDP-funded activities	8 313 020	1 551 286	9 864 306*
UNCDF-funded activities	1 069 396	-	1 069 396
UNSO-funded activities	1 092 862	-	1 092 862
Other activities	257 335	-	257 335
	<u>10 732 613</u>	<u>1 551 286</u>	<u>12 283 899</u>

* Consisting of: \$4 617 177 - charged against 1982 (statement V)
\$5 247 129 - charged against 1983 (statement V)

b/ Consisting of: \$104,093,465 - charged against 1982 resources (statement I).
\$108,954,556 - charged against 1983 resources (statement I).

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Extrabudgetary income and expenditure
for the year ended 31 December 1983

(United States dollars)

	Balance as at 31 December 1982	Income received as at 31 December 1983	Expenditure		Balance available as at 31 December 1983
			Disbursements 1983	Unliquidated obligations as at 31 December 1983	
Support services provided by UNDP core activities to UNDP non-core activities and trust funds administered by UNDP	1 789 550	5 217 515	3 037 160	658 911	3 310 994
Administrative support of activities financed by the Reserve for Construction Loans to Governments	146	31 030	22 421	-	8 755
Programme and administrative support in field offices	934 200	1 665 853	481 955	13 000	2 105 098
TOTAL	2 723 896	6 914 398	3 541 536	671 911	5 424 847

(statement I) (statement II)

(statement I)

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT
Expert hiatus financing and extended sick leave costs
for the year ended 31 December 1983

(United States dollars)

<u>1982</u>		<u>1983</u>
	<u>Expert hiatus financing</u>	
3 197	United Nations	-
(9 079)	UNIDO	-
-	ILO	28 869
480 031	FAO	361 434
48 340	UNESCO	11 006
<u>17 762</u>	ICAO	<u>65 426</u>
540 251		<u>466 737</u>
	<u>Extended sick leave</u>	
148 173	United Nations	46 748
15 690	UNIDO	112 437
117 103	ILO	148 544
733 384	FAO	249 552
32 096	UNESCO	-
7 590	ICAO	61 199
<u>35 519</u>	ITU	<u>14 885</u>
<u>1 089 555</u>		<u>633 365</u>
1 629 806		1 100 102
<u>202 338</u>	Programme support costs on the above (note 14)	<u>26 998</u>
<u>1 832 144</u>	Total (statement I)	<u>1 127 100</u>

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments as at 31 December 1983

(United States dollars)

<u>1982</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1983</u>
<u>Current accounts</u>				
1 003 029		Austrian schillings	0.5000	4 780
2 402		Belgian francs	a/	338
12 218		Cameroon CFA francs	a/	99
132 296		Canadian dollars	a/	60 635
80 497		Danish kroner	10.0000	27 774
160 454		Deutsche mark	0.5000	110 979
62 837		Finnish markkaa	5.0000	14 731
20 354		French francs	a/	16 852
232		Israeli shekels	a/	715
59 378		Italian lire	a/	522
217 571		Japanese yen	1.7500	242 019
77 674		Netherlands guilders	a/	14 382
-		New Zealand dollars	a/	28 396
-		Norwegian kroner	a/	833 698
64 235		Pounds sterling	a/	77 981
1 323		Senegal CFA francs	a/	1 111
11 834		Swedish kronor	9.5000	15 622
19 924		Swiss francs	4.0000	18 939
<u>1 567 235</u>		United States dollars	5.2500	<u>4 129 394</u>
<u>3 493 493</u>	Total			<u>5 598 967</u>
<u>Interest-bearing accounts</u>				
		United States dollars	9.0000	4 694 836
		United States dollars	11.0000	17 948 694
<u>10 454 673</u>		United States dollars	9.0000	<u>4 374 271</u>
				<u>27 017 801</u>
<u>Call accounts</u>				
		United States dollars	9.2500	780 000
		Belgian francs	7.5000	509 545
		Canadian dollars	7.5000	1 463 415
		Danish kroner	12.0000	751 020
		Deutsche mark	5.0000	392 593
		Finnish markkaa	13.0000	325 000
		French francs	11.8750	303 030
		Italian lire	14.0000	110 429
		Netherlands guilders	5.0000	330 033
		Norwegian kroner	10.5000	235 334
		Pounds sterling	8.7500	802 920
		Swedish kronor	11.2500	202 500
		Swiss francs	1.5000	311 926
<u>18 069 974</u>	Total			<u>6 517 745</u>

a/ Interest rate varies.

<u>1982</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1983</u>
	<u>Deposits-at-notice</u>			
<u>811 240</u>		Japanese yen	6.5625	<u>897 435</u>
	<u>Time-deposits</u>			
		United States dollars	9.4500	5 000 000
		United States dollars	9.3750	100 000
		United States dollars	10.4375	15 000 000
		United States dollars	9.2000	250 000
		United States dollars	9.5000	4 000 000
		United States dollars	10.6875	2 500 000
		United States dollars	10.4375	6 000 000
		United States dollars	9.5625	570 000
		United States dollars	9.2500	500 000
		United States dollars	10.5000	5 000 000
		United States dollars	9.6250	5 000 000
		United States dollars	9.4375	10 000 000
		United States dollars	9.5625	5 000 000
		United States dollars	9.6250	3 000 000
		United States dollars	9.6875	6 000 000
		United States dollars	10.1250	1 000 000
		United States dollars	10.0000	1 500 000
		United States dollars	9.6875	5 000 000
		United States dollars	9.6250	5 000 000
		United States dollars	9.7500	10 000 000
		United States dollars	10.0000	2 500 000
		United States dollars	9.7500	8 000 000
		United States dollars	9.9375	4 000 000
		United States dollars	9.7500	6 000 000
		United States dollars	9.8750	5 000 000
		United States dollars	9.8125	5 200 000
		United States dollars	9.8125	9 100 000
		United States dollars	9.7500	10 000 000
		United States dollars	9.6875	10 000 000
		United States dollars	9.8000	168 495
		United States dollars	10.1250	3 000 000
		United States dollars	9.9700	<u>8 100 000</u>
<u>80 408 980</u>				<u>161 488 495</u>
<u>3 365 385</u>		Australian dollars	10.5000	<u>657 408</u>
-		Austrian schillings	5.7500	<u>121 053</u>
		Belgian francs	12.1250	581 818
		Belgian francs	9.2500	478 181
		Belgian francs	9.2500	1 636 364
		Belgian francs	9.2500	1 636 364
<u>1 020 408</u>		Belgian francs	9.6250	1 636 364
		Belgian francs	9.8750	<u>1 636 364</u>
<u>3 731 707</u>		Canadian dollars	9.1300	<u>1 869 919</u>

<u>1982</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>		<u>1983</u>
	<u>Time-deposits (continued)</u>				
		Danish kroner	11.2500	510 204	
		Danish kroner	11.3750	510 204	
1 600 000		Danish kroner	10.6250	510 204	
		Danish kroner	10.7500	<u>510 204</u>	2 040 816
12 400 000		Deutsche mark	5.8150		2 962 963
		Finnish markkaa	12.5000	129 310	
		Finnish markkaa	13.5000	129 310	
200 000		Finnish markkaa	14.5000	<u>258 621</u>	517 241
		French francs	14.5000	2 424 242	
		French francs	14.5000	2 424 242	
2 773 723		French francs	12.4375	2 424 242	
		French francs	12.8750	<u>1 333 334</u>	8 606 060
1 162 791		Indian rupees	-		-
		Italian lire	15.2500	107 362	
		Italian lire	15.2500	107 362	
2 047 782		Italian lire	15.2500	92 025	
		Italian lire	16.0000	<u>613 496</u>	920 245
13 968 000		Japanese yen	6.9375		7 159 375
		New Zealand dollars	8.5000	100 000	
821 429		New Zealand dollars	9.0000	<u>1 000 000</u>	1 100 000
		Netherlands guilders	5.7500	8 580 858	
26 327 273		Netherlands guilders	5.7500	<u>732 673</u>	9 313 531
		Norwegian kroner	12.2500	200 000	
507 042		Norwegian kroner	12.2500	<u>120 000</u>	320 000
480 000		Pakistani rupees	9.5000		1 200 300
		Swedish kronor	12.1500	625 000	
		Swedish kronor	12.2000	625 000	
		Swedish kronor	12.2000	625 000	
		Swedish kronor	11.6500	400 000	
		Swedish kronor	12.2000	625 000	
		Swedish kronor	12.2000	625 000	
4 054 054		Swedish kronor	12.2000	625 000	4 775 000
950 704		Swiss francs	2.7500	-	-
<u>155 819 278</u>	Total				<u>210 657 861</u>
<u>188 648 658</u>	Grand total		(statement II)		<u>250 689 809</u>

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Operational Reserve as at 31 December 1983

(United States dollars)

<u>1982</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1983</u>
	<u>Call accounts</u>			
1 467 742		Pounds sterling	-	-
-		Swiss francs	1.5000	55 046
	<u>Time-deposits</u>			
		United States dollars	9.8750	10 000 000
		United States dollars	9.8750	9 000 000
		United States dollars	10.5000	10 000 000
		United States dollars	10.3125	6 000 000
60 000 000		United States dollars	10.3125	5 000 000
		United States dollars	9.3750	<u>15 000 000</u>
		Australian dollars	10.5000	1 009 259
		Australian dollars	7.0000	1 712 963
-		Australian dollars	8.5000	<u>277 778</u>
		Canadian dollars	9.1300	487 805
		Canadian dollars	9.3500	3 252 033
		Canadian dollars	9.2400	2 276 423
		Canadian dollars	9.7000	1 544 715
7 000 000		Canadian dollars	9.2500	<u>2 439 024</u>
		Deutsche mark	5.8150	7 777 778
		Deutsche mark	5.6875	14 444 444
		Deutsche mark	6.1875	6 296 296
		Deutsche mark	6.5625	5 925 926
40 000 000		Deutsche mark	6.1875	<u>5 555 556</u>
		Japanese yen	6.9375	4 478 556
		Japanese yen	6.4375	5 172 414
		Japanese yen	6.6875	6 465 517
		Japanese yen	6.6875	2 612 069
20 000 000		Japanese yen	6.6250	<u>1 271 444</u>
		Netherlands guilders	5.7500	5 207 921
		Netherlands guilders	5.7500	9 900 990
16 000 000		Netherlands guilders	5.7500	<u>891 089</u>
		Norwegian kroner	12.2500	1 480 000
4 000 000		Norwegian kroner	12.0000	<u>5 200 000</u>
		Swiss francs	4.0625	3 669 725
		Swiss francs	3.8750	688 073
5 152 582		Swiss francs	3.9375	<u>2 293 578</u>
4 032 258		Pounds sterling	-	-
	<u>Participation in World Bank loans and bonds</u>			
		United States dollars	14.5100	20 000 000
		United States dollars	11.7200	10 000 000
		United States dollars	9.9200	10 000 000
40 000 000		United States dollars	11.2600	<u>5 000 000</u>
2 347 418		Swiss francs	7.3750	2 293 578
<u>200 000 000</u>	Total		(statement II)	<u>200 000 000</u>

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Reserve for Construction Loans to Governments
as at 31 December 1983

(United States dollars)

A. Construction loans

<u>Borrower</u>	<u>Repayment period of loan a/</u>	<u>Balance 31 December 1982</u>	<u>Additional advances made in 1983</u>	<u>Repayments due in 1983</u>	<u>Repayments received in 1983</u>	<u>Balance 31 December 1983</u>
United Republic of Tanzania, Government of	1975-84	57 169	-	28 088	28 088	29 081
Botswana, Government of	1975-89	340 251	-	43 697	43 697	296 554
Malawi, Government of						
Phase I	1975-90	140 617	-	16 769	17 482 ^{d/}	123 135
Phase II	1976-91	112 867	-	11 662	11 853 ^{d/}	101 014
Phase III	1980-95	53 305	-	2 713	2 761 ^{d/}	50 544
Phase IV		344 083	536 468 ^{b/}	-	-	880 551
East African Community	1976-90	390 279	-	-	-	390 279 ^{c/}
Lesotho, Government of	1976-90	359 770	-	39 704	19 680	340 090
Rwanda, Government of	1976-90	95 997	-	11 403	11 403	84 594
Swaziland, Government of	1976-90	271 146	-	29 962	29 432	241 714
Burundi, Government of	1976-91	202 850	-	17 644	17 644	185 206
Benin, Government of	1978-93	328 809	-	26 411	26 411	302 398
Democratic Yemen, Government of		1 180 080	11 801 ^{b/}	-	-	1 191 881
Angola, People's Republic of		2 262 845	45 445 ^{b/}	-	-	2 308 290
Equatorial Guinea, Government of		482 912	160 252 ^{b/}	-	-	643 164
Total		<u>6 622 980</u>	<u>753 966</u>	<u>228 053</u>	<u>208 451</u>	<u>7 168 495</u>

(statement II)

B. Investments

<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>
Time-deposits	United States dollars	9.8000	1 831 505
	United States dollars	10.4375	6 000 000
	United States dollars	9.8750	5 000 000
	United States dollars	9.8750	5 000 000
Total			(statement II) <u>17 831 505</u>
Grand total			<u>25 000 000</u>

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

^{b/} Additional advances made in 1983. Repayment period will start when houses are completed.

^{c/} The mediator for the East African Community has advised that UNDP's claim against the Community has been accepted as a liability which should be paid.

^{d/} Excess payment of the loan applied to the principal.

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Junior Professional Officers' ProgrammeStatus of funds as at 31 December 1983

(United States dollars)

<u>Sources of financing</u>	<u>Balance 31 December 1982</u>	<u>Receipts</u>	<u>Subtotal</u>	<u>Disbursements</u>	<u>Balance 31 December 1983</u>
<u>Governments</u>					
Austria	10 632	96 251	106 883	83 210	23 673
Belgium	88 868	678 382	767 250	768 521	(1 271)
Canada	16 572	365 854	382 426	351 560	30 866
Denmark	333 252	909 409	1 242 661	722 813	519 848
Finland	35 038	231 083	266 121	163 303	102 818
France	43 726	317 807	361 533	191 660	169 873
Germany, Federal Republic of	163 936	1 013 493	1 177 429	808 048	369 381
Iran (Islamic Republic of)	58 687	-	58 687	-	58 687
Italy	348 551	-	348 551	918 497	(569 946)
Japan	141 096	348 361	489 457	323 935	165 522
Netherlands	(1 089 563)	3 089 564	2 000 001	1 934 062	65 939
Norway	141 203	318 763	459 966	273 664	186 302
Sweden	140 014	663 819	803 833	540 195	263 638
Switzerland	37 659	219 606	257 265	257 650	(385)
	<u>469 671</u>	<u>8 252 392</u>	<u>8 722 063</u>	<u>7 337 118</u>	<u>1 384 945</u>

(statement II)

Part I: Status of voluntary contributions pledged as at 31 December 1983

(United States dollars)

Trust funds and contributors	Balance due 31 December 1982	Additions and adjustments	Local currency	Pledges for 1984 by/		Total	Collected in 1983	Balance due 31 December 1983	Composition of balance for 1983 and prior years		for 1984 and future years
				United States dollars	United States dollars				100 000	100 000	
Trust Fund for Assistance to Colonial Countries and Peoples											
Cameroun	4 373	(527)	-	-	3 846	3 846	-	100 000	-	-	-
Gabon	100 000	-	-	-	100 000	-	-	100 000	-	-	-
Trust Fund Total	104 373	(527)			103 846		3 846	100 000			
United Nations Capital Development Fund											
Afghanistan	2 000	-	-	2 000	4 000	2 000	2 000	2 000	-	-	2 000
Algeria	38 634	-	-	37 000	75 634	37 000	37 000	38 634	1 634	-	37 000
Argentina	700	49 500	-	-	50 200	49 500	49 500	700	700	-	-
Australia	528 846	10 374	-	-	539 220	539 220	539 220	-	-	-	-
Austria	16 949	3 390	300 000	15 789	33 128	17 339	17 339	15 789	-	-	15 789
Bangladesh	3 395	-	-	3 750	7 145	3 503	3 503	3 642	-	-	3 642
Belgium	306 122	(33 395)	-	-	272 727	272 727	-	272 727	272 727	-	-
Benin	4 000	2 000	-	-	6 000	6 000	6 000	-	-	-	-
Bhutan	2 530	-	-	1 650	4 180	2 530	2 530	1 650	-	-	1 650
Botswana	4 587	130	5 000	4 587	9 304	4 717	4 717	4 587	-	-	4 587
Burma	5 000	-	-	-	5 000	5 000	-	5 000	5 000	-	-
Cameroun	11 412	(1 904)	-	-	9 508	829	829	8 679	8 679	-	-
Cape Verde	2 000	-	-	-	2 000	2 000	2 000	-	-	-	-
Chad	5 318	(5 318)	300 000	151 515	263 760	112 245	112 245	151 515	-	-	151 515
China	111 111	1 134	20 000	23 049	46 310	23 261	23 261	23 049	-	-	23 049
Cuba	23 641	(380)	-	-	500	500	500	-	-	-	-
Cyprus	500	-	-	-	500	500	500	-	-	-	-
Democratic Kampuchea	1 234	-	-	-	1 234	-	-	1 234	1 234	-	-
Democratic Yemen	1 602	-	-	-	3 362	1 602	1 602	1 760	-	-	1 760
Denmark	2 285 714	3 912 320	20 000 000	2 040 816	8 238 850	2 116 402	2 116 402	6 122 418	-	-	6 122 418
Finland	636 364	11 784	5 750 000	991 379	1 639 527	648 148	648 148	991 379	-	-	991 379
Greece	10 000	-	-	10 000	20 000	20 000	20 000	10 000	-	-	10 000
Guinea-Bissau	370	6	-	-	376	376	376	-	-	-	-
Iran (Islamic Republic of)	15 000	-	-	-	15 000	-	-	15 000	15 000	-	-
Iraq	71 612	-	-	-	71 612	-	-	71 612	71 612	-	-
Italy	2 047 782	(160 990)	3 500 000 000	2 147 239	4 034 031	1 885 792	1 885 792	2 147 239	-	-	2 147 239
Jamaica	9 000	-	-	3 000	12 000	200	200	8 800	5 800	-	3 000
Japan	-	1 000 000	-	-	1 000 000	500 000	500 000	500 000	500 000	-	-
Lao People's Democratic Republic	1 500	-	-	1 500	3 000	3 000	3 000	3 000	1 500	-	1 500
Lesotho	3 500	-	-	1 500	5 000	2 000	2 000	3 000	1 500	-	1 500
Liberia	10 000	-	-	-	10 000	-	-	10 000	10 000	-	-
Malawi	8 043	245	8 000	6 250	14 538	7 273	7 273	7 265	1 015	-	6 250
Maldives	600	-	-	600	1 200	600	600	600	-	-	600
Mauritius	-	1 216	-	-	1 216	1 216	1 216	-	-	-	-

Trust funds and contributors	Balance due 31 December 1982	Additions and adjustments a/ United States dollars	Pledges for 1984 b/ United States dollars		Total	Collected in 1983	Balance due 31 December 1983	Composition of balance for 1983 and prior years		for 1984 and future years
			Local currency	US dollar equivalent				for 1983 and prior years	for 1984 and future years	
United Nations Capital Development Fund (continued)										
Morocco	7 813	(1 476)	50 000	6 337	12 674	-	12 674	6 337	-	6 337
Nepal	-	1 000	-	-	1 000	1 000	-	-	-	-
Netherlands	-	5 120 999	11 600 000	3 828 383	8 949 382	5 120 999	3 828 383	-	-	3 828 383
Nicaragua	-	1 000	-	-	1 000	1 000	-	-	-	-
Niger	48 105	(8 153)	-	-	39 952	-	39 952	39 952	-	-
Nigeria	5 498	(464)	-	-	5 034	-	5 034	5 034	-	-
Norway	4 225 352	(82 495)	22 000 000	2 933 333	7 076 190	4 142 857	2 933 333	-	-	2 933 333
Senegal	212 870	-	-	15 410	228 280	27 573	200 707	185 297	-	15 410
Sierra Leone	-	-	10 000	4 000	4 000	-	4 000	-	-	4 000
Somalia	-	-	22 500	1 295	1 295	-	1 295	-	-	1 295
Sudan	15 000	-	-	-	15 000	-	15 000	15 000	-	-
Sweden	12 972 972	(829 492)	-	-	12 143 480	4 143 480	8 000 000	-	-	8 000 000 c/
Switzerland	1 988 263	642 391	4 235 000	1 942 661	4 573 315	2 630 654	1 942 661	-	-	1 942 661
Tunisia	3 050	(187)	2 100	3 043	5 906	1 846	4 060	-	-	1 017
Turkey	153 153	1	-	153 153	306 307	152 781	153 526	373	-	153 153
United Republic of Tanzania	2 092	(449)	20 000	1 643	3 286	1 643	1 643	-	-	1 643
United States of America	-	2 000 000	500 000	2 000 000	4 000 000	1 900 000	2 100 000	100 000	-	2 000 000
Upper Volta	-	-	-	1 211	1 211	-	1 211	-	-	1 211
Viet Nam	1 000	-	-	1 000	2 000	-	1 000	-	-	1 000
Yemen	5 000	-	-	3 420	8 420	-	8 420	5 000	-	3 420
Yugoslavia	-	88 800	11 100 000	88 800	177 600	88 800	88 800	-	-	88 800
Zambia	37 375	(2 431)	23 000	17 164	52 108	16 807	35 301	18 137	-	17 164
Zimbabwe	6 510	-	6 000	5 556	12 066	6 510	5 556	-	-	5 556
Trust Fund Total	25 853 119	11 716 156	16 449 793	54 019 068	24 215 203	29 803 865	1 272 548	28 531 317	(note 7)	

a/ Including, in addition to exchange adjustments, pledges made in 1983 for 1985 and 1986; also including adjustments to pledges for 1984 announced in previous years by the Governments of Denmark and Sweden.

b/ Representing pledges made in 1983 only.

c/ Including the following future years' pledges announced for years 1985 and 1986:

	Pledges for 1985		Pledges for 1986	
	Local currency	US dollar equivalent	Local currency	US dollar equivalent
Denmark	20 000 000	2 040 816	20 000 000	2 040 816
Sweden	32 000 000	4 000 000	-	-
Total	52 000 000	6 040 816	20 000 000	2 040 816

Trust Funds and contributors	Balance due 31 December 1982	Additions and adjustments a/ Local currency	Pledges for 1984		Total	Collected in 1983	Balance due 31 December 1983	Composition of balance for 1983 and prior years	for 1984 and future years
			Local currency	United States dollars					
United Nations Revolving Fund for Natural Resources Exploration									
Bangladesh	1 034	-	-	1 100	2 134	1 067	1 067	-	1 067
Belgium	204 082	(11 132)	5 000 000	90 909	283 859	102 041	181 818	90 909	90 909
Chile	5 000	-	-	5 000	10 000	5 000	5 000	-	5 000
Indonesia	10 000	-	-	10 000	20 000	10 000	10 000	-	10 000
Iraq	21 290	-	-	-	21 290	-	21 290	21 290	-
Japan	-	2 000 000	-	-	2 000 000	2 000 000	-	-	-
Panama	3 000	-	5 000	3 731	3 000	2 000	1 000	1 000	-
Zambia	-	-	-	-	3 731	-	3 731	-	3 731
Trust Fund Total	244 406	1 988 868	-	110 740	2 344 014	2 120 108	223 906	113 199	110 707

(statement VIII)

United Nations Trust Fund For Sudano-Saharan Activities	Balance due 31 December 1982	Additions and adjustments a/ Local currency	Pledges for 1984		Total	Collected in 1983	Balance due 31 December 1983	Composition of balance for 1983 and prior years	for 1984 and future years
			Local currency	United States dollars					
Algeria	-	-	-	20 000	20 000	-	20 000	-	20 000
Cameroon	21 137	(3 582)	-	-	17 555	-	17 555	17 555	5 000
Chile	10 000	-	-	5 000	15 000	-	15 000	-	15 000
Denmark	457 142	358 418	-	-	815 560	203 314	612 246	-	612 246 b/
Italy	341 297	(26 832)	600 000 000	368 098	682 563	314 465	368 098	-	368 098
Philippines	5 000	-	-	5 000	10 000	5 000	5 000	-	5 000
Portugal	10 000	-	-	10 000	20 000	10 000	10 000	-	10 000
Senegal	-	-	-	10 000	10 000	-	10 000	-	10 000
Sudan	-	-	-	3 000	3 000	-	3 000	-	3 000
Yugoslavia	399	2 561	370 000	2 960	5 920	2 960	2 960	-	2 960
Trust Fund Total	844 975	330 565	-	424 058	1 599 598	535 739	1 063 859	27 555	1 036 304

(statement IX)

a/ Including, in addition to exchange adjustments, pledges made in 1983 for 1985 and 1986; also including adjustments to pledges for 1984 announced in previous years for Denmark.

b/ Including the following future years' pledges announced for the years 1985 and 1986:

	Pledges for 1985		Pledges for 1986	
	Local currency	US dollar equivalent	Local currency	US dollar equivalent
Denmark	2 000 000	204 082	2 000 000	204 082
Total	-	204 082	-	204 082

Trust funds and contributors	Balance due 31 December 1982	Additions and adjustments ^{g/}	Pledges for 1984		Total	Collected in 1983	Balance due 31 December 1983	Composition of balance for 1983 and prior years		for 1984 and future years
			Local currency	United States dollars				for 1983 and prior years	for 1984 and future years	
<u>United Nations Volunteers programs -</u>										
<u>Special Voluntary Fund</u>										
Austria	7 700	-	175 000	9 211	16 911	7 700	9 211	-	-	9 211
Bangladesh	1 000	-	-	1 100	2 100	1 000	1 100	-	-	1 100
Belgium	163 265	127 273	10 000 000	181 818	472 356	290 538	181 818	-	-	181 818
Bhutan	1 265	-	-	820	2 085	1 265	820	-	-	820
Botswana	459	13	400	367	839	-	367	-	-	367
Brazil	20 000	-	-	10 000	30 000	-	30 000	-	-	30 000
China	20 000	-	-	20 000	40 000	20 000	20 000	-	-	20 000
Denmark	57 143	103 558	500 000	51 020	211 721	58 661	153 060	-	-	203 000
Germany, Federal Republic of	130 000	(4 615)	-	-	115 385	115 385	-	-	-	153 060 ^{g/}
Guinea-Bissau	370	6	-	-	376	-	-	-	-	-
India	5 000	-	-	5 000	10 000	5 000	5 000	-	-	5 000
Indonesia	-	1 000	-	-	1 000	1 000	-	-	-	-
Italy	136 519	(10 733)	200 000 000	122 699	248 485	125 786	122 699	-	-	122 699
Lesotho	1 200	-	-	1 000	2 200	2 000	2 000	-	-	1 000
Liberia	400	1 600	-	-	2 000	-	-	-	-	-
Morocco	5 000	169 493	500 000	165 017	334 510	169 493	10 000	-	-	5 000
Netherlands	-	1 006	1 000 000	133 333	204 762	71 429	133 333	-	-	165 017
Norway	70 423	-	-	1 000	71 423	-	-	-	-	133 333
Philippines	-	10 000	-	10 000	20 000	-	10 000	-	-	1 000
Republic of Korea	-	-	-	3 000	6 000	2 765	3 235	-	-	10 000
Sri Lanka	3 000	-	-	1 000	4 000	-	-	-	-	10 000
Sudan	-	-	-	-	-	-	-	-	-	235
Switzerland	-	169 323	300 000	137 615	306 938	169 323	137 615	-	-	1 000
Syrian Arab Republic	-	5 064	-	-	5 064	-	-	-	-	-
Thailand	1 500	-	-	1 500	3 000	1 500	1 500	-	-	1 500
Tunisia	10 963	401	2 790	4 043	15 407	5 132	10 275	-	-	4 043
United States of America	-	150 000	-	-	150 000	150 000	-	-	-	-
Trust Fund Total	625 207	723 389	-	964 543	2 213 139	1 214 089	999 050	32 467	-	966 583

(note 7)

(statement X)

^{g/} Including the following future years' pledges announced for the years 1985 and 1986:

	Pledges for 1985		Pledges for 1986	
	Local currency	US dollar equivalent	Local currency	US dollar equivalent
Denmark	500 000	51 020	500 000	51 020
Total	-	51 020	-	51 020

Composition of balance for 1983 and for 1984 and future years

Balance due 31 December 1983

Collected in 1983

Total

Pledges for 1984 United States dollars

Additions and adjustments

Balance due 31 December 1982

Trust funds and contributors

United Nations Financing System for Science and Technology for Development

	Balance due 31 December 1982	Additions and adjustments	Local Currency	Pledges for 1984 United States dollars	Total	Collected in 1983	Balance due 31 December 1983	Composition of balance for 1983 and for 1984 and future years
Algeria	100 000	-	-	-	100 000	-	100 000	-
Argentina	15 800	-	-	2 280	15 800	15 800	-	2 280
Bangladesh	2 000	-	-	2 000	4 280	2 000	2 280	54 545
Belgium	81 633	54 545	3 000 000	54 545	190 723	136 178	54 545	1 440
Bhutan	2 200	-	-	1 440	3 640	2 200	1 440	-
Botswana	2 917	26	-	-	943	943	-	2 421
Congo	2 915	(494)	1 000 000	2 421	4 842	4 842	-	56 693
Cuba	65 012	23 374	-	-	88 386	31 693	56 693	-
Cyprus	407	(25)	-	-	382	-	-	-
Dominat	628 571	(628 571)	-	-	-	-	30 000	-
Ecuador	30 000	-	-	-	6 085	6 085	-	-
Egypt	6 085	-	-	-	1 000	1 000	-	980
Fiji	1 000	-	1 000	980	1 980	2 376	-	-
Guinea-Bissau	2 370	6	-	-	2 684	2 684	-	-
Guyana	-	2 684	-	2 000	4 000	2 000	2 000	2 000
Honduras	2 000	-	4 000	-	100 000	2 000	100 000	-
India	100 000	-	-	12 000	24 000	12 000	12 000	12 000
Indonesia	12 000	(1 866)	-	4 396	6 912	6 912	-	2 516
Jamaica	4 382	20 000	-	67 647	20 000	20 000	20 000	67 647
Jordan	75 000	-	920 000	-	142 647	142 647	142 647	75 000
Kenya	1 075	-	-	500	1 575	1 575	1 575	500
Lesotho	1 879	121	1 000	781	2 781	2 000	781	781
Malawi	-	1 026	-	-	1 026	1 026	-	-
Mauritius	-	-	1 000	295	295	-	295	295
Morocco	5 000	-	-	-	5 000	-	5 000	-
Norocco	80 000	(2 481)	-	-	77 519	77 519	-	-
Pakistan	4 000	-	2 000	-	6 000	2 000	2 000	2 000
Panam	1 500	-	-	2 000	1 500	1 500	-	-
Papua New Guinea	2 000	-	-	-	2 000	-	2 000	-
Paraguay	10 000	-	-	10 000	20 000	10 000	10 000	10 000
Philippines	30 000	-	-	30 000	60 000	30 000	30 000	30 000
Republic of Korea	2 000 000	-	-	-	2 000 000	-	2 000 000	-
Saudi Arabia	-	-	-	2 000	2 000	-	2 000	-
Senegal	-	-	-	1 000	1 000	-	1 000	-
Seychelles	5 000	-	2 000	800	5 800	2 800	3 000	2 200
Sierra Leone	2 000	-	-	-	2 000	-	2 000	-
Somalia	15 000	-	-	-	15 000	-	15 000	-
Sri Lanka	10 000	-	-	-	10 000	-	10 000	-
Sudan	25 000	-	-	-	25 000	-	25 000	-
Thailand	583	(83)	100 000	242	742	500	242	242
Toogo	-	5 000	-	-	5 000	4 975	25	25
Trinidad and Tobago	1 725	-	-	-	1 725	1 725	-	-
Tunisia	5 000	-	-	5 000	10 000	5 000	5 000	5 000
Turkey	-	-	-	-	-	-	-	-

Trust funds and contributors	Balance due 31 December 1982	Additions and adjustments	Pledges for 1984		Total	Collected in 1983	Balance due 31 December 1983	Composition of balance	
			Local currency	United States dollars				for 1983 and prior years	for 1984 and future years
United Nations Financing System for Science and Technology Development (continued)									
Venezuela	97 662	(64 222)	-	-	33 440	-	33 440	-	-
Yugoslavia	72 873	39 102	-	-	111 975	91 975	20 000	20 000	-
Zaire	-	-	55 000	1 000	1 000	-	1 000	-	1 000
Zambia	57 523	(12 154)	7 200	41 045	86 414	42 017	44 397	3 352	41 045
Zimbabwe	7 812	-	-	6 667	14 479	7 812	6 667	-	6 667
Trust Fund Total	3 567 924	(564 012)	249 039	249 039	3 252 951	494 465	2 758 486	2 509 447	249 039
						(statement XI)		(note 7)	
United Nations Special Fund for Land-Locked Developing Countries									
Afghanistan	5 000	-	-	5 000	10 000	-	-	-	5 000
Bhutan	1 000	1 200	-	1 440	3 640	5 000	5 000	-	1 440
Bolivia	2 000	-	-	500	2 500	2 200	1 440	-	1 060
Botswana	2 752	78	-	-	2 830	-	2 500	2 000	500
Brazil	10 000	-	-	10 000	20 000	2 830	-	-	-
Burundi	1 117	(257)	200 000	1 720	2 580	-	20 000	10 000	10 000
Chad	3 047	(3 047)	-	-	-	-	2 580	860	1 720
Laos	2 000	-	-	1 000	3 000	-	-	-	-
Laos People's Democratic Republic	4 500	-	-	1 500	6 000	1 000	2 000	1 000	1 000
Lesotho	50 000	-	-	-	50 000	-	6 000	4 500	1 500
Libyan Arab Jamahiriya	3 822	-	1 960	1 531	5 353	-	50 000	50 000	-
Malawi	-	2 000	-	-	2 000	1 697	3 656	2 125	1 531
Nepal	1 000	-	-	-	1 000	2 000	-	-	-
Peru	-	-	-	2 000	2 000	-	1 000	1 000	-
Philippines	17 500	-	-	2 000	19 500	-	2 000	-	2 000
Senegal	887	-	-	-	887	-	17 254	15 254	2 000
Swaziland	1 000	(47)	-	-	953	2 246	840	254	2 000
Thailand	2 118	-	-	1 000	3 118	-	840	-	-
Togo	1 926	(1 618)	100 000	242	100 242	-	2 000	1 000	1 000
Tunisia	75 314	508	320	464	76 006	500	242	-	242
Zambia	6 510	(7 293)	32 000	23 881	62 107	2 434	464	-	464
Zimbabwe	-	5 556	6 000	5 556	11 556	25 210	66 692	42 811	23 881
Trust Fund Total	191 493	(2 920)	57 834	57 834	246 407	51 622	194 780	134 946	57 834
						(statement XII)		(note 7)	

Trust funds and contributors	Balance due 31 December 1982	Additions and adjustments	Local currency		Pledges for 1984 United States dollars	Total	Collected in 1983	Balance due 31 December 1983	Composition of balance	
									for 1983 and prior years	for 1984 and future years
UNDP Trust Fund for the Nationhood Programs of the Fund for Namibia										
The United Nations Fund for Namibia (Nationhood Programme)	-	1 304 008	-	-	-	1 304 008	1 304 008	-	-	-
Trust Fund Total	-	1 304 008	-	-	-	1 304 008	1 304 008	-	-	-
UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women										
Voluntary Fund for the United Nations Decade for Women	-	2 289 807	-	-	-	2 289 807	2 289 807	-	-	-
Trust Fund Total	-	2 289 807	-	-	-	2 289 807	2 289 807	-	-	-
UNDP Energy Account										
Australia	-	441 250	-	-	-	441 250	441 250	-	-	-
Finland	363 636	3 336	-	-	-	366 972	366 972	-	-	-
New Zealand	-	-	50 000	33 113	-	33 113	33 113	-	-	-
Sweden	675 676	(675 676)	-	-	-	-	-	-	-	-
Trust Fund Total	1 039 312	(231 090)	-	33 113	-	841 335	841 335	-	-	-
									(note 7)	
United Nations Trust Fund for Operational Programmes in Lesotho										
Sweden	-	191 056	1 500 000	187 500	-	378 556	189 624	188 932	1 432	187 500
Trust Fund Total	-	191 056	-	187 500	-	378 556	189 624	188 932	1 432	187 500

Schedule 14 (continued)

<u>Trust funds and contributors</u>	<u>Balance due</u>	<u>Additions</u>	<u>Pledges for 1984</u>		<u>Total</u>	<u>Collected</u>	<u>Balance due</u>	<u>Composition of balance</u>	
	<u>31 December 1982</u>	<u>and</u>	<u>Local currency</u>	<u>United States dollars</u>				<u>for 1983 and</u>	<u>for 1984 and</u>
		<u>adjustments</u>				<u>in 1983</u>	<u>31 December 1983</u>	<u>prior years</u>	<u>future years</u>
<u>United Nations Trust Fund for</u>									
<u>Operational Personnel in</u>									
<u>Swaziland</u>									
Sweden	99 099	901	-	-	100 000	-	100 000	100 000	-
Trust Fund Total	<u>99 099</u>	<u>901</u>	<u>-</u>	<u>-</u>	<u>100 000</u>	<u>-</u>	<u>100 000</u>	<u>100 000</u>	<u>-</u>
<u>UNDP Development Study Programme</u>									
Austria	-	-	-	50 000	50 000	-	50 000	-	50 000
Germany, Federal Republic of	-	4 250	-	-	4 250	4 250	-	-	-
Romania	50 000	-	-	-	50 000	50 000	-	-	-
Tunisia	5 000	-	-	-	5 000	-	5 000	5 000	-
Turkey	50 000	-	-	50 000	100 000	50 000	50 000	-	50 000
Trust Fund Total	<u>105 000</u>	<u>4 250</u>	<u>-</u>	<u>100 000</u>	<u>209 250</u>	<u>104 250</u>	<u>105 000</u>	<u>5 000</u>	<u>100 000</u>

(statement XVII)

(note 7)

Part II: Status of contributions to trust funds established by the Administrator as at 31 December 1983

(United States dollars)

	Balance 31 December 1982	Recorded in current year for 1983 and prior years		Collected in 1983 for 1983 and prior years		Total	Balance 31 December 1983	Composition of balance for 1982 and prior years		for 1983		for 1984 and future years	
		Total	for future years	Total	for future years			Total	for 1982 and prior years	for 1983	for 1984 and future years		
<u>Governments and other contributors</u>													
<u>Trust Fund for Technical Assistance to World Bank Project in Jamaica</u>													
Jamaica	3 136 351	-	-	1 623 093	-	1 623 093	1 513 256	-	-	83 945	-	1 429 313	
Trust Fund total	<u>3 136 351</u>	<u>-</u>	<u>-</u>	<u>1 623 093</u>	<u>-</u>	<u>1 623 093</u>	<u>1 513 256</u>	<u>-</u>	<u>-</u>	<u>83 945</u>	<u>-</u>	<u>1 429 313</u>	
						(statement XVI)							
<u>Initial Initiative Against Avoidable Disability (INPACT)</u>													
Non-Governmental Organizations	-	89 959	-	89 959	-	89 959	-	-	-	-	-	-	
Trust Fund total	<u>-</u>	<u>89 959</u>	<u>-</u>	<u>89 959</u>	<u>-</u>	<u>89 959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
						(statement XVI)							
<u>Trust Fund for the Training in the USSR of Specialists from Developing Countries</u>													
Union of Soviet Socialist Republics	-	1 643 301	1 566 580	1 643 301	-	1 643 301	1 566 580	-	-	-	-	1 566 580	
Trust Fund total	<u>-</u>	<u>1 643 301</u>	<u>1 566 580</u>	<u>1 643 301</u>	<u>-</u>	<u>1 643 301</u>	<u>1 566 580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1 566 580</u>	
						(statement XVI)							
<u>Trust Fund for Action on Development Issues</u>													
Colombia	-	40 537	-	-	-	-	40 537	-	-	40 537	-	-	
Japan	-	500 000	-	500 000	-	500 000	-	-	-	-	-	-	
Trust Fund total	<u>-</u>	<u>540 537</u>	<u>-</u>	<u>500 000</u>	<u>-</u>	<u>500 000</u>	<u>40 537</u>	<u>-</u>	<u>-</u>	<u>40 537</u>	<u>-</u>	<u>-</u>	
						(statement XVI)							

Schedule 14 (concluded)

Governments and other contributors	Balance 31 December 1982	Recorded in current year for 1982 and prior years		Collected in 1983 for 1983 and prior years		Total	Balance 31 December 1983	Composition of balance for 1982 and prior years		for 1983 and future years	
		Total	for future years	Total	for future years			Total	for 1983 and prior years	for 1983 and future years	
<u>Trust Fund for the Special Netherlands Contribution for the Least Developed Countries</u>	-	6 600 660	-	6 600 660	-	6 600 660	-	-	-	-	-
Netherlands	-	6 600 660	-	6 600 660	-	6 600 660	-	-	-	-	-
Trust Fund Total	-	6 600 660	-	6 600 660	-	6 600 660	-	-	-	-	-
(statement XVI)											
<u>UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition</u>	-	33 961 720	-	33 920 272	-	33 961 720	41 448	-	41 448	-	-
United Nations Emergency Operation	-	33 961 720	-	33 920 272	-	33 961 720	41 448	-	41 448	-	-
Trust Fund Total	-	33 961 720	-	33 920 272	-	33 961 720	41 448	-	41 448	-	-
(statement XVI)											
<u>UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries</u>	-	5 822 010	-	5 814 905	-	5 822 010	7 105	-	7 105	-	-
United Nations Emergency Operation	-	5 822 010	-	5 814 905	-	5 822 010	7 105	-	7 105	-	-
Trust Fund Total	-	5 822 010	-	5 814 905	-	5 822 010	7 105	-	7 105	-	-
(statement XVI)											

UNITED TRUST FUNDS ADMINISTERED BY UNDP

Government's and other contributors' cost-sharing contributions as at 31 December 1993

(United States dollars)

Governments and other contributors	Balance 31 December 1992	Records in current year for 1993 and prior years		Collected in 1993 for 1993 and prior years		Total	Total	Balance 31 December 1993	Composition of balance for 1992 and prior years		for 1994 and future years	
		1993	1992	1993	1992				1992	1993	1992	1993
<u>United Nations Capital Development Fund</u>												
Arab Gulf Programme for United Nations Development Organizations	632 465	150 000	600 000	1 382 465	150 000	150 000	150 000	1 232 465	497 465	135 000	600 000	600 000
Total	<u>632 465</u>	<u>150 000</u>	<u>600 000</u>	<u>1 382 465</u>	<u>150 000</u>	<u>150 000</u>	<u>150 000</u>	<u>1 232 465</u>	<u>497 465</u>	<u>135 000</u>	<u>600 000</u>	<u>600 000</u>
							(statement VII)					
<u>United Nations Revolving Fund for Natural Resources Exploration</u>												
United States of America	-	150 000	-	150 000	150 000	150 000	150 000	-	-	-	-	-
Total	<u>-</u>	<u>150 000</u>	<u>-</u>	<u>150 000</u>	<u>150 000</u>	<u>150 000</u>	<u>150 000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
							(statement VIII)					
<u>United Nations Trust Fund for Sudano-Sahelian Activities</u>												
Arab Gulf Programme for United Nations Development Organizations	-	363 600	1 418 900	2 782 500	363 600	363 600	363 600	1 418 900	-	-	1 418 900	1 418 900
Australia	-	471 515	-	471 515	471 515	471 515	471 515	-	-	-	-	-
Denmark	866 840	3 666 127	4 544 420	9 077 387	4 040 527	4 075 862	4 075 862	5 001 725	-	-	5 001 725	5 001 725
Gambia	-	219 479	-	219 479	219 479	219 479	219 479	-	-	-	-	-
Italy	228 000	-	-	228 000	-	-	-	228 000	-	-	113 000	113 000
Netherlands	-	239 079	-	239 079	239 079	239 079	239 079	-	-	-	-	115 000
Norway	-	533 333	-	533 333	-	-	-	533 333	-	-	533 333	585 148
Sweden	207 500	(134 875)	4 203 367	4 273 992	72 625	72 625	72 625	4 401 347	-	-	4 203 367	4 203 367
United Nations Environment Programme	-	29 000	31 000	60 000	29 000	29 000	29 000	31 000	-	-	31 000	31 000
Total	<u>1 302 340</u>	<u>5 387 258</u>	<u>10 780 635</u>	<u>17 470 433</u>	<u>5 435 825</u>	<u>5 470 960</u>	<u>5 470 960</u>	<u>11 999 473</u>	<u>646 333</u>	<u>646 333</u>	<u>11 353 140</u>	<u>11 353 140</u>
							(statement IX)					

5/ These are co-financing contributions.

Governments and other contributors	Balance 31 December 1982	Recorded in current year for 1983 and prior years		Collected in 1983 for 1983 and prior years		Total	Balance 31 December 1983	Composition of balance for 1983 and prior years		for 1984 and future years	
		Total	for future years	Total	for future years			Total	for 1983		
United Nations Financing System for Science and Technology for Development											
Italy	-	25 000	-	25 000	-	25 000	-	-	-	-	
Nigeria	627 000	-	-	627 000	-	627 000	-	-	-	-	
Organization of Petroleum Exporting Countries	-	396 996	-	396 996	-	396 996	-	-	-	-	
Total	627 000	421 996	-	1 048 996	-	1 048 996	-	-	-	-	
(statement XI)											
UNDP Energy Account											
Denmark	-	114 943	-	114 943	-	114 943	-	-	-	306 123	
Netherlands	-	2 000 000	-	2 000 000	-	2 000 000	-	-	-	-	
Norway	-	604 082	-	604 082	-	604 082	-	-	-	-	
Non-governmental organizations	500 000	16 764	314 360	516 764	314 360	331 124	185 640	185 640	-	-	
Sweden	-	473 684	-	473 684	-	473 684	-	-	-	-	
Switzerland	-	458 716	-	1 834 864	-	1 834 864	-	-	-	458 716	
United Kingdom of Great Britain and Northern Ireland	-	459 418	-	459 418	-	459 418	-	-	-	-	
United States	-	25 000	-	25 000	-	25 000	-	-	-	-	
Total	500 000	4 152 407	314 360	3 693 891	314 360	4 008 251	2 326 627	644 356	-	1 682 271	
(statement XV)											

UNEP TRUST FUNDS ADMINISTERED BY UNEP
 Status of contributions to sub-trusts established by the Administrator
 as at 31 December 1982
 (United States dollars)

Instruments and other contributors	Balance 31 December 1982	Recorded in current year for 1983 and prior years	Total	Collected in 1983 for 1983 and prior years		Total	Composition of balance for 1982 and prior years			for 1984 and future years
				for 1983	for future years		for 1982	for 1983	for 1984 and future years	
United Nations Capital Development Fund										
Trust Fund for Rice Irrigation in Wimbouctou Province										
Austria	-	122 368	489 473	122 368	-	122 368	-	-	-	367 105
Total	-	122 368	489 473	122 368	-	122 368	-	-	-	367 105
Trust Fund for the Construction of Regional Abattoirs in Sogou and Sikraso										
Belgium	-	306 529	306 529	306 529	-	306 529	-	-	-	-
Total	-	306 529	306 529	306 529	-	306 529	-	-	-	-
Trust Fund for the Community Water Supply and Sanitation Project in Nepal										
Bischöfliches Hilfswerk Miserere S.V.	800 000	(39 260)	760 740	319 751	-	319 231	-	-	441 509	-
Total	800 000	(39 260)	760 740	319 231	-	319 231	-	-	441 509	-
Trust Fund for Programme of Construction and Maintenance of Priority Feeder Roads										
Italy	-	2 094 000	2 094 000	2 094 000	-	2 094 000	-	-	-	-
Total	-	2 094 000	2 094 000	2 094 000	-	2 094 000	-	-	-	-
Trust Fund for Rehabilitation of Rural Water Reservoirs										
Italy	-	1 353 000	3 060 000	1 353 000	-	1 353 000	-	-	-	1 647 000
Total	-	1 353 000	3 060 000	1 353 000	-	1 353 000	-	-	-	1 647 000
UNEP TOTAL	800 000	3 036 637	6 650 742	4 195 128	-	4 195 128	-	-	441 509	2 014 105

(statement XVII)

	Balance 31 December 1982	Recorded in current year for 1983 and prior years	T. Tal	Collected in 1983 for 1983 and prior years		Total	Balance 31 December 1983	Composition of balance for 1982 and prior years		for 1984 and future years
				for future years	for future years			for 1982 prior years	for 1983 prior years	
Commitments and other contributors										
United Nations Financing System for Science and Technology for Development										
Goodwill Mission										
Kenya	10 000	-	10 000	-	-	-	10 000	10 000	-	-
Pakistan	20 000	-	20 000	-	-	-	20 000	5 000	15 000	-
Total	30 000	-	30 000	-	-	-	30 000	15 000	15 000	-
Special Purpose Contribution Agreements with the Federal Republic of Germany										
Germany, Federal Republic of	745 100	602 140	2 236 632	1 224 490	-	1 224 490	1 012 142	-	32 550	979 592
Total	745 100	602 140	2 236 632	1 224 490	-	1 224 490	1 012 142	-	32 550	979 592
Trust Fund for Project Formulation and Design										
Italy	-	130 000	130 000	130 000	-	130 000	-	-	-	-
Total	-	130 000	130 000	130 000	-	130 000	-	-	-	-
Trust Fund for the Establishment of the Beijing Institute for Computer Software (BIS)										
Norway	-	1 306 480	1 306 480	1 306 480	-	1 306 480	-	-	-	-
Total	-	1 306 480	1 306 480	1 306 480	-	1 306 480	-	-	-	-
UPRISYS TOTAL	775 100	2 038 620	3 703 112	2 660 970	-	2 660 970	1 042 142	15 000	47 550	979 592

(Statement XVIII)

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Investments as at 31 December 1983

(United States dollars)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>Trust Fund for Assistance to Colonial Countries and Peoples</u>				
Current accounts	United States dollars	5.2500		14 611
Call accounts	United States dollars	9.1250		380 000
Time-deposits	United States dollars	9.9375	500 000	
	United States dollars	9.5625	<u>30 000</u>	<u>530 000</u>
Total				<u>924 611</u> (statement VI)
<u>United Nations Capital Development Fund</u>				
Current accounts	United States dollars	5.2500	10 410	
	Netherlands guilders	a/	33 464	
	Swedish kronor	9.5000	31 314	
	Turkish lira	a/	<u>630</u>	75 818
Interest-bearing accounts	United States dollars	11.0000		5 929 000
Time-deposits	United States dollars	10.1875	2 700 000	
	United States dollars	10.2500	4 000 000	
	United States dollars	10.3125	8 000 000	
	United States dollars	9.4375	2 100 000	
	United States dollars	10.3125	8 900 000	
	United States dollars	9.6250	2 500 000	
	United States dollars	9.4375	10 000 000	
	United States dollars	9.4375	2 400 000	
	United States dollars	9.6250	4 000 000	
	United States dollars	9.3125	4 000 000	
	United States dollars	9.6875	1 000 000	
	United States dollars	9.6875	3 600 000	
	United States dollars	9.5625	2 000 000	
	United States dollars	9.5625	5 000 000	
	United States dollars	9.6250	2 700 000	
	United States dollars	9.8125	2 000 000	
	United States dollars	10.1250	2 000 000	
United States dollars	10.1250	<u>1 800 000</u>	<u>68 700 000</u>	
Total				<u>74 764 818</u> (statement VII)
<u>Operational Reserve</u>				
Time-deposits	United States dollars	10.1250	1 600 000	
	United States dollars	9.8750	2 000 000	
	United States dollars	10.1875	<u>5 000 000</u>	8 600 000
<u>Operational Reserve</u>				
World Bank bonds	United States dollars	14.5100	10 000 000	
	United States dollars	11.7200	5 000 000	
	United States dollars	<u>9.9200</u>	<u>5 000 000</u>	<u>20 000 000</u>
Total				<u>28 600 000</u> (statement VII)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Revolving Fund for Natural Resources Exploration</u>				
Current accounts	United States dollars	5.2500		9 774
Interest-bearing accounts	United States dollars	11.0000		260 000
Time-deposits	United States dollars	10.0000	2 100 000	
	United States dollars	9.3125	2 000 000	
	United States dollars	9.5625	2 000 000	
	United States dollars	9.6875	1 000 000	
	United States dollars	9.7500	2 000 000	
	United States dollars	9.8125	2 500 000	
	United States dollars	10.3750	1 000 000	
	United States dollars	10.2500	1 500 000	
	United States dollars	10.0000	2 900 000	17 000 000
Total				17 269 774
				(statement VIII)
<u>United Nations Trust Fund for Sudano-Sahelian Activities</u>				
Current accounts	United States dollars	5.2500	1 174	
	Italian lire	a/	4 738	5 912
Interest-bearing accounts	United States dollars	11.0000		820 000
Time-deposits	United States dollars	9.6875	2 500 000	
	United States dollars	9.6875	2 500 000	
	United States dollars	9.6250	1 300 000	
	United States dollars	10.1250	500 000	
	United States dollars	9.8750	2 500 000	9 300 000
Total				10 125 912
				(statement IX)
<u>United Nations Volunteers programme</u>				
Current accounts	United States dollars	5.2500		31 715
Call accounts	United States dollars	9.1250		215 000
Time-deposits	United States dollars	9.3750	800 000	
	United States dollars	9.5000	1 000 000	
	United States dollars	9.8750	900 000	
	United States dollars	9.8125	500 000	3 200 000
Total				3 446 715
				(statement X)
<u>United Nations Financing System for Science and Technology for Development</u>				
Current accounts	United States dollars	5.2500		8 481
Interest-bearing accounts	United States dollars	11.0000		263 000
Time-deposits	United States dollars	9.3750	2 000 000	
	United States dollars	9.4375	6 500 000	
	United States dollars	9.5625	2 000 000	
	United States dollars	10.1875	2 000 000	
	United States dollars	10.0000	300 000	
	United States dollars	9.3375	300 000	13 100 000
Total				13 371 481
				(statement XI)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Special Fund for Land-locked Developing Countries</u>				
Current accounts	United States dollars	5.2500		13 591
Interest-bearing accounts	United States dollars	11.0000		365 000
Time-deposits	United States dollars	9.3750		<u>400 000</u>
Total				<u>778 591</u> (statement XII)
<u>UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia</u>				
Current accounts	United States dollars	5.2500		5 608
Interest-bearing accounts	United States dollars	11.0000		170 000
Time-deposits	United States dollars	9.4375	1 650 000	
	United States dollars	9.5000	1 600 000	
	United States dollars	9.8000	<u>200 000</u>	<u>3 450 000</u>
Total				<u>3 625 608</u> (statement XIII)
<u>UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women</u>				
Current accounts	United States dollars	5.2500		13 157
Interest-bearing accounts	United States dollars	11.0000		578 000
Time-deposits	United States dollars	9.5000	1 500 000	
	United States dollars	9.5000	1 200 000	
	United States dollars	9.8750	600 000	
	United States dollars	9.9375	<u>1 000 000</u>	<u>4 300 000</u>
Total				<u>4 891 157</u> (statement XIV)
<u>UNDP Energy Account</u>				
Current accounts	United States dollars	5.2500		3 417
Interest-bearing accounts	United States dollars	11.0000		429 000
Time-deposits	United States dollars	9.3750	500 000	
	United States dollars	9.5000	500 000	
	United States dollars	9.5625	500 000	
	United States dollars	9.9875	1 000 000	
	United States dollar	9.8000	<u>2 600 000</u>	<u>5 100 000</u>
Total				<u>5 532 417</u> (statement XV)
<u>UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition</u>				
Call accounts	United States dollars	9.1250		583 437
Time-deposits	United States dollars	10.3750	1 988 594	
	United States dollars	10.3750	4 500 000	
	United States dollars	10.3750	5 200 000	
	United States dollars	10.3125	16 618 315	
	United States dollars	9.6250	1 839 123	
	United States dollars	10.4375	<u>2 602 266</u>	<u>32 748 298</u>
Total				<u>33 331 735</u> (statement XVI)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries</u>				
Time-deposits	United States dollars	9.6250		<u>5 711 046</u> (statement XVI)
<u>United Nations Trust Fund for Operational Programme in Lesotho</u>				
Current accounts	United States dollars	5.2500		13 001
Call accounts	United States dollars	9.1250		882 427
Time-deposits	United States dollars	9.8000		<u>200 000</u>
Total				<u>1 095 428</u> (statement XVII)
<u>United Nations Trust Fund for the Provision of Operational (OPEX) Personnel in Swaziland</u>				
Current accounts	United States dollars	5.2500		<u>5 046</u> (statement XVII)
<u>UNROB Residual funds - Bangladesh</u>				
Current accounts	United States dollars	5.2500		21 904
Interest-bearing accounts	United States dollars	11.0000		<u>56 000</u>
Total				<u>77 904</u> (statement XVII)

a/ Interest rate variable.

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Capital Development FundAdministrative and programme support costsBiennial budget appropriation and expenditure for the biennium 1982-1983 ended 31 December 1983

(United States dollars)

	Appropriations 1982-1983	Disbursements 1982-1983	Expenditure		Unencumbered balance
			Unliquidated obligations as at 31 December 1983	Total expenditure 1982-1983	
Gross appropriation and expenditure	5 022 700	4 594 607	107 157	4 701 764	320 936
Deduct:					
<u>Income</u>					
Staff assessment income	607 400	540 035	-	540 035	67 365
<u>Net appropriation and expenditure</u>	4 415 300	4 054 572	107 157	4 161 729 a/	253 571

a/ Consisting of: 2 149 010 - charged against 1982 resources (statement VII)
2 012 719 - charged against 1983 resources (statement VII)

4 161 729

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources ExplorationAdministrative and programme support costsBiennial budget appropriation and expenditure for the biennium 1982-1983 ended 31 December 1983

(United States dollars)

	Appropriations 1982-1983	Disbursements 1982-1983	Expenditure		Unencumbered balance
			Unliquidated obligations as at 31 December 1983	Total expenditure 1982-1983	
Gross appropriation and expenditure	3 389 800	2 572 901	31 032	2 603 933	785 867
Deduct:					
Income					
Staff assessment income	302 600	297 264	-	297 264	5 336
<u>Net appropriation and expenditure</u>	<u>3 087 200</u>	<u>2 275 637</u>	<u>31 032</u>	<u>2 306 669 a/</u>	<u>780 531</u>

a/ Consisting of: 1 169 410 - charged against 1982 resources (statement VIII)
 1 137 259 - charged against 1983 resources (statement VIII)

2 306 669

UNDP: TRUST FUNDS ADMINISTERED BY UNDP
United Nations Trust Fund for Sudano-Sahelian Activities
Administrative and programme support costs

Biennial budget appropriation and expenditure for the biennium 1982-1983 ended 31 December 1983

(United States dollars)

	Expenditure			Unencumbered balance	
	Appropriations 1982-1983	Disbursements 1982-1983	Unliquidated obligations as at 31 December 1983		Total expenditure 1982-1983
Gross appropriation and expenditure	3 539 200	3 087 012	22 150	3 109 162	430 038
Deduct:					
<u>Income</u>					
Staff assessment income	373 800	359 074	-	359 074	14 726
<u>Net appropriation and expenditure</u>	3 165 400	2 727 938	22 150	2 750 088 a/	415 312

a/ Consisting of: 1 500 853 - charged against 1982 resources (statement IX)
1 249 235 - charged against 1983 resources (statement IX)
2 750 088

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Financing System for Science and Technology for DevelopmentAdministrative and programme support costsBudget appropriation and expenditure
for the year ended 31 December 1983

(United States dollars)

	Appropriations 1983	Disbursements 1983	Expenditure		Unencumbered balance
			Unliquidated obligations as at 31 December 1983	Total expenditure 1983	
Gross appropriation and expenditure	2 445 820	1 990 893	34 014	2 024 907	420 913
Deduct:					
<u>Income</u>					
Staff assessment income	297 605	275 651	-	275 651	21 954
<u>Net appropriation and expenditure</u>	2 148 215	1 715 242	34 014	1 749 256	398 959
				(statement XI)	

Note 1. Summary of significant accounting policies

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

(a) Income

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

Government contributions receivable for the current and prior years are shown in memorandum form in the balance sheets of UNDP (statement II) and the trust funds (statements VI to XVIII). Contributions pledged for future years are reflected in detail in schedules 1 to 4 for UNDP and in schedules 14 to 16 for trust funds administered by UNDP.

Since 1977, Government contributions towards local programme costs have not been made on an assessed basis. Programme costs are now pledged on a voluntary basis and are incorporated in voluntary contributions (schedule 1). Amounts shown as "assessed programme costs" in schedule 2 of the 1983 financial statements represent amounts assessed in 1976 or prior years.

(b) Expenditure

All expenditure of UNDP is accounted for on an accrual basis. Project expenditure includes unliquidated obligations raised by the executing agencies in respect of goods and services provided for in the project budgets for 1983 and contracted for by the end of that year.

(c) Exchange rates

UNDP financial rule 114.7 provides that voluntary contributions received from Governments shall be translated into United States dollars using the United Nations operational rate of exchange in effect on the date of payment. UNDP financial rule 114.8 provides that where a Government makes available a special rate of exchange to be applied under specific conditions, UNDP, with the agreement of the United Nations, may authorize the use of such rate simultaneously with the United Nations operational rate of exchange.

In accordance with UNDP financial rule 110.1, exchange adjustments of \$222,544 arising from the payment of contributions from Governments have been recorded as an increase to these contributions, and are shown on statement I accordingly. All other exchange adjustments have been recorded as miscellaneous income (expenditure) in schedule 5.

(d) Capital expenditure

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

Note 2. Special Programme Resources

The Governing Council, at its twenty-eighth session in June 1981, authorized the carry over of the committed balance of the Special Programme Resources as at 31 December 1981 as an addition to the authorized level of the Special Programme Resources for the third IPF cycle (1982-1986). In accordance with this authorization, the unspent allocations of the Special Programme Resources amounting to \$6.6 million as at 31 December 1981, have been added to the allocation approved for the third IPF cycle amounting to \$45,870,000. The status of this reserve as at 31 December 1983 was as follows:

	<u>United States dollars</u>
Unspent allocations brought forward from second IPF cycle	6 652 000
Amount allocated by the Governing Council	<u>45 870 000</u>
	52 522 000
Deduct:	
Expenditure during 1982	5 033 574
Expenditure during 1983 (schedule 6)	<u>4 052 558</u>
	<u>9 086 132</u>
Balance of Special Programme Resources as at 31 December 1983	<u><u>43 435 868</u></u>

Note 3. Government letters of credit

The amount shown in statement II represents an irrevocable letter of credit, payable on demand, in respect of a contribution made to UNDP by a Government. The amount shown in statement XIV represents an irrevocable letter of credit, payable on demand, in respect of a contribution made to UNDP by a Government for support of specified projects executed for the UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women.

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

Operating funds provided by UNDP to executing agencies and shown in statement II in the amount of \$40,084,984, consist of (a) balances amounting to \$38,636,331 (net), which after taking into account unliquidated obligations, are consistent with the balances as reported by the executing agencies, and (b) \$1,448,653 in respect of transactions which were not reflected in the operating fund accounts as at 31 December 1983 but will be recorded in those accounts in 1984.

Unliquidated obligations of executing agencies are shown separately in statement II in the amount of \$139,209,983 and consist of \$129,599,623 in respect of agencies for which operating funds are provided, and \$9,610,360 in respect of UNDP as an executing agency for its projects as shown in statement V.

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

UNDP advances funds to, and receives funds for, the trust funds which it administers. The balance of these transactions as at 31 December 1983 is shown in the financial statement relating to each trust fund (statements VI to XVII) and can be summarized as follows:

Due from trust funds administered by UNDP

(United States dollars)

<u>1982</u>		<u>1983</u>
64 362	Trust Fund for Assistance to Colonial Countries and Peoples (statement VI)	-
164 464	United Nations Revolving Fund for Natural Resources Exploration (statement VIII)	-
11 031	United Nations Volunteers programme (statement X)	3 011
6 641	United Nations Financing System for Science and Technology for Development (statement XI)	-
65 098	United Nations Special Fund for Land-locked Developing Countries (statement XII)	-
-	UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women (statement XIV)	553 073
17 053	UNDP Energy Account (statement XV)	-
105 367	Trust Fund for Technical Assistance World Bank Project in Jamaica (statement XVI)	-
2 949	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland (statement XVII)	610
5 000	UNROB Residual Funds - Bangladesh (statement XVII)	114 439 a/
-	United Nations Korean Reconstruction Agency - residual assets (statement XVII)	<u>899</u>
441 965	Total	<u>672 032</u>
		<u><u>(statement II)</u></u>

a/ The amount shown in statement XVII for this Fund is nil. The difference of \$114,439 represents an adjustment of interest income which will be made in the UNDP Account in 1984.

Due to trust funds administered by UNDP

(United States dollars)

<u>1982</u>		<u>1983</u>
-	Trust Fund for Assistance to Colonial Countries and Peoples (statement VI)	487 121
552 613	United Nations Capital Development Fund (statement VII)	9 818 849
-	United Nations Revolving Fund for Natural Resources Exploration (statement VIII)	165 536
586 837	United Nations Trust Fund for Sudano-Sahelian Activities (statement IX)	971 089
-	United Nations Financing System for Science and Technology for Development (statement XI)	58 520
-	United Nations Special Fund for Land-locked Developing Countries (statement XII)	62 674
93 552	UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII)	19 108
14 606	UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women (statement XIV)	-
55 000	Additional contributions to UNDP in support of the United Nations Decade for Women projects (statement XIV)	405 000
-	UNDP Energy Account (statement XV)	264 099
-	Trust Fund for Technical Assistance to World Bank Project in Jamaica (statement XVI)	304 792
70 866	Trust Fund for Initial Initiative against Avoidable Disablement (IMPACT) (statement XVI)	5 863
413 793	Trust Fund for the Training in the USSR of Specialists from Developing Countries (statement XVI)	1 992 273
-	UNDP Trust Fund for Action on Development Issues (statement XVI)	99 236
-	Trust Fund for Special Netherlands Contribution for the Least Developed Countries (statement XVI)	6 600 660
73 589	Fund of the United Nations for the Development of West Irian (statement XVII)	43 964
79 331	United Nations Trust Fund for Operational Programme in Lesotho (statement XVII)	24 254
6 327	United Nations Korean Reconstruction Agency - residual assets (statement XVII)	-
16 741	Trust Fund Programme for the Republic of Zaire (statement XVII)	7 917
<u>68 182</u>	UNDP Development Study Programme (statement XVII)	<u>85 287</u>
<u>2 031 437</u>	Total	<u>21 416 242</u>

(statement II)

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

Contributions due from Governments and other contributors for current and prior years which had not been paid by 31 December 1983 were as follows:

	Voluntary contributions	Voluntary contributions for the Special Measures Fund for Least Developed Countries	Assessed programme costs	Cost-sharing contributions	Cash counterpart contributions	Total
1979 and prior years	1 491 096	-	71 528 a/	195 377	167 767	1 925 768
1980	544 963	-	-	89 305	109 895	744 163
1981	2 185 999	-	-	411 458	224 973	2 822 430
1982	2 350 882	257	-	4 464 255	1 561 625	8 559 019
1983	6 669 546	23 746	-	45 827 370	5 620 815	58 141 477
Total	13 242 486	24 003	71 528	51 169 765	7 685 075	72 192 857
	(schedule 1)	(schedule 1)	(schedule 2)	(schedule 3)	(schedule 4)	(statement II)

(United States dollars)

a/ At its twenty-seventh session, the Governing Council authorized the Administrator, in order to clear UNDP accounts, to charge any balances of assessed programme costs which remained unpaid at the end of 1980 to the indicative planning figure of the countries concerned. The balance outstanding in respect of assessed programme costs in schedule 2 of the 1983 financial statements represents an amount assessed in 1976 from Spain for which no IPF is available. The Government of Spain has recently informed the Administrator that this amount will be paid in 1984.

Note 7. Contributions due from Governments and other contributors - UNDP-administered Trust Funds

Contributions due from Governments and other contributors for current and prior years which had not been paid by 31 December 1983 (see schedules 14 to 16) were as follows

1979 and prior years	Trust Fund for Assistance to Colonial Countries and Peoples	United Nations Capital Development Fund	United Nations Revolving Fund for Natural Resources Exploration	United Nations Trust Fund for Sudan- Sahelian Activities	United Nations Volunteers Programme	United Nations Financing System for Science and Technology for Development	United Nations Special Fund for Land-locked Developing Countries	United Nations Trust Fund for Operational (OPER) Personnel in Swaziland	UNDP Develop- ment Study Programme	United Nations Trust Fund for Operational Programme in Lesotho	UNDP Energy Account	Trust Fund for Programme of Water Supply and Sanita- tion Project in Nepal
1980	100 000	163 853	10 000	-	-	-	53 754	-	-	-	-	-
1981	-	65 820	-	-	-	52 740	6 000	-	-	-	-	-
1982	-	93 860	-	-	2 899	122 200	42 000	-	-	-	-	-
1983	-	301 079	11 290	14 080	13 333	2 136 561	10 554	100 000	-	-	-	-
	-	647 936	91 909	13 475	16 235	197 946	24 638	-	5 000	1 432	-	-
Total (schedule 14)	100 000	1 272 548	113 199	27 555	32 467	2 509 447	136 946	100 000	5 000	1 432	-	-
1982	-	497 465	-	-	-	-	-	-	-	-	-	-
1983	-	135 000	-	646 333	-	-	-	-	-	-	644 356	-
Total (schedule 15)	-	632 465	-	646 333	-	-	-	-	-	-	644 356	-
1982	-	-	-	-	-	15 000	-	-	-	-	-	-
1983	-	441 509	-	-	-	47 550	-	-	-	-	-	173 035
Total (schedule 16)	-	441 509	-	-	-	62 550	-	-	-	-	-	173 035
GRAND TOTAL	100 000	2 346 522	113 199	673 888	32 467	2 571 997	136 946	100 000	5 000	1 432	644 356	173 035

Note 8. Accounts payable

Accounts payable in the amount of \$70,015,846 shown in statement II include amounts totalling \$13,948,513 which are primarily due to outstanding cheques which had been drawn against field office bank accounts, mainly United States dollar bank accounts operated on the "zero-balance" system, and which had not been presented by 31 December 1983.

Note 9. Adjustment for institutional support of UNDP/UNEP joint venture

At its thirtieth session, the Governing Council authorized the Administrator to charge to the general resources of UNDP an amount of \$65,250 in 1983 and 1984 as institutional support to eliminate the deficit which had arisen in the joint venture account as at 31 December 1981.

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

The UNDP Office for Projects Execution has paid support costs to associated agencies in respect of work carried out on its behalf under interagency agreements and has received reimbursements from executing agencies in respect of work carried out on their behalf. It has also received reimbursement in respect of work which it has carried out as a co-operating agency for government-executed projects. The net total amount paid, of \$146,682, as shown in statement V, comprises:

	<u>United States dollars</u>
Support costs paid to associated agencies	<u>172 217</u>
Less: Support costs reimbursed by executing agencies	13 515
Support costs reimbursed in respect of government- executed projects	<u>12 020</u>
	<u>25 535</u>
Total	<u><u>146 682</u></u>

Note 11. Unspent allocations and forward commitments

Based on information provided by the executing agencies, unspent allocations issued against resources of the UNDP Account as at 31 December 1983 amounted to \$1,220.4 million against which forward commitments entered into by the agencies were approximately \$206.2 million.

Note 12. Sectoral support

At its twenty-ninth session, the Governing Council approved an allocation of \$10,297,000 for sectoral support for the biennium 1982-1983. Expenditure incurred during the biennium amounted to \$9,701,148 as shown in statement I, and consisted of:

United States
dollars

5 539 250	Charged to 1982 resources
<u>4 161 898</u>	Charged to 1983 resources
<u>9 701 148</u>	

The Governing Council, at its thirtieth session, approved the carry-over of any savings to the next biennium. In accordance with this decision, the balance of \$595,852 will be used for the biennium 1984-1985.

Note 13. Extrabudgetary activities

Schedule 8 shows the resources available for financing UNDP core activities apart from the appropriations approved by the Governing Council. During 1983, \$6,914,398 was received for these activities, and expenditure for the year totalled \$4,213,447. The balance of unexpended resources at 31 December 1983 is \$5,424,847 as shown in statement II.

Note 14. Programme support costs on expert hiatus financing and extended sick leave costs

Effective 1 January 1983, UNDP informed all executing agencies of its decision to discontinue the payment of programme support costs on expert hiatus financing and extended sick leave costs. The amount of \$26,998 on schedule 9 represents programme support costs relating to 1980/1981 expenditure which was reimbursed to ILO during 1983.

Note 15. United Nations Capital Development Fund

(a) Project expenditure of \$25,320,905, shown in statement VII, is composed of \$6,392,152 representing disbursements made, or due to be made, to Governments of least developed countries under grant agreements with UNCDF for the execution of projects by those Governments, and \$18,928,753, representing costs incurred by co-operating organizations in carrying out, with the agreement of the Governments concerned, international procurement services for equipment or supplies provided for in the grant agreements. The latter costs include support costs paid under the terms of grant agreements with recipient Governments to the UNDP Office for Projects Execution, in the amount of \$640,554, which is included in the total amount of \$1,069,396 as reflected in schedule 7.

(b) At its twenty-sixth session, the Governing Council decided that UNCDF should establish and maintain an operational reserve of at least 20 per cent of the Fund's project commitments. Accordingly, the fully funded Operational Reserve established in 1979 was adjusted at 31 December 1983 to \$28.6 million, which includes \$708,800 representing 20 per cent of the total contingent liabilities as at that date for guaranties entered into by UNCDF in respect of bank loans granted by Governments and excludes commitments related to trust funds and cost-sharing arrangements which by their nature require full funding.

(c) At its twenty-sixth session, the Governing Council approved, for an experimental period not to continue beyond the regular session of the Council in 1981, a change to partial funding not requiring additional resources. At its twenty-ninth session, the Governing Council decided that the Fund should continue

the partial funding system. In conformity with this decision, actual project allocations were made in 1983 amounting to \$30.2 million, including sub-trust fund and cost-sharing arrangements, and, as shown in the footnote to statement VII, unspent allocations were \$74.0 million in excess of resources as at 31 December 1983.

Note 16. United Nations Trust Fund for Sudano-Sahelian Activities

(a) The amount of \$784,932, shown on statement IX as reimbursement of programme support costs to executing agencies, includes \$685,042 paid to the UNDP Office for Projects Execution, which is included in the total amount of \$1,092,862 as reflected in schedule 7.

(b) The amount of \$237,213 shown on statement IX as "Due from UNEP for UNDP/UNEP joint-venture projects", represents the net balance due as at 31 December 1983 for contributions payable to the United Nations Sudano-Sahelian Office by UNDP and by UNEP for institutional and programme support in respect of the Plan of Action to Combat Desertification in the Sudano-Sahelian region. The status of contributions received, and expenditure incurred as at 31 December 1983 was as follows:

		<u>United States dollars</u>
Balance due as at 1 January 1983 (statement IX)		
For institutional support	121 768	
For programme support	<u>387 222</u>	508 990
Contributions received in 1983 from UNEP		
For programme support - 1982	(387 222)	
For programme support - 1983	<u>(375 964)</u>	(763 186)
Contributions received from UNDP		
For programme support - 1982	(426 159)	
For institutional support 1981	<u>(65 250)</u>	(491 409)
Less: Expenditure		
For programme support		
UNEP share	556 659	
UNDP share	<u>426 159</u>	<u>982 818</u>
Balance due from UNEP as at 31 December 1983 (statement IX)		<u><u>237 213</u></u>
Composition of balance due		
Institutional support - 1982	56 518	
Programme support - 1983	<u>180 695</u>	
	<u><u>237 213</u></u>	

UNDP's share of the joint-venture expenditure on programme support is included in the expenditure total shown in schedule 6 for UNDP as an executing agency. The expenditure incurred on institutional support is shown in schedule 7.

Note 17. United Nations Financing System for Science and Technology for Development: programme reserve

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

As reflected in statement XI, an amount of \$9,889, representing 2 per cent of the contributions of \$494,465 received in 1983, was transferred in 1983 from reserves to the programme reserve. Total expenditure charged to the programme reserve during 1983 amounted to \$90,685, leaving a balance of \$37,072 in the programme reserve as at 31 December 1983.

Note 18. UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia

The amount of \$1,085,078 shown in statement XIII represents a transfer of interest earned by the Fund to the United Nations in accordance with the guidelines established for the operation of the Fund.

Note 19. UNDP Trust Fund for projects financed by the Voluntary Fund for the United Nations Decade for Women

The amount of \$630,217 shown in statement XIV represents a transfer of interest earned by the Fund to the United Nations in accordance with the memorandum of understanding for the operation of the Fund.

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

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

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

4/ Ibid., 1982, Supplement No. 6 (E/1982/16/Rev.1), decision 82/34.

5/ Ibid., 1983, Supplement No. 9 (E/1982/20), decision 83/35.

6/ Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 81/27.

7/ Ibid., 1982, Supplement No. 6 (E/1982/16/Rev.1), decision 82/31.

8/ Ibid., 1983, Supplement No. 9 (E/1983/20), decision 83/30.

9/ Ibid., 1982, Supplement No. 6 (E/1982/16/Rev.1), decision 82/31, para. 7.

10/ Ibid., 1983, Supplement No. 9 (E/1983/20), decision 83/30, para. 3.

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

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

13/ Ibid., 1983, Supplement No. 9 (E/1983/20), decision 83/25.

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

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

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

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

18/ Official Records of the General Assembly, Thirty-eighth Session, Supplement No. 5A (A/38/5/Add.1), sect. II.

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