

**UNITED NATIONS DEVELOPMENT PROGRAMME**

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**FINANCIAL REPORT**

**and**

**AUDITED FINANCIAL STATEMENTS**

**for the year ended 31 December 1984**

**and**

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: FORTIETH SESSION

SUPPLEMENT No. 5A (A/40/5/Add.1)



**UNITED NATIONS**

New York, 1985

## 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.

[29 July 1985]

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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
ECLAC	Economic Commission for Latin America and the Caribbean
ECWA	Economic Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IDB	Inter-American Development Bank
ILO	International Labour Organisation
IMO	International Maritime Organization
IPF	Indicative planning figure
ITC	International Trade Centre UNCTAD/GATT
ITU	International Telecommunication Union
UNCDF	United Nations Capital Development Fund
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UNROB	United Nations Special Relief Office in Bangladesh
UNSO	United Nations Sudano-Sahelian Office
UNV	United Nations Volunteers
UPU	Universal Postal Union
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

LETTERS OF TRANSMITTAL

30 April 1985

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 1984, 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



Sir,

I have the honour to transmit to you the financial statements of the United Nations Development Programme for the financial period ended 31 December 1984, which were submitted by the Administrator. These statements have been examined and include the audit opinion of the Board of Auditors.

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

Accept, Sir, the assurances of my highest consideration.

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

The President of the Governing Council  
United Nations Development Programme  
New York, NY

# I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1984

1. The Administrator has the honour to submit herewith his financial report for the year ended 31 December 1984, together with the audited financial statements of the United Nations Development Programme (UNDP) for the year ended 31 December 1984 and the report of the Board of Auditors. The financial statements consist of 18 statements and 21 schedules, accompanied by notes which are an integral part of the financial statements, and cover all funds for which the Administrator is responsible.

2. This submission is made in conformity with the decision of 16 December 1966 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 are obtained from the agencies' audited statements or, when such statements are not available at the time of the year-end closing of the UNDP accounting records, either from the agencies' statements as submitted for audit or from the agencies' unaudited interim statements.

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 agency:

World Tourism Organization

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

Asian Development Bank

International Atomic Energy Agency

International Civil Aviation Organization

International Maritime Organization

International Telecommunication Union

Universal Postal Union

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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.

World Bank

World Intellectual Property Organization

World Meteorological Organization

(c) Unaudited interim statements for the 12-month period ended 31 December 1984 were provided by the following agencies which do not require the certification of their accounts by their external auditors at the end of the first year of a biennium. This information will be submitted for audit as a part of the agency's financial statements for the biennium 1984-1985:

United Nations

Economic Commission for Europe

Economic and Social Commission for Asia and the Pacific

Economic Commission for Latin America and the Caribbean

Economic Commission for Western Asia

United Nations Conference on Trade and Development

United Nations Industrial Development Organization

United Nations Centre for Human Settlements (Habitat)

Food and Agriculture Organization of the United Nations

International Labour Organisation

International Trade Centre

United Nations Educational, Scientific and Cultural Organization

World Health Organization

(d) For the following agencies, the UNDP financial statements reflect the latest information available:

Arab Fund for Economic and Social Development

Economic Commission for Africa

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

6. Changes in the 1983 accounts reported by the executing agencies after the date of submission of the Administrator's 1983 financial report were as follows:

(a) A transfer of \$133,284 in the miscellaneous income and exchange adjustment of the World Bank;

(b) An increase of \$76,354 in the project expenditure of the Economic and Social Commission for Asia and the Pacific;

(c) A decrease of \$14,164 in the project expenditure for the United Nations Centre for Human Settlements;

(d) An increase of \$13,420 in the project expenditure for the United Nations Development Programme/Office for Project Execution;

(e) Net adjustments amount to \$181,168 representing a decrease in project expenditure reported by several government agencies for projects executed by Governments;

(f) A decrease of \$3,197,675 in the project expenditure of the International Civil Aviation Organization representing the extraordinary sale of an aircraft simulator;

(g) An increase of \$118,326 and \$42,425 in the programme support costs of the World Meteorological Organization and the Economic Commission for Africa, respectively;

(h) A decrease of \$32,502 in the programme support costs of the International Maritime Organization;

(i) A net decrease of \$182,706 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.

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 1984:

(a) A transfer of \$342,441 for programme support costs of the World Health Organization from the indicative planning figure (IPF) to a trust fund;

(b) A transfer of \$48,844 and \$288,020 for project expenditure and programme support costs of the United Nations Industrial Development Organization and the United Nations Centre for Human Settlements, respectively, from the IPF to the appropriate trust fund;

(c) A transfer of \$9,138 relating to project expenditure of the United Nations Conference on Trade and Development from the Special Programme Resources to a trust fund.

The net total of the changes listed in this paragraph and paragraph 6 above amounting to \$3,912,849 is reported in statement I as "Adjustments to prior year's programme expenditure and programme support costs".

## Changes in accounting practices and policies in 1984

### Financial regulations and rules

8. The 1984 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 at the twenty-ninth session. At its twenty-ninth, 4/ thirtieth 5/ and thirty-first 6/ sessions, 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-second session.

9. In accordance with financial regulation 14.1 (a), the Administrator established revised financial rules which came into effect on 1 January 1985. These revised financial rules were circulated to the members of the Governing Council, for information purposes, as required by this financial regulation.

### Accounting policies

10. A summary of significant accounting policies applied in the preparation of the financial statements for 1984 is provided in note 1 to the financial statements. The policies are the same as those applied in 1983.

### Presentation of accounts

11. The 1984 accounts are presented in essentially the same format as that used in previous years.

### Combined statement of income and expenditure for the year ended 31 December 1984

12. Table 1 below represents a combined statement of income and expenditure for the year ended 31 December 1984 in respect of the UNDP Account, the UNDP-administered Trust Funds and the Junior Professional Officers' Programme. This provides an overall view of the financial activities during the year of all funds for which the Administrator is responsible. The balance of each fund as at 31 December 1984 represents the recorded value of the net assets of each fund as at that date, exclusive of fully-funded reserves.

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

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

6/ Ibid., 1984, Supplement No. 10 (E/1984/20), decision 84/36.

Table 1. Combined income and expenditure for the year ended 31 December 1984

(Millions of United States dollars)

	Adjusted Balance as at 1 January 1984	Income during 1984	Expenditure during 1984	Balance as at 31 December 1984
<u>Source of funds</u>				
<u>UNDP Account</u>				
Voluntary contributions and other income	58.0	672.2	613.7	116.5
Special Measures Fund for the Least Developed Countries	24.5	13.6	10.3	27.8
Government cost-sharing contributions	60.0	84.1	81.7	62.4
Government cash counterpart contributions	3.6	8.5	5.2	6.9
Extrabudgetary activities	5.4	11.3	6.8	9.9
Subtotal (statement IV)	151.5	789.7	717.7	223.5
<u>Trust funds</u>				
Trust Fund for Assistance to Colonial Countries and Peoples (statement VI)	1.2	0.0	0.6	0.6
United Nations Capital Development Fund (statement VII)	75.9	37.5 a/	31.1	82.3
United Nations Revolving Fund for Natural Resources Exploration (statement VIII)	16.7	2.0	5.1	13.6
United Nations Trust Fund for Sudano-Sahelian Activities (statement IX)	9.9	8.7	9.7	8.9
United Nations Volunteers programme (statement X)	3.4	1.7	1.9	3.2
United Nations Financing System for Science and Technology for Development (statement XI)	14.3	1.5	6.7	9.1
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)	2.8	1.1	1.6	2.3
UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women (statement XIV)	6.3	3.0	3.1	6.2
Additional contributions to UNDP in support of the United Nations Decade for Women projects (statement XIV)	0.4	0.5	0.2	0.7
UNDP Energy Account (statement XV)	5.8	4.4	3.6	6.6
Trust funds established by the Administrator (statement XVI)	48.6	17.3	16.8	49.1
Other UNDP-administered trust funds (statement XVII)	1.1	0.5	0.7	0.9
Sub-trust funds established by the Administrator (statement XVIII)	1.7	5.0	2.6	4.1
Subtotal	189.0	83.4	83.8	188.5
<u>Junior Professional Officers' Programme (schedule 13)</u>				
	1.4	10.1	7.4	4.1
Total	341.9	883.2	809.0	416.1

a/ Includes transfer of \$4.5 million from the United Nations Capital Development Fund Operational Reserve.

## UNDP Account

13. As shown in the statement of income and expenditure (statement I), total income for the year ended 31 December 1984 amounted to \$789.7 million and total expenditure to \$717.7 million, resulting in an excess of income over expenditure for 1984 of \$72.0 million.

14. As shown in statement IV, the excess of income over expenditure of \$72.0 million is attributable as follows:

(a) A surplus of \$58.5 million in respect of UNDP main resources;

(b) A surplus of \$3.3 million in respect of the Special Measures Fund for the Least Developed Countries;

(c) A surplus of \$2.4 million in respect of government cost-sharing contributions;

(d) A surplus of \$3.3 million in respect of government cash counterpart contributions;

(e) A surplus of \$4.5 million in respect of extrabudgetary activities.

15. As statement I shows, there has been an overall decrease in expenditure of \$33.3 million compared to 1983. For the same period, income decreased by \$48.5 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 \$304.9 million at the beginning of the year to \$352.1 million as at 31 December 1984.

### Government contributions

16. As at 31 December 1984, the arrears of government contributions to UNDP for 1984 and prior years amounted to \$86.4 million as shown in statement II. This represented a net increase of \$14.2 million over the position as at 31 December 1983, when these arrears amounted to \$72.2 million, and is mainly attributable to an increase in outstanding voluntary contributions from \$13.2 million at the end of 1983 to \$43.2 million at the end of 1984. Note 5 to the financial statements shows an analysis of the arrears as at 31 December 1984 by type of contribution and by year.

### Extrabudgetary activities

17. As shown in schedule 8, extrabudgetary expenditure in 1984 amounted to \$6.8 million. Income received for these activities in 1984 totalled \$11.3 million. The unexpended balance for these activities is \$10.0 million as at 31 December 1984.

### Special Programme Resources

18. Expenditure incurred by executing agencies on projects financed by the Special Programme Resources in 1984 amounted to \$5.3 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 1984 out of the Special Measures Fund for the Least Developed Countries amounted to \$10.6 million. Contributions received by the Fund during 1984 totalled \$13.6 million, as shown in schedule 1, part II. The excess of income over expenditure during the year amounted to \$3.3 million and the unexpended balance as at 31 December 1984 was \$27.8 million (statement IV).

### UNDP biennial budget

20. At its thirtieth session, in June 1983, the Governing Council approved gross appropriations of \$356,603,900, less income estimates of \$77,072,800, resulting in net appropriations of \$279,531,100, for the purpose of financing programme support and administrative services costs under the UNDP biennial budget for 1984-1985. 7/

21. The total gross appropriations approved consisted of: (a) \$344,114,000 (net, \$268,425,800) chargeable to the resources of UNDP; (b) \$5,587,000 (net, \$4,931,800) in respect of the United Nations Capital Development Fund (UNCDF) chargeable to the resources of that Fund; (c) \$3,017,700 (net, \$2,691,400) in respect of the United Nations Revolving Fund for Natural Resources Exploration (UNRFNRE) chargeable to the resources of that Fund; and (d) \$3,885,200 (net, \$3,482,100) in respect of the United Nations Sudano-Sahelian Office (UNSO) chargeable to the resources of that Fund.

22. At its thirty-first session, in June 1984, the Governing Council approved the Administrator's submission (DP/1984/56) of revised budget estimates for the biennium 1984-1985 totalling \$332,615,200 gross, which, after deducting estimated income of \$70,296,900, resulted in a revised total of \$262,318,300 net. 8/ These revised estimates represented a decrease of \$23,988,700 in the originally approved gross appropriations and of \$17,212,800 in the net appropriations.

23. Table 2 below 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.

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

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



Table 2. Budget for the biennium 1984-1985

(United States dollars)

<u>Resources of UNDP</u>		<u>Original gross appropriation</u>	<u>Original estimated income</u>	<u>Original net appropriation</u>	<u>Revised net appropriation</u>	<u>Decrease (increase)</u>
(i)	UNDP core activities	318 165 200	57 798 200	260 367 000	243 464 600	16 902 400
(ii)	OPE and IAPSU (Inter-agency procurement services unit)	15 584 800	15 584 800	-	a/	-
(iii)	United Nations Volunteers programme	6 680 100	1 107 900	5 572 200	5 351 100	221 100
(iv)	UNSO-UNEP/UNEP joint venture (institutional support)	2 142 200	1 155 600	986 600	986 600	-
(v)	Information referral system for technical co-operation among developing countries	641 700	41 700	600 000	594 500	5 500
(vi)	Consultative Group on International Agricultural Research	900 000	-	900 000	900 000	-
	Total UNDP	344 114 000	75 688 200	268 425 800	251 296 800	17 129 000
<u>Resources of UNCDF</u>						
	UNCDF	5 587 000	655 200	4 931 800	4 929 200	2 600
<u>Resources of UNRPNRE</u>						
	UNRPNRE	3 017 700	326 300	2 691 400	2 683 900	7 500
<u>Resources of UNSO</u>						
	UNSO	3 885 200	403 100	3 482 100	3 408 400	73 700
	Total appropriations	356 603 900	77 072 800	279 531 100	262 318 300	17 212 800

a/ The original gross appropriation and estimated income have been revised to \$15,474,800.

24. Detailed information on the expenditure incurred during the year ended 31 December 1984 against the revised gross and net appropriations for the biennium 1984-1985 is 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, UNRPNRE and UNSO, respectively.

#### Office for Projects Execution

25. At its thirtieth session in June 1983, the Governing Council authorized the Administrator to carry forward support cost earnings of the Office for Projects Execution (OPE) at the end of each biennium up to a maximum of 10 per cent of the gross appropriations for the next biennium. At its thirty-first session, in June 1984, the Governing Council noted the carry forward of \$700,000 of 1982-1983 support cost earnings for use in the biennium 1984-1985. <sup>9/</sup>

26. The total project delivery by OPE during 1984 amounted to \$65.9 million on which support cost income earned would amount to \$6.0 million. Total support cost expenditure in 1984 amounted to \$6.9 million.

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

27. The value of UNDP non-expendable property written off during 1984 amounted to \$60,539. In accordance with UNDP financial regulation 14.4, write-offs of property are investigated by the UNDP Headquarters Property Survey Board and are subsequently approved by the Assistant Administrator of the Bureau for Finance and Administration.

28. One ex gratia payment amounting to \$400 was made under financial regulation 14.3 to a former employee of UNDP. The payment was made for humanitarian reasons to cover insurance costs for three months following the staff member's separation.

29. Write-offs of cash and accounts receivable amounting to \$143,859 were approved under UNDP financial regulation 14.4 and financial rule 114.5. Details of all amounts written off were made available to the Board of Auditors.

#### Trust funds administered by UNDP

30. The status of the trust funds administered by UNDP as at 31 December 1984 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 1984 of the Junior Professional Officers' Programme is provided in schedule 13.

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<sup>9/</sup> Ibid., para. 9.

### Trust Fund for Assistance to Colonial Countries and Peoples

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

32. As shown in statement VI, the income of the Fund in 1984 amounted to \$47,497 and expenditure to \$601,587. At the end of 1984 the balance of the Fund was \$0.7 million of which unspent allocations amounted to \$0.3 million.

### United Nations Capital Development Fund

33. 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.

34. As shown in statement VII, the total income of the Fund in 1984 amounted to \$33.0 million and expenditure to \$31.1 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. <sup>10/</sup> As at 31 December 1984, the balance of the Operational Reserve amounted to \$24.1 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 1984, the Fund had a balance of \$82.3 million exclusive of its Operational Reserve.

35. At 31 December 1984, the unspent allocations amounted to \$114.5 million, which was \$32.3 million more than the unspent balance of funds available at that date. This reflects the decision made by the Governing Council at its twenty-ninth session to continue the partial funding system. <sup>11/</sup>

36. The status of all sub-trust funds established by the Administrator for UNCDF is reflected in statement XVIII. The total expenditure of these sub-trust funds of \$1.3 million included programme support costs totalling \$84,957.

### United Nations Revolving Fund for Natural Resources Exploration

37. 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.

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

<sup>11/</sup> Ibid., 1982, Supplement No. 6 (E/1982/16/Rev.1), decision 82/22, para. 6.

38. As shown in statement VIII, the total income of the Fund in 1984 amounted to \$2.0 million and expenditure to \$5.1 million. At the end of 1984, the balance of the Fund was \$13.6 million, of which unspent allocations amounted to \$11.6 million.

39. The unspent allocations totalling \$11,605,693 are based on the maximum value of projects as approved by the Governing Council, leaving a balance of unencumbered funds of \$2,008,335. For programming purposes, however, the Fund has established procedures for calculating the funds available for future programming including the application of an actuarial formula which takes into account that the maximum value of projects is not implemented in all cases. In accordance with these procedures, which have been reported in detail to the Governing Council, the balance of funds available for future programming was estimated to be \$11.6 million as at 31 December 1984.

#### United Nations Trust Fund for Sudano-Sahelian Activities

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

41. As shown in statement IX, the total income of the Fund in 1984 amounted to \$8.7 million and expenditure to \$9.7 million. At the end of 1984, the unspent allocations amounted to \$14.6 million which was \$5.7 million more than the unspent balance of funds available at that date. This excess allocation was made on the basis of the outstanding cost-sharing contributions pledged by Governments for current and prior years, which amounted to \$8.7 million.

42. During 1984, the Administrator established the following sub-trust funds:

<u>Sub-trust fund</u>	<u>Donor</u>
(a) Establishment of a Thematic Cartography for the Operation of Feline Sorts in the Region of Lime Salum	Canada
(b) National Institutional Support and Fuel Wood Plantation Establishment in Dese	Finland
(c) Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Niger	Italy
(d) Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Senegal	Italy

<u>Sub-trust fund</u>	<u>Donor</u>
(e) Construction, Improvement and Maintenance of Runways and Secondary Roads in Boa Vista and Mario Island, Cape Verde	Italy
(f) Strengthening of the project "Development of Agricultural Statistics" to include livestock activities	Italy
(g) Installation of Hand Pumps on Existing Boreholes in Mali	Italy
(h) Establishment of Work Programme for Fuel Wood Plantation Establishment in Somalia	Sweden
(i) Management of Grazing Resources around Permanent Water Supplies	Sweden
(j) Creation of Family Wood Lots in the Region of Koudougou	Sweden
(k) Promotion and Production of Improved Cooking Stoves	Sweden
(l) Improvement of Cooking Stoves in the Sahel	Sweden
(m) Reforestation in South-east Niger	Sweden

The status of all sub-trust funds is reflected in statement XVIII. The total expenditure for UNSO sub-trust funds of \$7.0 million included programme support costs totalling \$757,598.

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

43. The United Nations Sudano-Sahelian Office is responsible for assisting, on behalf of the United Nations Environment Programme (UNEP), the countries of the Sudano-Sahelian region in the implementation of the Plan of Action to Combat Desertification. The work is carried out as a UNDP/UNEP joint venture, with both programmes contributing equal shares of programme (operational) support and administrative (institutional) support. Details of contributions received and expenditure incurred on the UNDP/UNEP joint venture are given in note 15 to the financial statements. Data relating to the UNDP/UNEP joint venture (institutional support) for the biennium 1984-1985 are reflected in schedule 7.

44. At its thirtieth session, the Governing Council 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. <sup>12/</sup> During 1984, the balance of \$56,518 was charged to the general resources of UNDP to eliminate this deficit.

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<sup>12/</sup> Ibid., 1983, Supplement No. 9 (E/1983/20), decision 83/25.

## United Nations Volunteers programme

45. This programme was established by the General Assembly in its resolution 2659 (XXV) of 7 December 1970. As shown in statement X, the total income of the programme in 1984 amounted to \$1.6 million and expenditure to \$1.9 million. At the end of 1984, the balance of the programme was \$3.2 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 indigenous scientific and technological capacities of the developing countries, and decided that the Financing System should be a vehicle for the mobilization, co-ordination, channelling and disbursement of financial resources related thereto. By the same resolution, the General Assembly also decided to create a United Nations Interim Fund for Science and Technology for Development pending the establishment of the long-term arrangements for the Financing System. The Interim Fund was established for a two-year period ending 31 December 1981 and responsibility for its administration was delegated to UNDP.

47. At its twenty eighth session, the Governing Council 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. <sup>13/</sup> The year 1982 was designated by the General Assembly, in its resolution 36/183 of 17 December 1981, a year of transition for the Financing System, during which time institutional arrangements should be determined, inter alia, in the light of the magnitude of the financial resources and the nature of operations of the Financing System. By the same resolution, the General Assembly also decided that the general operational provisions of the Interim Fund, including its resources, organization and management, as well as the procedures established in the annex to resolution 34/218, would apply and be transferred to the Financing System during the transitional period.

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 the General Assembly in its 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 <sup>14/</sup> and with the guidelines established by the General Assembly and the Intergovernmental Committee on Science and Technology for Development to ensure the flexibility and innovative capacity of the Financing System and its ability to provide catalytic support.

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<sup>13/</sup> Ibid., 1981, Supplement No. 11 (E/1981/61/Rev.1), decision 31/9.

<sup>14/</sup> 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.

50. As shown in statement XI, the total income of the Financing System in 1984 amounted to \$1.5 million and expenditure to \$6.7 million, leaving a balance in the Fund at the end of 1984 of \$9.1 million, excluding the Programme Reserve, after transferring \$7,007 to Programme Reserve. As of 31 December 1984, the balance of the Programme Reserve was \$34,548. Unspent allocations of the Financing System amounted to \$6.2 million.

51. In its resolution 38/157 of 19 December 1983, the General Assembly approved a separate appropriation totalling \$1.7 million net for the administrative and programme support costs of the Financing System for the year ended 31 December 1984. Expenditure against this appropriation is reflected in schedule 21.

52. During 1984, the Administrator established the following sub-trust funds:

<u>Sub-trust fund</u>	<u>Donor</u>
(a) Regional Non-destructive Testing Network for Latin America and the Caribbean - Phase II	Italy
(b) Development of National Scientific and Technological Capacity in Natural Resources Remote Sensing through Aerial and Satellite Photo Interpretation	Italy
(c) Strengthening the National Capacity for Mineral Prospection	Italy
(d) Application of Technologies Appropriate for Rural Areas - Phase II	Italy
(e) Technological Information Pilot System	Italy

The status of all sub-trust funds is reflected in statement XVIII. The total expenditure of Financing System sub-trust funds of \$1.4 million included programme support costs totalling \$159,625.

#### 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. In its resolution 31/177 of 21 December 1976, the General Assembly 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 1984 amounted to \$220,549 and expenditure to \$198,347. At the end of 1984 the balance of the Fund was \$958,052 of which unspent allocations amounted to \$464,742.

#### 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, 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 United Nations Commissioner for Namibia agreed that the UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia be established under the administration of the Administrator.

56. As shown in statement XIII, the total income of this Fund in 1984 amounted to \$1.2 million and expenditure to \$1.2 million. At the end of 1984, the balance of the Fund was \$2.3 million after the transfer of interest income totalling \$371,917 to the United Nations. The balance of unspent allocations amounted to \$1.6 million.

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

57. At its thirtieth session, the General Assembly decided that the Voluntary Fund for the International Women's Year should be extended to cover the period of the United Nations Decade for Women, 1976-1985. <sup>15/</sup> 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 developing island countries.

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

59. As shown in statement XIV, total income in 1984 amounted to \$3.0 million and expenditure to \$2.5 million. At the end of 1984, the balance of the Fund was \$6.2 million after transfer of interest income totalling \$540,282 to the United Nations. The balance of unspent allocations amounted to \$5.5 million.

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<sup>15/</sup> Official Records of the General Assembly, Thirtieth Session, Supplement No. 34 (A/10034), p. 100, items 75 and 76.



60. During 1984, UNDP received additional contributions from a Government 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 1984 amounted to \$0.2 million leaving a balance of \$0.6 million for the additional contributions to UNDP in support of projects for this Fund, of which unspent allocations amounted to \$0.3 million.

#### UNDP Energy Account

61. At its twenty-seventh session, the Governing Council 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, held in Nairobi in 1981. 16/

62. As shown in statement XV, total income in 1984 amounted to \$4.4 million and expenditure to \$3.6 million. At the end of 1984, the balance of the Fund was \$6.6 million, of which unspent allocations amounted to \$7.0 million.

#### United Nations Trust Fund for Operational Programmes in Lesotho

63. 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 1984 amounted to \$253,187 and expenditure to \$516,777. At the end of 1984, the balance of the Fund was \$695,222 and unspent allocations amounted to \$573,137.

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

64. This trust fund was established in October 1969 following an agreement between the Government of Sweden and the United Nations to provide technical assistance operational programmes in Swaziland. In 1969, the Secretary-General delegated responsibility for administration and operation of the Fund to the Administrator of UNDP. The operations and assistance provided to Swaziland under the Fund are similar to those described under the Fund for Lesotho (see para. 63 above). As shown in statement XVII, the total income of the Fund in 1984 amounted to \$202,786 and expenditure to \$49,882. At the end of 1984, the balance of the Fund was \$2,653 and unspent allocation showed a deficit of \$486. This deficit will be adjusted in 1985 to account for the over-expenditure of project costs.

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16/ Official Records of the Economic and Social Council, 1950, Supplement No. 12 (E/1980/42/Rev.1), decision 80/27.

Trust funds established by the Administrator

65. The following trust funds were established by the Administrator in 1984:

Trust Fund for Technical Assistance to World Bank  
Projects in Panama

Trust Fund for Technical Assistance to World Bank  
Projects in Zambia

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

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

UNDP Trust Fund for Assistance to Refugees in Africa

UNDP Trust Fund to Combat Poverty and Hunger in Africa

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

Other trust funds administered by UNDP

66. 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

Trust Fund Programme for the Republic of Zaire

UNDP Development Study Programme

67. During 1984, the Fund of the United Nations for the Development of West Irian and the United Nations Korean Reconstruction Agency - residual assets were financially closed. The Administrator will recommend to the Governing Council that it make appropriate proposals to the United Nations General Assembly for the formal closure of the following trust funds:

Fund of the United Nations for the Development of West Irian

United Nations Korean Reconstruction Agency - residual assets

United Nations Relief Operations in Bangladesh

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) of 7 December 1946 and article XVII of the Financial Regulations of the United Nations Development Programme (UNDP), the Board of Auditors has audited the accounts of UNDP for the year ended 31 December 1984.
2. The examination was made in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was carried out at UNDP headquarters in New York and at field offices in Argentina, Burundi, India, Nepal, Rwanda and Trinidad and Tobago.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration. This practice once again helped in maintaining a continuous dialogue with the Administration.
4. The following sections deal with the matters that, in the opinion of the Board, should be drawn to the attention of the General Assembly. We have discussed all our observations with the Administration and, where appropriate, its views have been reflected in this report.

### Summary of findings

5. We noted that the UNDP revenue reserve again considerably increased in 1984 while indicative planning figure (IPF) expenditures continued to decrease and just as in 1983 fell short by some \$63 million of the planned programme delivery targets.
6. Our audit also revealed a distinct tendency to over-obligate funds, especially in respect of travel expenditure.
7. A review of temporary assistance disclosed employment without proper contractual arrangements and insufficient justification of the submitted requests for assistance.
8. As regards the procurement procedures at the Office for Projects Execution, we noted late submission and inadequate formulation of purchase requisitions by project management officers, as well as a lack of operational co-ordination between the programming sections and the purchasing unit.
9. Our examination further revealed that UNDP instructions in respect of the standardization of equipment on the basis of recommendations in the Inter-Agency Procurement Services Unit bulletins are not always adhered to by the Office for Projects Execution. Moreover, the feasibility of adherence by the Office to headquarters' guidelines for competitive bidding on the basis of equitable geographical distribution is highly questionable.
10. We observed that the Office's emergency procurement procedure for proprietary vehicle spare parts, as well as the contractor selection procedure for the

procurement of office supplies at UNDP headquarters, are not fully consistent with UNDP established rules and procedures on the awarding of contracts.

11. Our audit disclosed that, due to procedural constraints, the execution of decisions on the financial assessment of staff for losses of or damage to UNDP property may take considerable time and thus could lead to the uncollectibility of amounts due.
12. Our audit in the field revealed that equipment of completed projects regularly remains in field office custody for periods in excess of 12 months and that these items as well as property items on loan are not always recorded properly in the field office year-end inventory reports.
13. Our inquiry further revealed that even under the new repayment procedure for housing construction loan agreements with Governments, problems may still arise, especially in respect of the title and ownership of rental income, the fixing of the level of rents and the terms of loan reimbursement.
14. As regards the construction of new United Nations common premises in a country, we noted serious shortcomings and deficiencies in the basic agreements, the preliminary planning and design as well as the day-to-day supervision and follow-up on construction activities.

#### The financial situation of UNDP

15. Total expenditures of UNDP in 1984 amounted to \$717.7 million against an income of \$789.7 million; its investments increased from \$250.7 million in 1983 to \$304.4 million in 1984 and placements for the benefit of developing countries slightly decreased from \$48.5 million in 1983 to \$47.0 million in 1984. The UNDP revenue reserve again increased considerably, from \$57.9 million as at 31 December 1983 to \$116.5 million as at 31 December 1984. Unexpended contributions also increased from \$93.7 million in 1983 to \$107.1 million in 1984.
16. Unpaid pledges from Governments amounted to \$43.2 million as at 31 December 1984, which compares unfavourably with \$13.2 million in 1983.
17. We noted in particular that IPF expenditures further decreased in 1984, totalling \$436.6 million as against \$466.6 million in 1983, and just as in 1983 remained some \$63 million below the planned target of programme delivery.
18. Since it had explicitly been intended that the trend of decreasing annual IPF expenditure to a lower level of programming, as experienced in 1982 and 1983, would be reversed gradually to modest increases in expenditure during 1984 and future years, we inquired on the reasons for the further reduction in programme expenditure during 1984 and its repercussions on the planning for the remaining period of the third programming cycle.
19. The Administration explained that, much as in 1983, several factors contributed to the continuing decline of programme expenditures in 1984; such as the enhanced strengthening of the United States dollar and the cautious development planning by resident representatives, executing agencies and recipient Governments in the face of continuing uncertainty over the availability of resources. Moreover, unfavourable conditions for the programming and delivery of UNDP-assisted

projects existed during 1984 in a significant number of countries as a result of severe difficulties caused by natural disasters, civil disorders or other security-related problems.

20. The Administration is nevertheless concerned about the overall reduction in programme expenditures during recent years as well as the ability of UNDP and its partners to forecast expenditure and plan resource utilization accurately. A joint study with the agencies has therefore been initiated on the operational measures that can be taken to improve programme delivery in 1985 and future years and additionally steps will be taken in co-operation with recipient Governments to achieve a better rate of project approvals and implementation. Meanwhile, IPF expenditure estimates for 1985 and 1986 have been revised by the Administration based on more realistic delivery targets, which, while representing a reduction from the earlier estimates, should provide a better basis for the transition to the fourth programming cycle.

### Budgetary control

#### Unliquidated obligations

21. Our audit revealed a marked tendency to over-obligate budgetary funds, in particular in respect of travel, which forms a substantial part of UNDP administrative expenditure. As a result, during the period 1981-1983, unliquidated obligations in amounts ranging from \$2.2 million to \$3.2 million or between 36 and 38 per cent of the total of obligations carried forward to the following year had to be cancelled each year as uncalled for.

22. Since the large-scale cancellation of uncalled-for obligations pertaining to previous years also implies that the financial statements do not accurately reflect the actual financial position of the organization at the end of each year, we recommended that the existing procedures on the obligating of funds and on the year-end validity examination exercise of outstanding obligations be thoroughly reviewed as soon as possible.

23. The Administration agreed that UNDP obligation practices relating to travel have resulted in obligating amounts in excess of the requirements. Corrective measures will be taken upon completion of an overall review of existing policies and procedures.

### Temporary assistance

24. Our review of temporary assistance during 1984 revealed several shortcomings and deficiencies as follows:

(a) In some 140 cases, temporary services were provided through intermediary specialized agencies for periods ranging from one day to several weeks in order to perform duties at the General Service level. There are, however, no written individual agreements with these specialized agencies on the specific commitments of the contractor, which are necessary to ensure that the services are performed in accordance with the relevant United Nations rules;

(b) Almost half of the requests for temporary assistance were submitted to the Division of Personnel after the services commenced or even after completion of the assignment;

(c) Most requests for temporary assistance do not contain sufficient justification for the services required and approving officials seem unable to assess accurately the actual needs of the individual operational units.

25. We recalled that employment of staff without proper contractual arrangements can be detrimental to the interests of the organization and we recommend that the Division of Personnel should assume a close monitoring role in the temporary assistance process.

26. The Administration stated that temporary assistance procedures for UNDP are currently being reviewed and appropriate updated guidelines will be formulated.

### Procurement system

#### Office for Projects Execution procurement

##### Submission of requisitions to the Purchasing Unit of the Office for Projects Execution

27. Our review revealed that almost all fourth-quarter purchase orders, representing more than one third (\$6,700,000) of the total value of equipment ordered in 1984, were still awaiting shipment as at 31 December 1984. Obviously, the late arrival of such quantities of ordered goods must adversely affect the progress and timely completion of projects in the field.

28. We noted that the reasons for the unsatisfactory situation as outlined above must be sought primarily in an inadequate planning and co-ordination at the stage of the preparatory project formulation and elaboration of detailed work plans and operational schedules as well as in the late submission and poor formulation of requisition forms by the project management officer.

29. We observed that the required detailed lists of equipment inputs are often missing in the project document files submitted to the Office for Projects Execution and that the Office Procurement Unit only occasionally receives copies of current project budgets or other relevant documentation regarding UNDP projects. Likewise, incomplete or inadequate specifications on requisitions transmitted to the Office as well as the common, inappropriate use of "Rush" and "ASAP" as requisition target date often hinder the procurement process for project equipment and supplies.

30. In general, it is our opinion that some misunderstanding occurring between the Office for Projects Execution's Programming Sections and Purchasing Unit could be avoided if the latter could participate actively in the elaboration of the equipment components of project plans of action and if a closer overall co-ordination could be ensured.

31. The Administration noted our observations and will ensure better co-ordination as well as timely and proper preparation of project purchase requisitions.

### Competitive bidding on the basis of equitable geographical distribution

32. As part of the promotion of procurement by competitive bidding on the basis of equitable geographical distribution, specific instructions on the approximate mix of the geographical origin of manufacturers and suppliers to be included in short-listings have been issued (see the Office for Projects Execution's internal guidelines of 29 August 1984).

33. Our audit disclosed nevertheless that, due to the insufficient number of manufacturers and suppliers from developing countries on the vendor roster, possible adherence by the Office for Projects Execution to these guidelines in practice is highly questionable. The fact indeed remains that vendors from developing countries only occasionally qualify for delivery of the types of equipment supplied via the Office.

34. With a view to improving the situation, we advised that the Office's Purchasing Unit should utilize more actively the services of the Inter-Agency Procurement Services Unit and should pursue a continuous exchange of information with other United Nations organizations maintaining detailed vendor rosters. Moreover, the systematic survey of local markets by field offices' management could also be beneficial in identifying possible new sources of local procurement in developing countries.

35. The Administration agreed with our suggestions and will examine the various practical possibilities in this regard.

### Emergency procedure for proprietary vehicle spare parts

36. Our examination disclosed that the Office for Projects Execution has applied an emergency procurement procedure for the delivery of spare parts for trucks in the field in 1984. This procedure involved the placing of orders directly by the field project co-ordinator with a supplier abroad before requisitions were issued by the project management officer. Subsequently the Office for Projects Execution purchase orders were raised covering the total cost of the spare parts as actually invoiced by the vendor in order to regularize the transaction.

37. Furthermore, we noted that the total of the purchase orders thus raised exceeded an amount of \$300,000 and that, in particular, a single requisition from the field exceeding the amount of \$40,000 was split up afterwards in order to avoid submission to the Contracts Committee.

38. The Administration admitted that there has been a deviation from the established rules and procedures but pointed out that the procurement of proprietary spare parts, particularly for projects where interruption of operations could be extremely costly, is currently being examined by the Office for Projects Execution in order to devise an agreed system that will serve both the purpose of the projects and also be consistent with UNDP policies and procedures.

39. We recommended the introduction of a "direct provisioning system" as a means to expedite and simplify the provision of proprietary spare parts. Under such a system, invitations to bid would be sent as usual to potential manufacturers or suppliers but the contract would be awarded to the vendor offering the largest percentage discount on the manufacturer's price-list for spare parts. On the basis of "blanket orders" thus placed, field offices may then order items directly from the vendor when needs arise.

40. The Administration will consider our suggestion.

#### Procurement of supplies for UNDP headquarters

41. We noted that after informal consultations a supplier was selected to provide UNDP headquarters with common office supplies on a regular basis. The selection of the supplier was justified by the fact that the firm concerned was able to keep sufficient stock on hand and to deliver small quantities of supplies directly to the various requesting offices. These two conditions were stipulated to generate savings in space and staff resources for UNDP.

42. Our audit disclosed nevertheless that although the individual requisitions rarely exceed a few hundred dollars, their accumulation on year-basis may reach substantial amounts (e.g. approximately \$73,000 for the first six months of 1984).

43. In this connection, we pointed out that such a contractor selection procedure does not comply with UNDP financial rules 113.5 to 113.10, in particular as regards submission of the case to the Contracts Committee, competitive bidding by advertising, comparative analysis of quotations received and contracting by means of formal written agreements.

44. The Administration, while maintaining that the arrangements were clearly made in the best interest of UNDP, explained that the problem may have been due to the fact that certain aspects of financial rules 113.5 to 113.10 could have been better defined. In this respect, we noted that the issue has now been clearly defined in the new rules that became effective 1 January 1985.

#### Expendable and non-expendable property

##### Headquarters and local Property Survey Boards

45. Reviewing the activities of the headquarters Property Survey Board, we noticed that as recommended in our management letter of 6 January 1981, the Board now indicates the degree of liability, if any, devolving on any official for property shortages or damages. This enforcement of UNDP financial rule 114.32 (e) enables the Administration to determine the assessment to be made against staff members for losses or damages.

46. On this matter, our audit disclosed that, due to procedural constraints, decisions on financial assessment of staff might take a considerable time, which could lead in certain cases to the irrecoverability of amounts due.

47. We noted also that in some cases the surcharge assessed against a staff member is made payable by instalments, which, in principle, require financial follow-up in addition to custodial measures. On this matter, we found that the recovery process could be improved, in particular by providing all necessary information on the case in due time to the appropriate implementing units and by requesting also that the Division of Personnel should notify separation from service and other relevant information systematically to the Property Survey Boards. Finally, we advised that an "accounts receivable" be set up for each assessment case in order to assist the Asset Control Unit in its follow-up actions.



48. The Administration agreed that the Divisions concerned should co-ordinate more closely in re-enforcing procedures to ensure adequate implementation of financial rule 114.32 (e). Our proposal regarding "accounts receivable" will be examined to assess its applicability to UNDP.

#### Project equipment in field office custody or on loan

49. Our audit in the field revealed that equipment items of completed projects regularly remain in field office custody for periods in excess of 12 months and that these items are not recorded separately in the field office year-end inventory reports of non-expendable property as prescribed (see memorandum circular UNDP/ADM/Field/397 of 5 November 1975, para. 10). Similarly, property items on loan from private organizations as well as UNDP property items lent to other organizations are not always recorded in the field office year-end inventory reports.

50. We observed, moreover, a case where project vehicles in field office custody have, in fact, been used for extended periods of time to meet additional transportation requirements of UNDP and executing agencies.

51. Although we were informed in the field that efforts had been made recently to clear this situation, we recommended that all project equipment in UNDP custody as well as all property on loan should be recorded properly and separately in the field office year-end inventory reports in the future. UNDP should also follow up closely with all parties concerned on the timely re-assignment or disposal of all such property.

52. The Administration agreed with our recommendations.

### Capital assets

#### Housing construction under loan agreements with Governments

53. The reimbursement process in respect of loan agreements signed prior to 1 January 1981 has led to serious difficulties because the agreements usually called for payment of the rental to come into a designated government account, leaving the full responsibility of the loan repayment to the Government. The new loan agreements, therefore, provide that rents are to be collected by UNDP field offices and deposited in a rental "advances recoverable locally" (ARL) account from which the loan is repaid directly to UNDP headquarters.

54. Our examination nevertheless disclosed that even under the new repayment procedure problems may still arise as indicated in the succeeding paragraphs.

#### Title and ownership of rental income on ARL accounts

55. We observed that the reimbursement of a loan of \$2,308,230 granted to a Government had not yet started at the time of our audit in November 1984 although, according to provision 1.03 of the agreement with the Government, the first instalment should have been paid on 1 January 1981 at the latest. On this matter, we found that the transfer to headquarters of the amounts actually collected by the field office are being held in suspense on the ARL account due to the Government's intervening request of collecting the rentals in dollars and reimbursing the loan

in national currency, as well as to its position that the use of any funds for loan reimbursement held on the field office ARL account requires specific Government authorization because these funds are held entirely on behalf and for account of the Government. Provision 1.05 of the relevant loan agreement, however, clearly stipulates that the resident representative shall deposit the rents received by the office in a bank account entitled "Compte du représentant résident du PNUD".

56. In this regard, we are of the opinion that the transfer of ARL funds from the field offices to headquarters is an internal matter concerning UNDP only and reimbursement to headquarters should, therefore, be made as soon as the rentals have been received by the field office.

57. In its reply, the Administration admitted that some difficulties have been encountered with loan repayments and stated that the standard loan agreement text has been reviewed and amended by the United Nations Office of Legal Affairs with a view to avoiding a possible repetition of such misinterpretations.

#### Insufficiency of rental yield to cover instalment amounts

58. According to the agreement signed by UNDP and another Government for a local housing complex in May 1975, a UNDP loan for an amount equivalent to \$170,000 will be repaid by the Government in 30 half-yearly instalments and, to this end, the rental yield of the complex, less a deduction of 25 per cent for maintenance costs, will be transferred to a separate account to be opened by the Government for this purpose.

59. We noted in this regard that, since the integration of the housing activity operations in the UNDP accounts at the end of June 1982, the organization is suffering a financial loss because the effective rental yield of the complex (after agreed deduction of 25 per cent for maintenance costs) collected by UNDP is not sufficient to cover the instalment amounts credited by UNDP to the Government at the expiry dates fixed in the loan repayment schedule. Our examination indeed revealed that, disregarding the actual cost of substantial repairs in the amount of \$13,092, the losses incurred by UNDP amounted to an equivalent of some \$2,595 for the period from June 1983 to June 1984.

60. We recommended that the organization should negotiate payment by the Government of all losses suffered by UNDP on the basis of article 3.02 of the agreement.

61. The Administration explained that losses are due to the fact that all apartments are not continuously occupied. The occupancy rate depends on the number of junior programme officers, United Nations volunteers, experts and others locally employed at any given time. Whenever the apartments are fully occupied, the 75 per cent portion of rents is sufficient to cover the loan repayments.

62. We stressed; nevertheless, that if the rental yield of the complex is insufficient to cover due instalments, UNDP should claim additional payment by the Government. We also advised that the occupancy rate be increased by renting some of the apartments outside the United Nations family. The Administration replied that payment by the Government for the losses sustained by UNDP will be negotiated.

## Responsibility for fixing the level of rents

63. We noted that, according to UNDP's calculations in 1983, the rents for the complex in a particular country should be increased by one third to bring them into line with common rents in the area and to reach a level of available funds sufficient to cover ordinary maintenance costs. Our review of this matter revealed that no decision had been taken in this respect at the time of our audit in September 1984.

64. The Administration explained that since the complex is administered by UNDP and the Government jointly it could not take any unilateral action in this regard. Moreover, official housing management has been transferred to the Ministry of Public Works in the meantime and further discussions with this Ministry are therefore needed to reach a decision on the level of rents.

65. We, however, pointed out that by virtue of article 3.02 c of the relevant agreement, UNDP is responsible, in consultation with the Government, for fixing the level of rents. We therefore insisted that a decision on an economically justified level of rent should be taken as soon as possible. The Administration stated that it will, as an alternative, negotiate with the Government a change in the percentage of rental yield reserved to cover real maintenance costs.

## Terms of reimbursement

66. Our examination revealed that the recent loan agreements no longer explicitly stipulate that the first instalment shall include all interests payable on the loan from the date it was claimed until the time of the first repayment. In this respect, we noted also that the interests relating to reimbursements in arrears are not always recorded on the field offices' rental ARL accounts.

67. We recommended that these issues should be settled adequately without delay in order to avoid possible disputes in the future.

68. The Administration agreed that all housing loan agreements should specify clearly when interest starts accruing and that such interests should also be included in the year-end accounts.

## General observation

69. In general, we suggested that in case the various practical problems referred to above cannot be solved satisfactorily an in-depth revision of the UNDP housing loan system be conducted and such alternative solutions as direct purchase or construction on its own account duly considered by UNDP.

70. The Administration showed some interest in our suggestion but noted nevertheless that it would need careful study before presenting proposals with such far-reaching implications to the Governing Council as it would represent a major departure from established policies.

## Construction of United Nations common premises in the field

### Late completion of construction works

71. In a particular case of the construction of new United Nations common premises in a country, we noted serious shortcomings and deficiencies in the basic contractual agreements, the preliminary planning and design as well as the day-to-day supervision and follow-up on construction activities. As a result, the new building, which should have been completed not later than 12 March 1982, was not ready for occupancy and a final bill was not yet submitted by the contractor in September 1984.

72. We stressed that these shortcomings and deficiencies in management led to an important increase in direct and indirect costs and noticed in particular that despite a devaluation of the local currency vis-à-vis the United States dollar, the total building costs estimated at \$946,373 in July 1980 had gone up to \$1,474,991 in June 1983.

73. The Administration agreed that the lack of working drawings was one of the reasons for the delay but stated that it was not possible to foresee from the start that it would take so long to complete the building. The Administration added that since the construction took place in a least developed and land-locked country, almost all fixtures and materials as well as consulting services had to be obtained from abroad; this resulted in long delays in delivery and in some cases heavy damage resulting in the need to reorder.

### Formal agreement with the host Government

74. We noted that the basic assistance agreement between the Government and UNDP, stipulates that the Government undertakes to provide in kind the necessary office space and other premises, no longer reflects the actual situation as regards UNDP housing and premises in the country.

75. The construction of the new United Nations common premises on Government property indeed constitutes a fundamental change in this matter. Therefore, the intent expressed in a letter dated 3 March 1977 by which the Government would be prepared to "undertake not to transfer or otherwise dispose of the building as long as UNDP occupies it, it being understood that the title of the building, rights and interest in the site are vested in the Government" should be endorsed by both parties concerned. For that reason, we advised that a new formal agreement on the terms and conditions governing the construction and occupation of the new United Nations premises should be sought.

76. The Administration agreed in principle with our observation but stated that the occupancy rights and other basic facilities of UNDP are spelled out in an exchange of letters between the field office and the host Government. This matter is, however, being referred to the United Nations Office of Legal Affairs for advice.

### Cases of fraud

77. The Board has been informed of eight cases of fraud involving certain staff members in field offices. Five of these cases concerned the submission of false claims or misappropriations of UNDP property without any financial implication to the organization, while for the other three cases the total amount of misappropriations (approximately \$3,685) has been fully recovered from the staff members' entitlements.

### 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 the Financial Regulations of UNDP, 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 1983 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 1983 accounts. 1/

80. As regards certain national currencies, their total value, which stood in 1983 at \$34.9 million, decreased slightly to \$33.9 million at the end of 1984. As in previous years, this reduction was, however, due to an increase in the exchange rate of the dollar, although in those national currencies the amount increased by an equivalent of \$1.3 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) R. T. NELSON  
Auditor General of Ghana

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

(Signed) Francisco S. TANTUICO, Jr.  
Chairman, Commission on Audit,  
the Philippines

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

#### Introduction

1. The report of the Board of Auditors is reproduced in section II above. The observations of the 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.

#### The financial situation of UNDP (audit, paras. 15-20)

2. A brief summary of the financial situation of UNDP is given in paragraphs 15-17 of the report of the Board of Auditors and a detailed analysis of the financial situation of UNDP as at 31 December 1984, including a forecast of resource outlook for 1985 and 1986, was reported to the UNDP Governing Council at its thirty-second session in June 1985 (DP/1985/54).

3. The explanation provided by the Administration concerning the decrease in IPF expenditures is fairly reflected in the report of the Board of Auditors. However, as stated in paragraph 20 of the report, the Administration is indeed concerned about the overall reduction in programme expenditures in recent years as well as the ability of UNDP and its partners to forecast expenditure and plan resource utilization with a greater degree of accuracy. Recognizing this, a joint study with the executing agencies was initiated early this year in order to identify (a) additional factors or trends that may have contributed to the decline, and (b) operational measures that may be undertaken to improve delivery. To conduct this review, a UNDP mission visited executing agencies and held extensive consultations with people involved in the various stages of the process of programme delivery and implementation. On the basis of the mission's findings, the Administrator has initiated several follow-up actions involving UNDP field offices, the executing agencies and recipient Governments. The Governing Council during its thirty-second session also took a particular interest in the subject and in informal consultations members welcomed the measures initiated by the Administrator. Some of these measures referred to above are:

(a) UNDP examined its own resource management practices to see if the rein was held a little too tightly and whether controls for limiting expenditures within available resources may have been too strict. As a result of this review, the Administrator concluded that for the period 1985-1986 it might be helpful to establish limitations on programming for the two years taken together, rather than limitations on the individual years as was done in the past. This might provide some additional measure of flexibility to resident representatives in planning their programmes for 1985 and 1986.

(b) The Administrator has identified certain areas of management in which agencies and UNDP can together implement several improvements. For instance a rephrasing exercise, particularly for large-scale projects, in October should make known the available resources for the next year to allow early implementation action. The instructions dealing with revisions of new projects will be reiterated

to all concerned. Certain budgeting procedures would require some internal adjustments in agencies.

(c) Several areas have been identified in which increased co-operation and assistance of recipient Governments are needed. One area of particular concern is that delays involved in obtaining clearances from Governments of candidates for expert posts have increased considerably in recent years. Agencies budget for an expert in any year in anticipation of his being recruited, and in the absence of clearances from Governments the budgets turn out to be overcosted in that year and therefore contribute to a drop in implementation rate.

(d) Another area in which UNDP will be seeking increased assistance of recipient Governments relates to training. With the increased emphasis placed on training activities, the proportion of total UNDP funds allocated to the training component has been increased from 11 per cent in previous years to 15 per cent in 1984. However, the implementation rate for the training component has traditionally been far lower than that for other components, with the result that the overall implementation rate for the programme as a whole has been reduced. Here again, the problem seems to be the difficulty of securing nomination of qualified candidates for the training programmes from the Governments concerned.

4. As a system, UNDP and the executing agencies, with the co-operation of recipient Governments, will take the necessary steps to achieve real improvements in project implementation in the coming years. Accordingly, the Administrator has established a target of \$500 million in IPF expenditures for 1985 and \$540 million in 1986. However, as 1986 represents the last year of the third programming cycle, the Administrator's overall goal is to achieve a level of delivery for these two years taken together, as indicated under paragraph 3 (a) above, that permits the attainment of UNDP targets for the third cycle and also provides a smooth transition to the fourth cycle.

#### Budgetary control (audit, paras. 21-26)

#### Unliquidated obligations (audit, paras. 21-23)

5. We agree with the auditors' observation that existing UNDP obligation practices in respect of travel costs, particularly those relating to packing and shipment of personal effects upon reassignment of staff, have resulted in obligating amounts in excess of the requirements. However, existing policies and procedures on the obligating of funds and on the year-end validity examination exercises of outstanding obligations are being thoroughly reviewed with a view to taking corrective measures.

#### Temporary assistance (audit, paras. 24-26)

6. Appropriate guidelines for the hiring of temporary assistance through intermediary specialized agencies have been established. These guidelines include, inter alia, the establishment of a proper contractual framework for the engagement of temporary assistance through intermediary agencies as well as the need for sufficient justification of the services required by the approving officials.

Procurement system (audit, paras. 27-52)

Office for Projects Execution procurement - Submission of requisitions to the Purchasing Unit of the Office for Projects Execution (audit, paras. 27-31)

7. The Management of the Office for Projects Execution has already drawn the attention of the concerned staff to the need for exercising better co-ordination between the programme clusters and the Purchasing Unit with a view to improving the quality of the requisitions. This matter will be monitored on a continuous basis.

Office for Projects Execution procurement - Competitive biddings on the basis of equitable geographical distribution (audit, paras. 32-35)

8. The Office for Projects Execution is in the process of expanding its roster of suppliers from developing countries. For this process the information available through the Inter-Agency Procurement Services Unit and other United Nations organizations who maintain supplier rosters is also being used by the Office for Projects Execution. The Office will also explore the possibilities of involving UNDP field offices in identifying a new source of local supplier.

Office for Projects Execution procurement - Emergency procedure for proprietary vehicle spare parts (audit, paras. 36-40)

9. UNDP is appreciative of the suggestion made in paragraph 39 of the report for a "direct provisioning system" as a means to expedite and simplify the provision of proprietary spare parts. It is the intention of the Office's management to try the system when an appropriate opportunity arises.

Procurement of supplies for UNDP headquarters (audit, paras. 41-44)

10. We agree with the auditors' comments that the contractual selection procedure did not fully comply with the then existing financial rules 113.5 to 113.10, in particular as regards the submission of the case to the Contracts Committee. Since this issue was raised by the auditors four firms were invited to submit biddings for a contract of office supply and stationery to UNDP headquarters. In accordance with current financial rules 114.21 to 114.23 a submission was made to the Contracts Committee after receipt of the bids and after carrying out the necessary evaluation of comparative analysis of quotations.

Expendable and non-expendable property (audit, paras. 45-52)

Headquarters and local Property Survey Boards (audit, paras. 45-48)

11. Procedures have been established under which the headquarters Property Survey Board advises staff members, the Accounts Section, and the Division of Personnel of all assessments made against staff members. The Accounts Section or the field office, as applicable, will establish accounts receivable and will monitor collection of amounts due.

Project equipment in field offices custody or on loan (audit, paras. 49-52)

12. UNDP agrees with the auditors' findings and recommendations and confirms that appropriate action to implement the recommendations has been initiated.



Capital assets (audit, paras. 53-76)

Housing construction under loan agreements with Governments (audit, paras. 53-70)

13. The views of the Administration regarding housing construction under loan agreements with Governments are fairly reflected in the report of the Board of Auditors.

14. With regard to the observations made in paragraph 55 of the report regarding the title and ownership of rental income on ARL accounts, it should be noted that the specific agreement referred to in the report was signed on 24 June 1981, providing for repayment to start 20 months after payment by UNDP of the first instalment of the loan proceeds, thus around March 1983. The 20-month period comprises the time required for construction plus one year. However, an amendment was signed on 6 April 1982 for additional work directly related to the main agreement and the first repayment was thus postponed. As the financial statements as at 31 December 1984 reflect, all repayments due up to the end of 1984 had in fact been paid in 1984.

15. With regard to the observations contained in paragraph 68 of the report, we agree that all housing loan agreements should specify clearly when interest for inclusion starts accruing. However, accrual of interest for inclusion in the year-end accounts is no longer required as of 1985 (see financial rule 116.4).

Construction of United Nations common premises in the field  
(audit, paras. 71-76)

16. The views of the Administration regarding construction of United Nations common premises in the field are fairly reflected in the report of the Board of Auditors. However, with regard to the observations made in paragraph 72 of the report that the total costs estimated at \$946,373 in July 1980 had gone up to \$1,474,991 in June 1983, the Administrator would like to state that the final cost of the construction has not yet been determined but it is expected to be significantly less than the amount indicated in the report.

Administrator's concluding comments

17. 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 and administrative 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 1984. 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 16 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) R. T. NELSON  
Auditor General of Ghana

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

(Signed) Francisco S. TANTUICO, Jr.  
Chairman, Commission on Audit,  
the Philippines

V. CERTIFICATION OF THE FINANCIAL STATEMENTS

30 April 1985

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 1984

## UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of income and expenditure for the year  
ended 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME			
Contributions from Governments and other contributors			
697 835 242	Voluntary pledges	(Schedule 1)	651 135 792
-	Assessed programme costs	(Schedule 2)	71 528
16 056 098	Voluntary pledges for the Special Measures Fund	(Schedule 1)	13 597 465
94 397 119	for the Least Developed Countries	(Schedule 3)	83 972 081
5 393 975	Cost-sharing contributions	(Schedule 4)	8 533 050
	Cash counterpart contributions for projects		
813 682 434			757 309 916
222 544	Add: Exchange adjustments on collection of contributions	(Note 1 (c))	518 908
813 904 978			757 828 824
6 914 398	UNDP extrabudgetary income	(Schedule 8)	11 328 281
2 256	Donations		467
17 383 197	Miscellaneous income (net)	(Schedule 5)	20 563 066
24 299 851			31 891 814
838 204 829	TOTAL INCOME		789 720 638
EXPENDITURE			
Programme expenditure			
466 595 380	Indicative planning figures for projects	(Schedule 6)	436 648 869
4 052 558	Special Programme Resources	(Schedule 6)	5 313 508
3 005 559	Special Industrial Services	(Schedule 6)	1 782 230
11 462 587	Special Measures Fund for the Least Developed Countries	(Schedule 6)	10 281 806
68 660 551	Cost-sharing	(Schedule 6)	73 468 976
6 291 238	Cash counterpart	(Schedule 6)	5 095 019
560 067 873			532 590 408
4 161 898	UNDP sectoral support costs	(Note 12)	3 288 016
73 146 356	Reimbursement of programme support costs to executing agencies	(Schedule 6)	70 126 728
637 376 127			605 005 152
1 127 100	Expert hiatus financing, extended sick leave costs and compensation payments	(Schedule 9)	949 508
(693 781)	Adjustments to prior year's programme expenditure and programme support costs (net)		(3 912 849)
637 809 446			603 041 811
108 954 556	UNDP biennial budget expenditure	(Schedule 7)	107 803 154
4 213 447	UNDP extrabudgetary expenditure	(Schedule 8)	6 794 308
65 250	Adjustments for institutional support of UNDP/UNEP joint venture	(Note 8)	56 518
113 233 253			114 653 980
751 042 699	TOTAL EXPENDITURE		717 695 791
87 162 130	EXCESS OF INCOME OVER EXPENDITURE	(Statement IV)	72 024 847

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

## STATEMENT II

## UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of assets and liabilities as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
<b>ASSETS</b>			
<b>Cash</b>			
1 901 985	Convertible currencies		507 773
185 094	Usable non-convertible currencies		346 471
34 894 773	Accumulated non-convertible currencies		33 327 590
<u>17 122 357</u>	Cash at field offices		<u>13 519 727</u>
54 104 209			47 701 561
143 755	Government letter of credit		-
<u>250 689 809</u>	Investments	(Schedule 10)	<u>304 427 113</u>
<u>304 937 773</u>			<u>352 128 674</u>
<b>Advances and accounts receivable</b>			
	Operating funds provided by UNDP to		
40 084 984	executing agencies	(Note 3)	35 418 632
272 879	Due from United Nations		-
-	Due from the United Nations Fund for		
	Population Activities		13 496
672 032	Due from trust funds administered by UNDP	(Note 4)	700 144
31 495 383	Other accounts receivable and deferred charges		36 600 191
<u>6 139 376</u>	Accrued interest		<u>10 642 500</u>
<u>78 664 654</u>			<u>83 374 963</u>
200 000 000	Investments of the Operational Reserve	(Schedule 11)	200 000 000
	Loans of the Reserve for Construction		
7 168 495	Loans to Governments	(Schedule 12)	6 746 826
<u>17 831 505</u>	Investments of the Reserve for Construction Loans	(Schedule 12)	<u>18 253 174</u>
<u>225 000 000</u>	to Governments		<u>225 000 000</u>
<u>72 192 857</u>	Contributions due from Governments and other		<u>86 398 301</u>
680 795 284	contributors for current and prior years	(Note 5)	<u>746 901 938</u>
<b>LIABILITIES AND RESERVES</b>			
<b>Liabilities</b>			
70 015 846	Accounts payable	(Note 7)	62 915 323
139 209 983	Unliquidated obligations of executing agencies	(Note 3)	129 225 986
-	Due to United Nations		606 118
	Due to the United Nations Fund for Population		
52 075	Activities		-
21 416 242	Due to trust funds administered by UNDP	(Note 4)	15 099 790
<u>1 384 945</u>	Junior Professional Officers' Programme	(Schedule 13)	<u>4 108 237</u>
<u>232 079 091</u>			<u>211 955 454</u>
<u>72 192 857</u>	Contributions due from Governments and other		<u>86 398 301</u>
	contributors		
<b>Unexpended resources</b>			
	For the Special Measures Fund for the Least		
24 469 988	Developed Countries	(Statement IV)	27 785 647
60 038 101	For cost-sharing contributions	(Statement IV)	62 405 423
3 706 674	For cash counterpart contributions	(Statement IV)	6 917 402
<u>5 424 847</u>	For extrabudgetary activities	(Statement IV)	<u>9 968 011</u>
<u>93 639 620</u>			<u>107 076 483</u>
<b>Reserves</b>			
200 000 000	Operational Reserve		200 000 000
5 000 000	Reserve for Construction Loans to Governments		25 000 000
<u>57 883 726</u>	Revenue reserve	(Statement IV)	<u>116 471 700</u>
<u>282 883 726</u>			<u>341 471 700</u>
680 795 284			<u>746 901 938</u>

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

## STATEMENT III

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of changes in financial position for the year  
ended 31 December 1984 a/

(United States dollars)

<u>1983</u>			<u>1984</u>
	SOURCE OF FUNDS		
838 204 829	Total income for the year	(Statement I)	789 720 638
-	Decrease in operating funds provided to executing agencies		4 666 352
9 153 096	Decrease in accounts receivable		-
<u>847 357 925</u>	<u>Total funds provided</u>		<u>794 386 990</u>
	APPLICATION OF FUNDS		
751 042 699	Total expenditure for the year	(Statement I)	717 695 791
30 088 375	Increase in operating funds provided to executing agencies		-
-	Increase in accounts receivable		9 376 661
4 905 447	Decrease in liabilities		20 123 637
<u>786 036 521</u>	<u>Total funds used</u>		<u>747 196 089</u>
<u>61 321 404</u>	INCREASE IN CASH AND INVESTMENTS		<u>47 190 901</u>
<u>243 616 369</u>	Cash and investments at beginning of year		<u>304 937 773</u>
	Increase (decrease) in cash and investments:		
(650 693)	In convertible currencies		(1 394 212)
1 312	In usable non-convertible currencies		161 377
(1 227 656)	In accumulated non-convertible currencies		(1 567 183)
1 645 358	In cash at field offices		(3 602 630)
(488 068)	In government letter of credit		(143 755)
62 041 151	In investments		53 737 304
<u>61 321 404</u>			<u>47 190 901</u>
<u>304 937 773</u>	Cash and investments at end of year	(Statement II)	<u>352 128 674</u>

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

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

## STATEMENT IV

## UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Summary of movement in subsidiary programme funds and revenue reserve for the year ended 31 December 1984

(United States dollars)

	Special Measures Fund for the Least Developed Countries	Cost-sharing contributions	Cash counterpart contributions	Extrabudgetary activities	Revenue reserve	Total
Balance as at 1 January 1984	24 469 988	60 038 101	3 706 674	5 424 847	57 883 726	151 523 336
Adjustment to opening balance a/	-	-	(96 538)	-	96 538	-
Adjusted opening balance	24 469 988	60 038 101	3 610 136	5 424 847	57 980 264	151 523 336
Transfer between reserves b/	-	(9 191)	-	9 191	-	-
	24 469 988	60 028 910	3 610 136	5 434 038	57 980 264	151 523 336
Income received in 1984	13 597 465	84 054 898 c/	8 533 050	11 328 281	672 206 944	789 720 638 d/
Less: Expenditure during 1984:						
Programme expenditure	10 281 806	73 468 976	5 095 019	-	443 744 607	532 590 408 d/
Reimbursement of programme support costs to executing agencies	-	6 099 409	130 765	-	61 786 554	70 126 728 d/
Other expenditure	-	-	-	6 794 308	108 184 347	114 978 655
Total expenditure	10 281 806	81 678 385	5 225 784	6 794 308	613 715 508	717 695 791 d/
Excess of income over expenditure	3 315 659	2 376 513	3 307 266	4 533 973	58 491 436	72 024 847 d/
Balance as at 31 December 1984 (Statement II)	27 785 647	62 405 423	6 917 402	9 968 011	116 471 700	223 548 183

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

b/ Transfer to extrabudgetary resources of the amounts provided in cost-sharing project budgets for programme support costs, as shown on schedule 8.

c/ Amount includes \$82,817 gain on exchange on collection of contributions.

d/ As shown on statement I.

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



## STATEMENT V

## UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

United Nations Development Programme as an executing agency for its projectsStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>		<u>1984</u>
(11 688 524)	Balance at beginning of year	(9 610 360)
50 181 053	Add: Cash drawings, inter-office vouchers and other charges (net)	44 608 657
(55 157)	Miscellaneous income and exchange adjustments (net)	(40 880)
(24 053)	Miscellaneous items refunded to UNDP (net)	47 064
<u>38 413 319</u>		<u>35 004 481</u>
	Less: Expenditure during 1984	
	For projects executed by UNDP:	
37 833 501	Executed by the Office for Projects Execution	35 651 257
-	Other amounts charged to IPFs (Note 10)	68 954
<u>37 833 501</u>		<u>35 720 211 a/</u>
	For projects executed by the United Nations Volunteers programme	
<u>4 796 367</u>		<u>3 623 123 a/</u>
<u>42 629 868</u>		<u>39 343 334</u>
	For support costs:	
5 247 129	Administrative costs of the Office for Projects Execution and the Inter-Agency Procurement Services Unit (Schedule 7)	4 817 275
<u>146 682</u>	Support costs paid by the Office for Projects Execution to associated agencies (net) (Note 9)	209 380
<u>5 393 811</u>		<u>5 026 655 a/</u>
<u>48 023 679</u>		<u>44 369 989</u>
(9 610 360)	Balance at end of year	(9 365 508)
	Represented by:	
	Unliquidated obligations	
(9 588 810)	Office for Projects Execution	(9 344 358)
(21 550)	United Nations Volunteers programme	(21 150)
<u>(9 610 360)</u>		<u>(9 365 508)</u>

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

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

## STATEMENT VI

## UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust Fund for Assistance to Colonial Countries and PeoplesStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>		<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR		
3 846	Voluntary contributions from Governments	-
141 759	Interest income	47 497
<u>(2 339)</u>	Miscellaneous income (expenditure)	-
<u>143 266</u>		<u>47 497</u>
	Less: Expenditure	
24 976	Project costs	233 836
<u>3 247</u>	Reimbursement of programme support costs to executing agencies	<u>30 398</u>
28 223		264 234
<u>237 540</u>	Adjustment to prior years' programme expenditure	<u>337 353</u>
<u>265 763</u>		<u>601 587</u>
<u>(122 497)</u>	Excess of expenditure over income	<u>(554 090)</u>
ASSETS		
924 611	Investments (Schedule 17)	143 310
-	Operating funds provided to executing agencies	22 584
487 121	Due from UNDP (Note 4)	466 261
<u>16 558</u>	Accrued interest	<u>34 719</u>
1 428 290		666 874
<u>100 000</u>	Contributions pledged by Governments for current and prior years	-
<u>1 528 290</u>		<u>666 874</u>
LIABILITIES AND RESERVE		
237 540	Operating funds payable to executing agencies	-
<u>16 020</u>	Unliquidated obligations of executing agencies	<u>46 234</u>
<u>253 560</u>		<u>46 234</u>
<u>100 000</u>	Contributions pledged by Governments	-
	Reserve	
1 297 227	Balance as at 1 January	1 174 730
<u>(122 497)</u>	Excess of expenditure over income	<u>(554 090)</u>
<u>1 174 730</u>	Balance as at 31 December*	<u>620 640</u>
<u>1 528 290</u>		<u>666 874</u>

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	572 154	286 763
Unencumbered funds	<u>602 576</u>	<u>333 877</u>
	<u>1 174 730</u>	<u>620 640</u>

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

## STATEMENT VII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Capital Development FundStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR			
24 215 203	Voluntary contributions from Governments	(Schedule 14)	21 160 189
<u>150 000</u>	Cost-sharing contributions	(Schedule 15)	<u>500 000</u>
24 365 203			21 660 189
<u>(562)</u>	Exchange adjustments on collection of contributions		<u>103</u>
24 364 641			21 660 292
10 570 480	Interest income		11 548 640
<u>(1 257 345)</u>	Miscellaneous income (expenditure)		<u>(205 599)</u>
33 677 776			<u>33 003 333</u>
Less: Expenditure			
25 320 905	Project costs	(Note 15 (a))	28 806 478
<u>2 012 719</u>	Biennial budget expenditure	(Schedule 18)	<u>2 337 033</u>
27 333 624			<u>31 143 511</u>
<u>6 344 152</u>	Excess of income over expenditure		<u>1 859 822</u>
ASSETS			
Cash			
50 000	Convertible currencies		22 857
806	Usable non-convertible currencies		513 787
<u>1 731 248</u>	Accumulated non-convertible currencies		<u>674 426</u>
1 782 054			1 211 070
74 704 818	Investments	(Schedule 17)	84 989 542
1 035 169	Operating funds provided to co-operating agencies		693 510
9 818 849	Due from UNDP	(Note 4)	35 431
390 185	Accounts receivable and deferred charges		425 100
<u>2 454 637</u>	Accrued interest		<u>4 022 188</u>
90 185 712			<u>91 376 841</u>
<u>28 600 000</u>	Investments of the Operational Reserve	(Schedule 17)	<u>24 100 000</u>
<u>2 346 522</u>	Contributions pledged by Governments and other contributors for current and prior years	(Note 6)	<u>3 553 269</u>
<u>121 132 234</u>			<u>119 030 110</u>
LIABILITIES AND RESERVES			
929 144	Accounts payable		903 097
12 031 041	Unliquidated obligations of co-operating agencies		7 732 019
1 314 842	Due to sub-trust funds	(Statement XVIII)	231 968
-	Extrabudgetary account for support costs	(Note 15 (d))	<u>239 250</u>
<u>14 275 027</u>			<u>9 106 334</u>
<u>2 346 522</u>	Contributions pledged by Governments and other contributors		<u>3 553 269</u>
Reserve			
68 566 533	Balance as at 1 January		75 910 685
<u>6 344 152</u>	Excess of income over expenditure		<u>1 859 822</u>
74 910 685			77 770 507
<u>1 000 000</u>	Add: Transfer from Operational Reserve		<u>4 500 000</u>
75 910 685	Balance as at 31 December*		82 270 507
<u>28 600 000</u>	Operational Reserve	(Note 15 (b))	<u>24 100 000</u>
<u>104 510 685</u>			<u>106 370 507</u>
<u>121 132 234</u>			<u>119 030 110</u>

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	149 912 756	114 542 424
Allocations in excess of resources (note 15 (c))	<u>(74 002 071)</u>	<u>(32 271 917)</u>
	<u>75 910 685</u>	<u>82 270 507</u>

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

## STATEMENT VIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources ExplorationStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR			
2 120 108	Voluntary contributions from Governments	(Schedule 14)	190 462
150 000	Co-financing contributions		-
1 721 101	Interest income		1 768 615
<u>(20 294)</u>	Miscellaneous income (expenditure)		<u>34 302</u>
<u>3 970 915</u>			<u>1 993 379</u>
	Less: Expenditure		
4 597 578	Project costs a/		3 635 414
6 222	Reimbursement of programme support costs to executing agencies		(7 396)
<u>1 137 259</u>	Biennial budget expenditure	(Schedule 19)	<u>1 251 188</u>
<u>5 741 059</u>			4 879 206
-	Adjustment to prior years' programme expenditure		<u>212 085</u>
<u>5 741 059</u>			<u>5 091 291</u>
<u>(1 770 144)</u>	Excess of expenditure over income		<u>(3 097 912)</u>
ASSETS			
	Cash		
913	Convertible currencies		913
17 269 774	Investments	(Schedule 17)	14 295 193
165 536	Due from UNDP	(Note 4)	5 154
222 733	Accounts receivable and deferred charges		52 125
<u>210 269</u>	Accrued interest		<u>298 022</u>
<u>17 869 225</u>			<u>14 651 407</u>
<u>113 199</u>	Contributions pledged by Governments for current and prior years	(Note 6)	<u>2 022 293</u>
<u>17 982 424</u>			<u>16 673 700</u>
LIABILITIES AND RESERVE			
897 799	Accounts payable		1 037 379
<u>259 486</u>	Unliquidated obligations of executing agencies		-
<u>1 157 285</u>			<u>1 037 379</u>
<u>113 199</u>	Contributions pledged by Governments		<u>2 022 293</u>
	Reserve		
18 482 084	Balance as at 1 January		16 711 940
<u>(1 770 144)</u>	Excess of expenditure over income		<u>(3 097 912)</u>
<u>16 711 940</u>	Balance as at 31 December*		<u>13 614 028</u>
<u>17 982 424</u>			<u>16 673 700</u>

a/ Includes \$46,663 of pre-project expenditure.

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	10 064 749	11 605 693
Unencumbered funds	<u>6 647 191</u>	<u>2 008 335</u>
	<u>16 711 940</u>	<u>13 614 028</u>

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

## STATEMENT IX

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudano-Sahelian ActivitiesStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
<b>INCOME AND EXPENDITURE FOR THE YEAR</b>			
535 739	Voluntary contributions from Governments	(Schedule 14)	571 011
5 470 960	Cost-sharing contributions	(Schedule 15)	6 527 343
1 373 805	Interest income		1 604 261
(3 700)	Miscellaneous income (expenditure)		(14 063)
<u>7 376 804</u>			<u>8 688 552</u>
	Less: Expenditure		
10 322 385	Project costs		8 338 076
784 932	Reimbursement of programme support costs to executing agencies	(Note 16 (a))	662 383
<u>1 249 235</u>	Biennial budget expenditure	(Schedule 20)	<u>1 205 845</u>
12 356 552			10 206 304
-	Adjustment to prior years' programme expenditure		(535 912)
<u>12 356 552</u>			<u>9 670 392</u>
(4 979 748)	Excess of expenditure over income		(981 840)
<b>ASSETS</b>			
	Cash		
9 592	Accumulated non-convertible currencies		8 366
10 125 912	Investments	(Schedule 17)	15 995 152
818 070	Operating funds provided to executing agencies		461 981
971 089	Due from UNDP	(Note 4)	20 920
237 213	Due from UNEP for UNDP/UNEP joint venture projects	(Note 16 (b))	400 284
106 602	Accounts receivable and deferred charges		111 080
<u>73 900</u>	Accrued interest		<u>174 431</u>
12 342 378			17 172 214
673 888	Contributions pledged by Governments for current and prior years	(Note 6)	9 335 021
<u>13 016 266</u>			<u>26 507 235</u>
<b>LIABILITIES AND RESERVE</b>			
712 740	Accounts payable		1 482 247
1 715 956	Unliquidated obligations of executing agencies		3 670 928
-	Due to sub-trust funds	(Statement XVIII)	2 788 906
-	Extrabudgetary account for support costs	(Note 16 (c))	298 291
<u>2 428 696</u>			<u>8 240 372</u>
673 888	Contributions pledged by Governments		9 335 021
	Reserve		
48 893 430	Balance as at 1 January		9 913 682
(4 979 748)	Excess of expenditure over income		(981 840)
<u>9 913 682</u>	Balance as at 31 December*		<u>8 931 842</u>
<u>13 016 266</u>			<u>26 507 235</u>

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	3 034 360	14 631 619
Unencumbered funds (allocations in excess of resources) (note 16 (d))	<u>6 879 322</u>	<u>(5 699 777)</u>
	<u>9 913 682</u>	<u>8 931 842</u>

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

## STATEMENT X

## UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Volunteers programmeStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR			
1 214 089	Voluntary contributions from Governments	(Schedule 14)	724 807
292 533	Interest income		327 787
<u>250 179</u>	Miscellaneous income		<u>597 080</u>
1 756 801			1 649 674
<u>1 707 708</u>	Less: Project expenditure		<u>1 863 537</u>
49 093	Excess of expenditure over income		
<u>          </u>	(1983: Excess of income over expenditure)		<u>(213 863)</u>
ASSETS			
3 446 715	Investments	(Schedule 17)	2 578 262
-	Due from UNDP	(Note 4)	744 497
123 573	Accounts receivable and deferred charges		49 912
<u>44 046</u>	Accrued interest		<u>29 669</u>
3 614 334			3 402 340
<u>32 467</u>	Contributions pledged by Governments for current and prior years	(Note 6)	<u>261 057</u>
<u>3 646 801</u>			<u>3 663 397</u>
LIABILITIES AND RESERVE			
226 928	Accounts payable		231 808
<u>3 011</u>	Due to UNDP		<u>-</u>
<u>229 939</u>			<u>231 808</u>
<u>32 467</u>	Contributions pledged by Governments		<u>261 057</u>
Reserve			
3 335 302	Balance as at 1 January		3 384 395
49 093	Excess of expenditure over income		
<u>          </u>	(1983: Excess of income over expenditure)		<u>(213 863)</u>
<u>3 384 395</u>	Balance as at 31 December		<u>3 170 532</u>
<u>3 646 801</u>			<u>3 663 397</u>

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

## STATEMENT XI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Financing System for Science and Technology for DevelopmentStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR			
494 465	Voluntary contributions from Governments	(Schedule 14)	350 327
1 048 996	Cost-sharing contributions	(Schedule 15)	10 000
1 884 528	Interest income		1 075 343
<u>40 701</u>	Miscellaneous income		<u>89 737</u>
<u>3 468 690</u>			<u>1 525 407</u>
	Less: Expenditure		
5 292 441	Project costs		4 646 852
530 582	Reimbursement of programme support costs to executing agencies		299 908
<u>1 749 256</u>	Administrative and programme support costs	(Schedule 21)	<u>1 477 128</u>
7 572 279			6 423 888
-	Adjustment to prior years' programme expenditure		<u>277 514</u>
<u>7 572 279</u>			<u>6 701 402</u>
<u>(4 103 589)</u>	Excess of expenditure over income		<u>(5 175 995)</u>
ASSETS			
	Cash		
63	Convertible currencies		57
13 371 481	Investments	(Schedule 17)	11 323 085
2 609 797	Operating funds provided to executing agencies		2 409 281
58 520	Due from UNDP	(Note 4)	30 143
415 427	Accounts receivable and deferred charges		465 890
<u>206 471</u>	Accrued interest		<u>186 447</u>
16 661 759			14 414 903
<u>2 571 997</u>	Contributions pledged by Governments for current and prior years	(Note 6)	<u>2 527 994</u>
<u>19 233 756</u>			<u>16 942 897</u>
LIABILITIES AND RESERVES			
61 996	Accounts payable		31 664
1 823 519	Unliquidated obligations of executing agencies		1 383 633
<u>426 726</u>	Due to sub-trust funds	(Statement XVIII)	<u>3 835 614</u>
<u>2 312 241</u>			<u>5 250 911</u>
<u>2 571 997</u>	Contributions pledged by Governments		<u>2 527 994</u>
	Reserve		
18 425 924	Balance as at 1 January		14 312 446
<u>(4 103 589)</u>	Excess of expenditure over income		<u>(5 175 995)</u>
14 322 335			9 136 451
9 889	Less: Transfer to Programme Reserve	(Note 17)	<u>7 007</u>
<u>14 312 446</u>	Balance as at 31 December*		<u>9 129 444</u>
<u>37 072</u>	Programme Reserve	(Note 17)	<u>34 548</u>
<u>19 233 756</u>			<u>16 942 897</u>

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	15 635 826	6 196 398
Unencumbered funds	-	2 933 046
Allocations in excess of resources	<u>(1 323 380)</u>	<u>-</u>
	<u>14 312 446</u>	<u>9 129 444</u>

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

## STATEMENT XII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Special Fund for Land-locked Developing CountriesStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR			
51 627	Voluntary contributions from Governments	(Schedule 14)	116 738
72 908	Interest income		81 022
<u>17 561</u>	Miscellaneous income		<u>22 789</u>
<u>142 096</u>			<u>220 549</u>
	Less: Expenditure		
108 576	Project costs		111 104
<u>14 115</u>	Reimbursement of programme support costs to executing agencies		<u>14 787</u>
122 691			125 891
<u>70 000</u>	Adjustment to prior years' programme expenditure		<u>72 456</u>
<u>192 691</u>			<u>198 347</u>
	Excess of income over expenditure		
<u>(50 595)</u>	(1983: Excess of expenditure over income)		<u>22 202</u>
ASSETS			
778 591	Investments	(Schedule 17)	969 504
16 338	Operating funds provided to executing agencies		-
62 674	Due from UNDP	(Note 4)	130
140 205	Accounts receivable and deferred charges		76 887
<u>3 385</u>	Accrued interest		<u>-</u>
1 001 193			1 046 521
<u>136 946</u>	Contributions pledged by Governments for current and prior years	(Note 6)	<u>94 899</u>
<u>1 138 139</u>			<u>1 141 420</u>
LIABILITIES AND RESERVE			
-	Operating funds payable to executing agencies		6 499
<u>65 343</u>	Unliquidated obligations of executing agencies		<u>81 970</u>
<u>65 343</u>			<u>88 469</u>
<u>136 946</u>	Contributions pledged by Governments		<u>94 899</u>
	Reserve		
986 445	Balance as at 1 January		935 850
<u>(50 595)</u>	Excess of income over expenditure (1983: Excess of expenditure over income)		<u>22 202</u>
<u>983 850</u>	Balance as at 31 December*		<u>958 052</u>
<u>1 138 139</u>			<u>1 141 420</u>

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	343 641	464 742
Unencumbered funds	<u>592 209</u>	<u>493 310</u>
	<u>935 850</u>	<u>958 052</u>

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



## STATEMENT XIII

## UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP Trust Fund for the Nationhood Programme of the Fund for NamibiaStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR			
1 304 008	Contributions from the United Nations Fund		
426 195	for Namibia (Nationhood Programme)	(Schedule 14)	806 961
<u>11</u>	Interest income		350 441
	Miscellaneous income		<u>9 201</u>
<u>1 730 214</u>			<u>1 166 603</u>
2 128 637	Less: Expenditure		
	Project costs		1 122 754
<u>123 192</u>	Reimbursement of programme support costs		
	to executing agencies		<u>98 596</u>
<u>2 251 829</u>			<u>1 221 350</u>
1 085 078	Transfer of interest income to the		
	United Nations	(Note 18)	371 917
<u>(1 606 693)</u>	Excess of expenditure over income		<u>(426 664)</u>
ASSETS			
3 625 608	Investments	(Schedule 17)	2 256 701
19 108	Due from UNDP	(Note 4)	893 126
<u>38 198</u>	Accrued interest		<u>28 267</u>
<u>3 682 914</u>			<u>3 178 094</u>
LIABILITIES AND RESERVE			
505 942	Operating funds payable to executing agencies		592 234
<u>416 315</u>	Unliquidated obligations of executing agencies		<u>251 867</u>
<u>922 257</u>			<u>844 101</u>
4 367 350	Reserve		
<u>(1 606 693)</u>	Balance as at 1 January		2 760 657
	Excess of expenditure over income		<u>(426 664)</u>
<u>2 760 657</u>	Balance as at 31 December*		<u>2 333 993</u>
<u>3 682 914</u>			<u>3 178 094</u>

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	2 388 740	1 567 332
Unencumbered funds	<u>371 917</u>	<u>766 661</u>
	<u>2 760 657</u>	<u>2 333 993</u>

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

## STATEMENT XIV

## 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 1984

(United States dollars)

UNDP Trust Fund 1983	Additional Contributions 1983		UNDP Trust Fund 1984	Additional contributions 1984
INCOME AND EXPENDITURE FOR THE YEAR				
2 289 807	-	Allocations from the Voluntary Fund for the		
-	-	United Nations Decade for Women		
441 810	-	Voluntary contributions from Governments (Schedule 14)	2 453 287	-
(1 178)	-	Interest income (Schedule 15)	-	500 000
		Miscellaneous income (expenditure)	533 092	-
			(9 122)	-
2 730 439	-		2 977 257	500 000
		Less: Expenditure		
1 846 679	109 710	Project costs	2 370 066	150 391
229 062	11 408	Reimbursement of programme support	179 290	13 956
		costs to executing agencies		
2 075 741	121 118		2 549 356	164 347
-	-	Adjustment to prior years' programme	(71 809)	71 839
		expenditure		
2 075 741	121 118		2 477 547	236 186
		Transfer of interest income to the		
630 217	-	United Nations (Note 19 (a))	540 282	-
		Excess of income over expenditure	(40 572)	263 814
24 481	(121 118)	(excess of expenditure over income)		
		ASSETS		
-	100 000	Government letter of credit		
4 891 157	-	Investments (Note 19 (b))	-	500 000
2 291 374	-	Operating funds provided to executing agencies (Schedule 17)	4 389 010	-
-	405 000	Due from UNDP	3 004 151	-
40 097	-	Accrued interest (Note 4)	-	383 882
			37 845	-
7 222 628	505 000		7 431 006	883 882
		LIABILITIES AND RESERVE		
129 031	-	Accounts payable	129 031	-
-	121 118	Operating funds payable to executing agencies	-	236 186
255 772	-	Unliquidated obligations of executing agencies	367 433	-
553 073	-	Due to UNDP (Note 4)	690 362	-
			1 186 826	236 186
937 876	121 118	Reserve		
		Balance as at 1 January	6 284 752	383 882
6 260 271	505 000	Excess of income over expenditure	(40 572)	263 814
		(excess of expenditure over income)		
24 481	(121 118)	Balance as at 31 December*	6 244 180	647 696
6 284 752	383 882		7 431 006	883 882
7 222 628	505 000			

\* Represented by:

	UNDP Trust Fund 1983	Additional contributions 1983	UNDP Trust Fund 1984	Additional contributions 1984
Unspent allocations	5 375 023	144 627	5 529 891	271 688
Unencumbered funds	909 729	239 255	714 289	376 008
	6 284 752	383 882	6 244 180	647 696

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

## STATEMENT XV

## UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP Energy AccountStatus of funds as at 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
INCOME AND EXPENDITURE FOR THE YEAR			
841 335	Voluntary contributions from Governments	(Schedule 14)	72 895
4 008 251	Cost-sharing contributions	(Schedule 15)	3 664 920
315 652	Interest income		710 175
<u>32</u>	Miscellaneous income (expenditure)		<u>(15 180)</u>
<u>5 165 270</u>			<u>4 432 810</u>
	Less: Expenditure		
3 094 360	Project costs		3 437 653
39 934	Reimbursement of programme support costs to executing agencies		54 409
<u>39 554</u>	Administrative and programme support costs		<u>70 194</u>
<u>3 173 848</u>			<u>3 562 256</u>
<u>1 991 422</u>	Excess of income over expenditure		<u>870 554</u>
ASSETS			
5 532 417	Investments	(Schedule 17)	6 427 253
226 811	Operating funds provided to executing agencies		348 134
264 099	Due from UNDP	(Note 4)	34 490
<u>15 915</u>	Accrued interest		<u>33 786</u>
<u>6 039 242</u>			<u>6 843 663</u>
<u>644 356</u>	Contributions pledged by Governments for current and prior years	(Note 6)	<u>176 252</u>
<u>6 683 598</u>			<u>7 019 915</u>
LIABILITIES AND RESERVE			
68 380	Accounts payable		61 650
<u>192 476</u>	Unliquidated obligations of executing agencies		<u>133 073</u>
<u>260 856</u>			<u>194 723</u>
<u>644 356</u>	Contributions pledged by Governments		<u>176 252</u>
	Reserve		
3 786 964	Balance as at 1 January		5 778 386
<u>1 991 422</u>	Excess of income over expenditure		<u>870 554</u>
<u>5 778 386</u>	Balance as at 31 December*		<u>6 648 940</u>
<u>6 683 598</u>			<u>7 019 915</u>

\* Represented by:

	<u>1983</u>	<u>1984</u>
Unspent allocations	1 529 508	6 984 590
Unencumbered funds (allocation in excess of resources) (Note 20)	<u>4 248 878</u>	<u>(335 650)</u>
	<u>5 778 386</u>	<u>6 648 940</u>

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

## STATEMENT XVI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP  
Trust funds established by the Administrator  
Status of funds as at 31 December 1984

(United States dollars)

	Trust Fund for Technical Assistance and Bank Projects in Jamaica, Panama and Zambia	Initial Initiative against Unemployment (IMUACT)	Trust Fund for the Training of Specialists from Developing Countries	UNDP Trust Fund for Action on Development Issues	Trust Fund for Special Technical Cooperation for the Least Developed Countries	UNDP Trust Fund for Developing Countries Afflicted by Pneumonia and Malnutrition	UNDP Trust Fund for Economic and Social Operation among Developing Countries	Trust Fund for the Nigerian Specialists to the Nigerian Petroleum Train- ing in Sumatra	Trust Fund for the Training in Specialized from Develop- ing Countries	UNDP Trust Fund for Assistance to Refugees in Africa	UNDP Trust Fund to Poverty and Hunger in Africa
<b>INCOME AND EXPENDITURE FOR THE YEAR</b>											
Contributions from Governments and other sources	(Schedule 14)	161 061	1 520 734	803 846	-	41 448	7 105	1 558 469	101 522	5 010 000	-
Interest income	-	-	42 057	-	50 691	3 976 777	566 383	-	-	-	168
Miscellaneous income	-	-	-	-	50 691	-	-	1 558 469	101 522	5 010 000	168
<b>Less: Expenditure</b>											
Reimbursement of programme support costs to executing agencies	3 426 055	151 029	1 409 683	654 087	336 489	8 160 238	37 719	1 677 523	-	-	-
Adjustment to prior years' programme expenditure	251 291	-	185 125	32 704	37 014	-	-	218 976	-	-	-
	3 878 146	151 029	1 594 808	686 791	373 503	8 160 238	37 719	1 895 601	-	-	-
	-	-	48 844	-	-	-	-	-	-	-	-
	3 379 146	151 029	1 643 652	686 791	373 503	8 160 238	37 719	1 895 601	-	-	-
Excess of income over expenditure (Excess of expenditure over income)	(180 189)	10 032	(70 864)	117 055	(332 812)	(4 142 013)	535 769	(337 132)	101 522	5 010 000	168
<b>ASSETS</b>											
Investments	(Schedule 17)	-	-	-	-	31 496 782	6 067 799	-	-	5 000 000	-
Operating funds provided to executing agencies	(Note 4)	462 843	2 944 095	371 191	6 540 742	34 971	297 012	1 558 469	101 522	10 000	168
Interest income	-	340	-	-	1 105 931	1 105 931	33 063	-	-	-	-
	-	340	-	-	6 540 742	32 837 684	6 318 676	1 558 469	101 522	5 010 000	168
Contributions pledged by Governments for current and prior years	(Note 6)	800 002	2 944 095	371 191	6 540 742	-	-	-	-	85 000	-
	1 282 725	340	-	-	-	32 837 684	6 378 674	1 558 469	101 522	5 095 000	168
<b>LIABILITIES AND RESERVE</b>											
Accounts payable	-	-	-	-	-	3 150	-	-	-	-	-
Operating funds payable to executing agencies	-	13 234	282 343	-	-	-	-	1 339 978	-	-	-
Unliquidated obligations of executing agencies due to UNDP	(Note 4)	629 390	790 993	154 900	262 494	2 846 493	28 000	556 523	-	-	-
	-	12 894	1 073 336	154 900	262 494	9 702	28 000	1 895 601	-	-	-
Contributions pledged by Governments	-	-	-	-	-	-	-	-	-	85 000	-
Reserve	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 January	233 441	(22 926)	1 941 623	99 236	6 600 660	33 920 272	5 814 595	-	-	-	-
Excess of income over expenditure (Excess of expenditure over income)	(180 189)	10 032	(70 864)	117 055	(332 812)	(4 142 013)	(535 769)	(337 132)	101 522	5 010 000	168
Balance as at 31 December*	1 282 725	340	2 944 095	216 291	6 540 742	29 778 259	6 378 674	1 558 469	101 522	5 010 000	168
	-	-	-	-	-	32 637 684	-	-	-	-	-
	914 785	-	731 103	216 291	351 113	13 050 099	1 977 281	2 984 399	-	5 010 000	168
Unliquidated obligations	(1 094 533)	(12 894)	1 139 656	216 291	5 926 735	16 720 160	4 373 393	(2 241 231)	101 522	5 010 000	168
Allocations in excess of resources	(146 747)	(12 894)	1 870 759	216 291	6 277 948	29 778 259	6 350 674	(337 132)	101 522	5 010 000	168

\* Represented by:

Unliquidated obligations  
Unliquidated 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 1984**

(United States dollars)

	Fund of the United Nations for the Development of West Iran	United Nations Trust Fund for Operational Programmes in Lesotho	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland	UNROB Residual Funds - Bangladesh	Trust Fund Programme of Zaïre	UNDP Development Study Programme
<b>INCOME AND EXPENDITURE FOR THE YEAR</b>						
Voluntary contributions from Governments	-	185 700	201 922	-	-	36 024
Interest income	-	64 159	864	-	-	12 047
Miscellaneous income	-	3 328	-	-	-	-
	-	253 187	202 786	-	-	48 071
<b>Less:</b>						
Expenditure	41 870	365 686	44 143	-	11 330	38 116
Project costs	-	-	-	-	-	-
Reimbursement of programme support costs to executing agencies	2 094	48 672	5 739	-	-	-
	43 964	414 358	49 882	-	11 330	38 116
Adjustment to prior years' programme expenditure	-	102 419	-	-	-	-
	43 964	516 777	49 882	-	11 330	38 116
Excess of income over expenditure (Excess of expenditure over income)	(43 964)	(263 590)	152 904	-	(11 330)	9 955
<b>ASSETS</b>						
Investments	-	746 664	61 184	-	-	-
Operating funds provided to executing agencies	-	63 274	628	-	5 411	98 142
Due from UNDP	-	3 966	-	90 627	-	50 000
Accounts receivable and deferred charges	-	-	-	-	-	-
	-	813 904	61 812	90 627	5 411	148 142
Contributions pledged by Governments and other contributors for current and prior years	-	-	-	-	-	100 000
	-	813 904	61 812	90 627	5 411	248 142
<b>LIABILITIES AND RESERVE</b>						
Operating funds payable to executing agencies	-	-	59 159	-	-	-
Unliquidated obligations of executing agencies	-	118 682	-	-	-	2 900
Contributions pledged by Governments and other contributors	-	118 682	59 159	-	-	2 900
Reserve	-	-	-	-	-	100 000
Balance as at 1 January	43 964	958 812	(150 251)	90 627	16 741	135 287
Excess of income over expenditure (Excess of expenditure over income)	(43 964)	(263 590)	152 904	-	(11 330)	9 955
	-	695 222	2 653	90 627	5 411	145 242
Balance at at 31 December*	-	813 904	61 812	90 627	5 411	248 142
	-	-	-	-	-	-
<b>* Represented by:</b>						
Unspent allocations	-	573 137	(486)	-	5 340	34 939
Unencumbered funds	-	122 085	3 139	90 627	-	110 303
	-	695 222	2 653	90 627	5 411	145 242

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

## STATEMENT XVIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Statement of income and expenditure of sub-trust funds established by the AdministratorStatus of funds as at 31 December 1984

(United States dollars)

<u>Trust Fund</u>	<u>Donor</u>	<u>Balance 1 January 1984</u>	<u>Contributions received</u>	<u>Interest income</u>	<u>Expenditure</u>	<u>Balance 31 December 1984</u>
<b>1. UNITED NATIONS CAPITAL DEVELOPMENT FUND</b>						
Trust Fund for Rice Irrigation in Tombouctou Province	Austria	122 368	117 801	940	153 662	87 447
Trust Fund for the Construction of Regional Abattoirs in Segou and Sikasso	Belgium	306 529	-	19 003	-	325 532
Trust Fund for the Community Water Supply and Sanitation Project in Nepal	Bischoffliches Hilfswerk Misereor E.V.	209 242	-	15 720	439 473	(214 511) a/
Trust Fund for Construction and Maintenance of Priority Feeder Roads	Italy	72 221	-	8 151	34 118	46 254
Trust Fund for Rehabilitation of Rural Water Reservoirs	Italy	604 482	-	14 250	631 486	(12 754) a/
		<u>1 314 842</u>	<u>117 801</u>	<u>58 064</u>	<u>1 258 739</u>	<u>23 968</u>
			(Schedule 16)			(Statement VII)
<b>2. UNITED NATIONS FINANCING SYSTEM FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT</b>						
Goodwill Mission	Jordan, Kuwait, Pakistan, Saudi Arabia	37 333	-	3 691	(3 848)	44 872
Special Purpose Contribution Agreements with the Federal Republic of Germany	Federal Republic of Germany	-	1 012 142	-	575 917	436 225
Trust Fund for Project Formulation and Design	Italy	37 585	-	288	23 681	14 192
Regional Non-destructive Testing Network for Latin America and the Caribbean - Phase II	Italy	-	539 850	-	180 688	359 162
Development of National Scientific and Technological Capacity in Natural Resources Remote Sensing through Aerial and Satellite Photo Interpretation	Italy	-	118 650	-	-	118 650
Strengthening the National Capacity for Mineral Prospection	Italy	-	658 000	-	107 904	550 096
Application of Technologies Appropriate for Rural Areas - Phase II	Italy	-	936 000	-	53 753	882 247
Technological Information Pilot System	Italy	-	1 472 600	-	197 403	1 275 197
Trust Fund for the Establishment of the Beijing Institute for Computer Software (BIS)	Norway	351 808	-	34 358	231 193	154 973
		<u>426 726</u>	<u>4 737 242</u>	<u>38 337</u>	<u>1 366 691</u>	<u>3 835 614</u>
			(Schedule 16)			(Statement XI)

## STATEMENT XVIII (concluded)

<u>Trust Fund</u>	<u>Donor</u>	<u>Balance</u> <u>1 January 1984</u>	<u>Contributions</u> <u>received</u>	<u>Interest</u> <u>income</u>	<u>Expenditure</u>	<u>Balance</u> <u>31 December 1984</u>
<b>3. UNITED NATIONS TRUST FUND FOR SUDANO-SAHELIAN ACTIVITIES</b>						
Establishment of a Thematic Cartography for the Operation of Rehabilitation of Feline Sorts in the Region of Limo Salum	Canada	-	90 000	-	118 829	(28 829) b/
National Institutional Support and Fuel Wood Plantation Establishment in Dese	Finland	-	442 000	-	22 437	419 563
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Niger	Italy	-	967 000	-	686 038	280 962
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Senegal	Italy	-	4 248 000	-	3 280 985	967 015
Construction, Improvement and Maintenance of Runways and Secondary Roads in Boa Vista and Mario Island, Cape Verde	Italy	-	1 400 000	-	1 379 193	20 807
Strengthening of the project "Development of Agricultural Statistics" to include livestock activities	Italy	-	850 000	-	372 402	477 598
Installation of Hand Pumps on Existing Boreholes in Mali	Italy	-	120 000	-	-	120 000
Establishment of Work Programme for Fuel Wood Plantation Establishment in Somalia	Sweden	-	98 888	-	98 888	-
Management of Grazing Resources around Permanent Water Supplies	Sweden	-	704 830	-	243 519	461 311
Creation of Family Wood Lots in the Region of Koudougou	Sweden	-	506 579	-	368 349	138 230
Promotion and production of Improved Cooking Stoves	Sweden	-	39 380	-	99 321	(59 941) c/
Improvement of Cooking Stoves in the Sahel	Sweden	-	74 780	-	117 529	(42 749) c/
Reforestation in South-East Niger	Sweden	-	287 418	-	252 479	34 939
		-	9 828 875	-	7 039 969	2 788 906
			(Schedule 16)			(Statement IX)

a/ Covered by receivables for 1984 and prior years (Schedule 16).

b/ Covered by receivables for 1984 (Schedule 16).

c/ Covered by receivables for 1985 and future years (Schedule 16).

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

## SCHEDULE 1

## UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

## Part I: Status of voluntary contributions pledged as at 31 December 1984

(United States dollars)

Donor a/	Balance 31 December 1983	Additions and adjustments b/	Pledges for 1985 c/		Total	Collected in 1984	Balance 31 December 1984	Composition of balance	
			Local currency	United States dollar equivalent				For 1984 and prior years	For 1985 and future years
Afghanistan (US dollars)	33 000	-	-	33 000	66 000	33 000	33 000	-	33 000
Albania (new leks)	5 714	-	-	6 571	12 285	5 714	6 571	-	6 571
Algeria (US dollars)	870 878	-	46 000	834 000	1 704 878	834 000	870 878	36 878	834 000
Antigua and Barbuda	99 713	-	-	-	99 713	-	99 713	99 713	-
Argentina	248 400	-	-	-	300 000	300 000	-	-	-
Australia	-	51 600	-	-	300 000	-	-	-	-
Austria (US dollars)	7 090 000	13 445 378	-	-	13 445 378	13 445 378	7 169 721	-	7 169 721
Bahamas (US dollars)	-	(352 920)	-	7 169 721	13 906 801	6 737 080	14 945	-	14 945
Bahrain (US dollars)	56 000	50 290	-	14 945	65 235	50 290	14 945	-	14 945
Bangladesh (US dollars)	193 900	-	-	56 000	112 000	56 000	56 000	-	56 000
Barbados (US dollars)	-	-	-	228 000	421 900	193 900	228 000	-	228 000
Belgium (francs)	10 909 091	29 390	600 000 000	33 506	62 896	29 390	33 506	-	33 506
Belize	55 556	(652 681)	-	9 756 098	20 012 508	10 256 410	9 756 098	-	9 756 098
Benin	547	-	-	-	55 556	-	55 556	55 556	-
Bermuda	-	-	-	-	547	-	547	-	-
Bhutan (US dollars)	5 000	3 405	-	-	3 403	-	-	-	-
Bolivia (US dollars)	283 000	60 000	-	5 700	10 700	-	10 700	5 000	5 700
Botswana (pula)	17 156	(3 096)	60 000	60 000	403 000	-	403 000	343 000	60 000
Brazil	4 139 880	2 195 960	30 500	20 608	34 668	14 060	20 608	-	20 608
Bulgaria (leva)	670 050	-	-	771 573	6 335 840	1 391 638	4 944 202	4 944 202	771 573
Burkina Faso (CFA francs)	6 295	(763)	760 000	1 000 000	1 441 623	670 050	771 573	-	771 573
Burma (kyat)	111 111	1 367 253	900 000	104 651	7 660	-	697 609	592 958	104 651
Burundi	48 413	(332)	-	-	48 081	33 344	14 737	14 737	-
Byelorussian Soviet Socialist Republic (roubles)	177 632	(4 555)	135 000	158 765	331 342	173 077	158 265	-	158 265
Cameroon	193 111	377 685	85 000 000	180 851	751 647	570 796	180 851	-	180 851
Canada	47 967 480	1 985 432	-	-	49 952 912	49 952 912	-	-	-
Cape Verde (US dollars)	5 000	-	-	-	5 000	-	5 000	5 000	-
Chile (US dollars)	970 000	(150 000)	-	820 000	1 640 000	820 000	820 000	-	820 000
China (US dollars)	1 750 000	-	-	1 880 000	3 630 000	1 750 000	1 880 000	-	1 880 000
Colombia (US dollars)	1 433 366	- (1)	-	988 100	2 421 465	101 365	2 320 100	1 332 000	988 100
Comoros (US dollars)	-	-	-	1 000	1 000	-	1 000	-	1 000
Congo (CFA francs)	12 107	(1 469)	6 000 000	12 766	23 404	-	23 404	10 638	12 766
Cook Islands (US dollars)	40 325	5 000	-	5 000	50 325	36 459	13 866	8 866	5 000
Costa Rica (US dollars)	337 704	174 832	-	210 000	722 536	235 527	487 009	277 009	210 000
Cuba (pesos)	783 368	632	774 890	860 989	1 644 989	784 000	860 989	-	860 989
Cyprus (US dollars)	174 000	-	-	199 000	373 000	174 000	199 000	-	199 000
Czechoslovakia (koruny)	643 212	567 539	-	-	1 210 751	573 224	637 527	27 068	610 459 d/
Democratic Kampuchea	1 454	-	-	-	1 454	-	1 454	1 454	-
Democratic People's Republic of Korea (won)	-	-	600 000	242 915	242 915	242 915	-	-	-
Democratic Yemen (US dollars)	10 600	-	-	12 100	22 700	-	12 100	-	12 100
Denmark (kroner)	108 979 593	36 729 710	-	-	145 709 303	40 436 576	105 272 727	-	105 272 727 d/
Djibouti (US dollars)	6 034	-	-	-	7 034	-	7 034	6 034	1 000
Dominica	121 437	-	-	1 000	121 437	-	103 249	103 249	-
Dominican Republic	-	420 000	-	-	420 000	149 695	270 305	270 305	-
Ecuador (US dollars)	1 290 092	-	-	494 000	1 784 092	1 011 219	772 873	278 873	494 000
Egypt (pounds)	691 979	-	568 585	691 979	1 383 958	691 979	691 979	-	691 979
El Salvador (US dollars)	399 590	210 040	-	210 032	819 662	244 000	575 662	365 630	210 032
Equatorial Guinea	-	6 854	-	-	6 854	6 854	-	-	-
Ethiopia	146 341	(1 413)	-	-	14 928	144 928	-	-	-
Fiji (dollars)	43 137	6 863	44 000	40 000	90 000	50 000	40 000	-	40 000
Finland (markkaa)	8 620 690	17 836 439	57 000 000	8 976 378	35 433 907	8 504 773	26 929 134	-	26 929 134 d/
France (francs)	27 343 188	4 882	247 000 000	26 276 596	54 074 918	27 479 173	26 595 745	319 749	26 276 596
Gambia (dalasis)	-	-	20 000	5 000	9 882	4 882	5 000	-	5 000



SCHEDULE 1 (continued)

Donor a/	Balance 31 December 1983	Additions and adjustments b/	Pledges for 1985 c/		Total	Collected in 1984	Balance 31 December 1984	Composition of balance	
			Local currency	United States dollar equivalent				For 1984 and prior years	For 1985 and future years
German Democratic Republic (marks)	370 370	14 216	1 000 000	327 869	712 455	384 586	327 869	-	327 869
Germany, Federal Republic of (Deutsche mark)	42 962 963	(1 639 155)	117 000 000	38 360 656	79 684 464	41 323 808	38 360 656	-	38 360 656
Greece (US dollars)	1 351 048	(1)	-	1 037 400	2 388 447	882 022	1 506 425	469 025	1 037 400
Grenada (US dollars)	102 061	-	-	8 827	110 888	31 353	79 535	70 708	8 827
Guatemala (quetzales)	193 612	-	189 000	189 000	382 612	189 000	193 612	4 612	189 000
Guinea (US dollars)	31 937	409	-	1 000	33 346	12 346	21 000	20 000	1 000
Guyana (dollars)	202 884	114 134	600 000	141 177	458 195	277 334	180 861	39 684	141 177
Haiti (US dollars)	10 000	22 500	-	2 000	34 500	32 500	2 000	-	2 000
Holy See (US dollars)	4 000	-	-	2 000	6 000	4 000	2 000	-	2 000
Honduras (lempiras)	28 000	25 000	125 000	62 500	115 500	43 500	72 000	9 500	62 500
Hong Kong	73 219	-	-	-	73 219	23 219	50 000	-	50 000 d/
Hungary (forint)	662 582	32 565	32 500 000	658 162	1 353 365	695 147	658 162	-	658 162
Iceland (krónur)	171 000	(66 263)	3 428 000	87 005	191 742	105 367	86 382	-	86 382
Iceland (krónur)	171 000	(66 263)	3 428 000	87 005	191 742	105 367	86 382	-	86 382
India (rupees)	7 455 269	(413 015)	85 000 000	7 172 956	14 215 254	7 042 254	7 172 956	-	7 172 956
Indonesia (US dollars)	1 100 000	1 702 430	-	2 796 000	5 598 430	2 802 430	2 796 000	-	2 796 000
Iran (Islamic Republic of) (US dollars)	-	-	-	50 000	50 000	-	50 000	-	50 000
Ireland (pounds)	-	1 058 340	1 070 000	1 090 724	2 149 064	1 058 340	1 090 724	-	1 090 724
Israel (shekels)	104 507	-	3 739 404	70 000	174 507	133 272	41 235	-	41 235
Italy (lire)	26 380 368	(123 365)	60 000 000 000	31 578 947	57 835 930	26 256 963	31 578 947	-	31 578 947
Ivory Coast	176 337	21 167	-	-	197 504	42 553	154 951	-	154 951
Jamaica (dollars)	58 013	(13 053)	205 000	51 250	96 210	-	96 210	44 960	51 250
Japan	-	58 822 000	-	-	58 822 000	38 400 000	20 422 000	20 422 000	-
Jordan	260 000	279 650	-	-	539 650	539 650	-	-	-
Kenya (shillings)	88 235	134 198	1 200 000	79 576	302 009	222 433	79 576	-	79 576
Kuwait	-	570 000	-	-	570 000	570 000	-	-	-
Lao People's Democratic Republic (US dollars)	39 200	-	-	19 600	58 800	39 200	19 600	-	19 600
Lebanon	1 223 814	(1 123 814)	-	-	100 000	-	100 000	100 000	-
Lesotho (maloti)	96 035	-	45 500	25 706	121 741	-	121 741	96 035	25 706
Liberia	175 000	-	-	-	175 000	-	175 000	175 000	-
Luxembourg (frances)	67 909	2 563	3 735 000	60 732	131 204	70 472	60 732	-	60 732
Madagascar (frances)	205 248	(46 497)	98 108 400	158 751	317 502	-	317 502	158 751	158 751
Malawi (kwacha)	29 688	(680)	38 000	25 503	54 511	29 008	25 503	-	25 503
Malaysia (US dollars)	385 000	-	-	385 000	770 000	385 000	385 000	-	385 000
Maldives (US dollars)	1 800	-	-	1 800	3 600	1 800	1 800	-	1 800
Maldives (US dollars)	1 800	-	-	1 000	1 000	-	1 000	-	1 000
Malta (US dollars)	-	-	-	-	73 093	73 093	-	-	-
Malta	-	73 093	-	-	73 093	-	-	-	-
Mauritania	66 247	-	-	-	66 247	-	66 247	66 247	-
Mauritius	4 175	51 747	-	-	55 922	55 922	-	-	-
Mexico	-	992 471	-	-	992 471	992 471	-	-	-
Monaco (frances)	3 394	(61)	32 000	3 404	6 737	3 333	3 404	-	3 404
Mongolia (tugrik)	173 900	(1 020)	598 672	157 961	330 841	172 860	157 961	-	157 961
Morocco (dirhams)	230 577	(23 183)	1 674 200	177 728	385 122	192 001	193 121	15 393	177 728
Mozambique	-	61 176	-	-	61 176	61 176	-	-	-
Nepal (US dollars)	23 000	46 000	-	57 500	126 500	69 200	57 500	-	57 500
Netherlands (guilder-s)	42 640 264	3 837 614	144 000 000	41 739 130	88 217 008	46 477 878	41 739 130	-	41 739 130
New Zealand (dollars)	-	-	1 950 000	1 282 895	1 282 895	1 282 895	-	-	-
Nicaragua	96 730	-	-	-	96 730	7 416	89 312	89 312	-
Nigeria	1 342 262	(61 159)	-	-	1 281 123	651 400	629 723	629 723	-
Niue (US dollars)	-	5 000	-	5 000	10 000	5 000	5 000	-	5 000
Norway (kroner)	48 400 000	99 324 902	400 000 000	45 197 740	192 922 642	45 625 902	147 296 740	147 296 740 g/	45 625 902
Oman (US dollars)	75 000	-	-	-	75 000	75 000	75 000	-	75 000
Pakistan (rupees)	1 815 454	-	25 200 000	1 718 963	3 534 417	1 815 454	1 718 963	-	1 718 963
Panama (balboas)	356 000	-	389 000	389 000	778 000	389 000	389 000	-	389 000
Papua New Guinea	36 646	(273)	35 000	26 882	63 255	36 283	26 972	90	26 882
Paraguay (US dollars)	80 000	30 000	-	30 000	140 000	58 527	81 473	51 473	30 000
Peru (US dollars)	1 122 174	-	-	429 647	1 551 822	214 824	1 336 998	907 351	429 647
Philippines (pesos)	1 016 599	526 719	7 700 000	385 965	1 929 283	631 399	1 297 864	385 965	385 965
Poland (zlotys)	583 537	(14 630)	60 540 000	496 230	1 065 137	568 907	496 230	-	496 230

SCHEDULE 1 (continued)

Donor a/	Balance 31 December 1983	Additions and adjustments b/	Pledges for 1985 c/		Total	Collected in 1984	Balance 31 December 1984	Composition of balance	
			Local currency	United States dollar equivalent				Prior years	For 1985 and future years
Portugal (escudos)	2 673	111 910	20 000 000	120 482	235 065	114 583	120 482	-	120 482
Qatar (US dollars)	-	-	-	200 000	200 000	-	200 000	-	200 000
Republic of Korea (US dollars)	893 000	-	-	893 000	1 786 000	893 000	893 000	-	893 000
Romania	1 753 435	135 831	-	-	1 889 266	550 491	1 338 775	-	1 338 775 d/
Rwanda (US dollars)	15 000	-	-	-	15 000	15 000	-	-	-
Saint Christopher and Nevis	27 101	(1)	-	-	27 100	18 255	8 845	8 845	-
Saint Lucia	93 554	-	-	-	93 554	-	93 554	93 554	-
Saint Vincent and the Grenadines	85 885	-	-	-	85 885	16 765	69 120	69 120	-
Samoa	6 250	6 329	-	-	12 579	6 329	6 250	6 250	-
Sao Tome and Principe (cobras)	-	938	56 000	1 244	2 182	938	1 244	-	1 244
Saudi Arabia (US dollars)	3 500 000	-	-	3 500 000	7 000 000	3 500 000	3 500 000	-	3 500 000
Senegal (US dollars)	381 223	-	-	100 000	481 223	144 544	336 679	236 679	- 100 000
Seychelles (US dollars)	2 000	-	-	1 000	3 000	1 000	2 000	1 000	1 000
Sierra Leone (leones)	119 274	36 000	190 000	76 000	231 274	76 000	155 274	79 274	76 000
Singapore	-	100 000	-	-	100 000	100 000	-	-	-
Solomon Islands (US dollars)	-	4 000	-	4 500	8 500	8 500	-	-	-
Somalia	2 589	(841)	-	-	1 748	-	1 748	1 748	-
Spain (pesetas)	2 640 000	(71 528)	463 478 480	2 726 344	5 294 816	2 538 472	2 726 344	-	2 726 344
Sri Lanka (US dollars)	955 064	(1)	-	857 736	1 812 799	875 183	937 616	79 880	857 736
Sudan (US dollars)	1 600 000	-	-	200 000	1 800 000	78 125	1 721 875	1 521 875	200 000
Suriname (US dollars)	-	-	-	40 000	40 000	-	40 000	-	40 000
Swaziland (emalangeni)	25 210	(7 699)	30 000	16 950	34 461	9 036	25 425	8 475	16 950
Sweden (kronor)	135 000 000	38 526 500	-	-	173 526 500	44 955 071	128 571 429	-	128 571 429 d/
Switzerland (francs)	55 045 872	(4 797 262)	-	-	50 248 610	16 968 610	33 280 000	-	33 280 000 d/
Syrian Arab Republic	-	283 526	-	-	283 526	283 526	-	-	-
Thailand (US dollars)	1 001 030	(14 447)	-	1 001 030	2 002 060	1 001 030	1 001 030	-	1 001 030
Togo	250 121	-	-	235 674	235 674	233 334	2 340	2 340	-
Tokelau Islands (US dollars)	2 500	-	-	2 850	5 350	-	2 850	-	2 850
Tonga (US dollars)	166 667	-	-	10 000	20 000	-	20 000	10 000	10 000
Trinidad and Tobago	280 570	-	-	-	166 667	-	166 667	166 667	-
Tunisia (dinars)	1 151 168	(25 840)	206 000	254 635	509 365	254 730	254 635	-	254 635
Turkey (US dollars)	18 348	(7 728)	9 000 000	15 929	26 549	318 867	1 932 301	832 301	1 100 000
Uganda (shillings)	-	-	-	-	-	-	26 549	10 620	15 929
Ukrainian Soviet Socialist Republic (roubles)	444 079	(11 387)	337 500	395 662	828 354	432 692	395 662	-	395 662
Union of Soviet Socialist Republics (roubles)	1 958 225	(35 148)	1 500 000	1 758 499	3 681 576	1 923 077	1 758 499	-	1 758 499
United Arab Emirates	675 000	7 549	-	-	682 549	7 549	675 000	675 000	-
United Kingdom of Great Britain and Northern Ireland (pounds)	27 737 226	(931 832)	20 000 000	24 213 075	51 018 469	26 805 394	24 213 075	-	24 213 075
British Virgin Islands	7 500	-	-	-	7 500	7 500	-	-	-
Cayman Islands (US dollars)	5 000	13 808	-	5 700	24 508	18 608	5 700	-	5 700
Montserrat	44 279	-	-	-	44 279	32 222	12 057	12 057	-
Turks and Caicos Islands	2 000	6 032	-	-	8 032	6 032	2 000	2 000	-
United Republic of Tanzania	115 037	(35 582)	-	-	79 455	56 754	22 701	22 701	-
United States of America	160 000 000	-	-	165 000 000	325 000 000	155 000 000	170 000 000	5 000 000	165 000 000
Uruguay	-	600 000	-	-	600 000	200 000	400 000	400 000	-
Vanuatu (US dollars)	-	-	-	2 000	2 000	-	2 000	-	2 000
Venezuela (US dollars)	268 979	2 200 000	-	1 100 000	3 568 979	2 200 000	1 368 979	268 979	1 100 000
Viet Nam (US dollars)	12 000	-	-	13 000	25 000	10 004	14 996	13 000	13 000
Yemen Arab Republic (US dollars)	35 523	(715)	-	-	47 918	16 212	31 706	18 596	13 110
Yugoslavia (new dinars)	1 323 136	(227 636)	128 419 425	949 711	2 045 211	973 866	1 071 343	121 634	949 711
Zambia (kwacha)	244 717	(32 341)	280 000	142 857	355 233	209 794	145 439	2 582	142 857
Zimbabwe (dollars)	83 333	(5 072)	100 000	68 966	147 227	78 261	68 966	-	68 966
Total	806 871 790	275 073 555	-	442 764 978	1 524 710 323	651 135 792	873 574 531	43 194 305	830 380 226

(Statement I)

(Note 5)

(Footnotes on following page)

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

b/ Includes, in addition to exchange adjustments, pledges made in 1984 for 1986 and 1987. Also includes adjustments to pledges for 1985 announced in previous years by the following Governments: Czechoslovakia, Denmark, Sweden and Switzerland.

c/ Represents pledges made in 1984 only.

d/ Includes the following future years' pledges announced for years 1986 and 1987 in the currency shown in the parentheses:

<u>Donor</u>	<u>Pledges for 1986</u>		<u>Pledges for 1987</u>	
	<u>Local</u> <u>currency</u>	<u>United States</u> <u>dollar equivalent</u>	<u>Local</u> <u>currency</u>	<u>United States</u> <u>dollar equivalent</u>
Czechoslovakia (koruny)	310 000	25 599	-	-
Denmark (kroner)	386 000 000	35 090 909	386 000 000	35 090 909
Finland (markkaa)	57 000 000	8 976 378	57 000 000	8 976 378
Hong Kong (US dollars)	-	25 000	-	-
Norway (US dollars)	-	49 591 000	-	52 508 000
Romania (lei)	8 300 000	677 551	-	-
Sweden (kronor)	375 000 000	42 857 143	375 000 000	42 857 143
Switzerland (francs)	40 000 000	16 000 000	-	-
Total	-	153 243 580	-	139 432 430

SCHEDULE 1 (concluded)

Part II: Status of voluntary contributions to the Special Measures Fund for the Least Developed Countries as at 31 December 1984

Donor a/	(United States dollars)									
	Balance		Additions and		Pledges for 1985		Collected		Balance	
	31 December 1983		adjustments		Local currency	United States dollar equivalent	Total	in 1984	31 December 1984	Composition of balance For 1984 and prior years
Bhutan (US dollars)	1 440	-	-	-	-	1 580	3 020	-	3 020	1 440
Burundi	6 879	(375)	-	-	-	-	6 504	-	6 504	6 504
Egypt (pounds)	42 332	-	-	-	17 392	21 166	63 498	21 166	42 332	21 166
Finland (markkaa)	689 655	12 099	-	-	5 000 000	787 402	1 489 156	701 754	787 402	787 402
France (francs)	1 818 182	33 670	-	-	7 000 000	744 681	2 596 533	1 851 852	744 681	744 681
Malawi (kwacha)	1 714	(33)	-	-	1 865	1 252	2 933	1 424	1 509	1 252
Norway (kroner)	2 933 333	(94 623)	-	-	-	-	2 838 710	2 838 710	-	-
Sao Tome and Principe (dobras)	-	469	-	-	20 000	444	913	469	444	444
Sierra Leone (leones)	4 000	(3 000)	-	-	2 500	1 000	2 000	1 000	1 000	1 000
Sweden (kronor)	10 625 000 b/	(277 243)	-	-	15 000 000	1 339 286	11 687 043	5 972 757	5 714 286	5 714 286
Switzerland (francs)	2 431 193	(222 860)	-	-	6 000 000	2 400 000	4 608 333	2 208 333	2 400 000	2 400 000
Total	18 553 728	(551 896)	-	-	-	5 296 811	23 298 643	13 597 465	9 704 178	29 367
										9 671 811

(Note 5)

(Statement 1)

a/ The description shown in parentheses represents the currency in which the 1985 pledge was denominated.

b/ Includes Skr 35 million, equivalent to \$US 4,375,000, being Sweden's pledge for 1985, which was announced in previous years.

SCHEDULE 2

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' assessed programme costs as at 31 December 1984

(United States dollars)

<u>Government</u>	Balance <u>31 December 1983</u>	Collected <u>in 1984</u>	Balance <u>31 December 1984</u>
Spain	71 528	71 528	-
	<u>71 528</u>	<u>71 528</u>	<u>-</u>
	(Note 1 (a))	(Statement I)	

SCHEDULE 3

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' and other contributors' cost-sharing contributions as at 31 December 1984

Governments and other contributors	Recorded in current year		Collected in 1984		Balance		Composition of balance		
	For 1984 and prior years	For future years	Total	For future years	Total	31 December 1984	For 1983 and prior years	For 1984	For 1985 and future years
	Years	Years		Years			Years		Years
Algeria	1 473 374	1 633 063	6 321 322	1 007 651	375 636	1 383 287	4 938 035	2 013 637	2 924 398
Arab Fund for Economic and Social Development	33 166	-	33 168	33 168	-	-	-	-	-
Arab Gulf Programme for United Nations Development and Organizations	272 999	1 562 000	4 387 034	2 012 820	103 000	2 115 820	2 271 214	705 966	1 565 248
Argentina	10 751 815	-	10 947 022	701 929	3 512	705 441	53 306	9 542 278	645 997
Australia	471 606	(111 333)	642 683	642 683	-	642 683	-	-	-
Bahamas	23 331	-	73 188	73 188	-	73 188	-	-	-
Bahrain	629 025	-	1 049 723	979 337	-	979 337	-	70 386	-
Barbados	9 000	-	9 000	-	-	-	6 000	3 000	-
Belgium	54 564	333 334	554 564	166 606	154 658	321 324	233 240	54 564	110 076
Belize	36 000	28 340	121 000	-	-	-	25 750	66 910	28 340
Bolivia	316 670	114 130	687 063	412 583	2 510	415 093	121 000	3 000	111 620
Botswana	737 000	-	737 000	-	-	737 000	157 350	-	-
Brazil	2 876 123	1 422 146	5 045 197	2 015 483	2 081 033	4 096 516	948 681	230 821	650 907
British Virgin Islands	15 000	-	15 000	-	-	-	15 000	-	15 000
Cameroon	143 703	3 745 715	4 683 583	674 443	-	674 443	4 009 140	263 425	3 745 715
Canada	1 470 678	4 743 529	7 459 028	808 321	153 385	961 706	6 497 322	1 330 018	5 167 304
Caribbean Development Bank	60 000	60 000	120 000	60 000	60 000	120 000	-	-	-
Central African Customs and Economic Union (UDEAC)	3 300	-	-	-	-	-	-	-	-
Chile	100 000	154 863	397 120	181 903	-	181 903	215 217	15 354	184 863
China	240 000	750 000	1 990 000	1 240 000	500 000	1 740 000	-	-	230 000
Colombia	2 360 312	1 029 359	4 107 834	1 275 222	-	1 275 222	2 832 612	972 055	1 846 097
Congo	1 021 650	1 508 928	4 632 104	2 834 161	70 385	2 904 546	1 727 558	289 015	1 438 543
Cook Islands	215 560	22 000	237 560	101 989	-	101 989	135 571	52 842	82 729
Costa Rica	996 024	147 726	1 363 306	863 618	-	863 618	499 688	166 047	330 561
Cyprus	40 162	1 481	41 643	39 483	-	39 483	2 160	679	1 481
Czechoslovakia	20	2 961	5 723	2 762	-	2 762	-	-	2 961
Democratic Yemen	502 365	-	502 365	456 395	-	456 395	45 970	4 858	2 961
Djibouti	306 670	121 546	308 216	27 500	-	27 500	280 716	50 000	230 716
Dominica	9 000	-	9 000	-	-	-	6 000	3 000	-
Dominican Republic	436 326	-	670 326	661 326	-	661 326	9 000	3 000	-
Ecuador	1 149 037	69 736	1 637 693	573 286	45 491	618 777	1 018 916	414 229	604 687
Egypt	1 021 637	426 061	1 457 414	449 674	-	449 674	1 007 740	243 000	756 061
El Salvador	141 240	-	141 240	(100)	-	(100)	141 240	3 000	-
Ethiopia	370 000	-	370 000	48 000	-	48 000	138 240	-	322 000
Finland	88 938	-	93 200	93 200	-	93 200	-	-	-
France	59 172	41 420	100 592	59 172	41 420	100 592	-	-	-
Gabon	475 274	2 222 063	11 604 460	2 371 117	89 096	2 460 213	9 144 247	2 697 609	3 344 267
Germany, Federal Republic of	983 231	86 985	693 974	197 117	87 500	284 617	409 357	84 529	324 828
Ghana	-	-	105 968	105 968	-	105 968	-	-	-
Greece	207 132	48 443	255 575	103 942	-	103 942	151 633	103 190	48 443
Guatemala	122 500	31 400	435 000	312 229	-	312 229	122 771	91 371	31 400
Guinea	55 727	-	55 727	55 727	-	55 727	-	-	-
Guinea-Bissau	14 000	96 000	110 000	-	-	-	110 000	14 000	96 000
Guyana	9 000	-	9 000	-	-	-	6 000	3 000	-
Haiti	126 888	-	177 988	171 012	-	171 012	9 000	3 000	-
Honduras	3 259 417	945 922	3 486 629	1 476 583	22 603	1 499 186	3 976	-	-
Hungary	-	2 961	5 723	2 762	2 961	5 723	1 987 443	408 775	1 570 987
Iceland	-	-	(878)	(878)	-	-	-	-	-
India	300 404	-	325 404	25 000	-	25 000	-	300 404	-
Indonesia	1 294 434	479 789	6 597 297	5 461 199	-	5 461 199	1 136 098	307 275	479 789
Inter-American Development Bank	400 000	278 700	820 000	400 000	-	400 000	-	141 300	278 700

SCHEDULE 3 (continued)

Governments and other contributors	Recorded in current year		Collected in 1984		Composition of balance		
	For 1984		For 1984		For 1983 and prior years		
	Balance 31 December 1983	For future years	Total	For future years	Balance 31 December 1984	For 1984 years	For 1985 and future years
International Fund for Agricultural Development	-	626 527	834 027	207 500	626 527	-	626 527
International Monetary Fund	238 670	75 418	238 670	49 582	113 670	-	113 670
International Telecommunication Union (United States of America)	-	-	7 000	7 000	-	-	-
Iran (Islamic Republic of)	-	-	398 206	398 206	-	-	-
Iraq	54 075	-	299 322	245 272	54 050	-	-
Italy	1 094 288	2 775 788	5 954 080	194 449	5 759 631	2 663 578	2 891 476
Ivory Coast	522 124	294 826	715 611	38 208	677 403	382 577	294 826
Jamaica	588 935	174 420	622 185	94 184	353 581	281 008	69 373
Japan	-	200 000	200 000	200 000	-	3 200	-
Jordan	398 432	866 351	761 978	(105 370)	811 676	185	810 679
Kenya	560 443	846 587	286 144	55 672	560 443	-	-
Kuwait	1 752 031	582 289	1 869 643	281 812	1 381 729	603 321	482 662
Latin American Association for Integration	62 699	-	62 690	62 690	-	-	-
Latin American Centre for Development Administration	9 852	-	9 852	-	-	-	-
Lebanon	2 151 779	1 448 742	2 176 079	233 260	1 796 579	-	1 796 579
Liberia	12 018 814	142 500	302 100	140 000	162 100	19 600	142 500
Libyan Arab Jamahiriya	62 283	3 029 471	7 108 045	492 011	5 784 253	448 821	5 335 432
Malawi	-	-	62 283	62 283	-	-	-
Malaysia	998 498	501 026	501 026	501 026	-	-	-
Mexico	241 472	1 489 627	623 936	-	865 691	152 734	712 957
Miscellaneous	300 077	955 797	1 255 874	623 936	264 472	204 449	204 449
Morocco	167 351	25 174	1 214 560	991 402	1 104 442	42 222	1 062 220
Nepal	247 807	1 017 190	1 264 997	104 703	647 264	647 264	-
Netherlands	2 593 192	470 330	6 000 127	617 733	3 125 714	3 511	2 839 574
Netherlands Antilles	440	2 936 605	2 477 382	397 031	440	440	18
Nicaragua	105 394	493 191	493 191	492 751	60 018	60 000	-
Niger	606 303	2 178	448 401	386 223	-	-	-
Nigeria	2 258 533	-	-	-	2 583 979	1 624 525	770 118
Norway	-	770 118	7 313 615	4 729 636	-	-	-
Oman	978 860	62 478	754 717	754 717	-	-	-
OECD Special Fund	2 431 108	45 784	1 087 122	820 354	157 130	27 899	127 222
Panama	1 646 509	345 000	2 961 851	109 638	1 017 751	322 027	695 724
Papua New Guinea	19 786	4 992	1 616 374	772 513	843 861	585 053	258 808
Paraguay	201 947	312 357	643 982	77 800	566 182	250 725	312 357
Peru	1 173 941	104 896	306 843	249 896	56 947	47 947	9 000
Poland	561 882	102 828	1 421 650	806 861	614 789	182 424	385 967
Portugal	(39 516)	2 762	5 723	2 762	418 865	3 006	415 859
Qatar	1 575 536	946 348	1 468 714	599 919	1 693 556	161 091	1 532 465
Republic of Korea	-	1 650 510	2 900 460	702 196	-	-	-
Rwanda	9 000	30 500	30 500	30 500	386 400	3 000	386 400
Saint Christopher and Nevis	9 000	386 400	600 000	213 600	9 000	3 000	-
Saint Lucia	-	-	9 000	-	9 000	3 000	-
Samoa	-	120 000	120 000	-	120 000	-	-
Saudi Arabia	37 574 003	18 424 519	42 207 718	9 236 886	27 981 903	605 251	27 334 656
Singapore	-	741 500	796 300	41 600	754 700	13 200	741 500
Spain	-	286 596	429 780	91 670	338 110	51 514	286 596
Sri Lanka	39 152	143 184	407 310	139 152	268 158	79 693	108 465
Sudan	198 870	179 693	441 336	382 436	58 900	58 900	-
Swaziland	227 274	356 923	595 791	223 159	372 632	4 115	356 923
Sweden	12 912	325 889	728 105	335 755	392 350	53 549	325 889
Switzerland	25 975	620 000	1 117 748	497 748	498 862	12 912	498 862
Syrian Arab Republic	-	20 000	30 000	-	30 000	10 000	20 000
Thailand	-	50 000	144 279	94 279	50 000	-	-
Tokelau Islands	75 000	-	75 000	70 000	5 000	-	-

SCHEDULE 3 (concluded)

Governments and other contributors	Balance 31 December 1983	Recorded in current year		Collected in 1984		Composition of balance			
		For 1984 and prior years	For future years	For 1984 and prior years	For future years	Balance 31 December 1984	For 1983 and prior years	For 1984	For 1985 and future years
Trinidad and Tobago	-	-	2 110 750	-	2 110 750	-	-	-	-
Trust Territory of the Pacific Islands	180 000	(115 010)	135 144	200 134	14 220	122 095	-	1 171	120 924
Tunisia	108 155	247 788	585 272	941 215	136 136	656 676	12 361	131 193	513 122
Turkey	1 573 186	88 901	289 054	1 951 141	3 561	1 190 173	222	365 366	824 585
United Nations Educational, Scientific and Cultural Organization (UNESCO)	13 000	(13 000)	-	-	-	-	-	-	-
Uganda	1 830 874	101 600	-	1 932 474	328 300	286 074	-	101 674	184 400
United Arab Emirates	1 662 965	(787 248)	1 743 261	2 618 978	615 717	1 790 950	-	260 000	1 530 950
United Kingdom of Great Britain and Northern Ireland	153 520	(13 770)	-	-	-	-	-	-	-
Cayman Islands	-	14 327	-	139 750	-	-	-	-	-
United Nations	237 510	(10 026)	(8 484)	14 327	-	-	-	-	-
United Nations Centre for Human Settlements (Habitat)	-	-	-	219 000	-	189 000	-	128 400	60 600
Office of the United Nations Disaster Relief Co-ordinator (UNDRO)	-	145 504	35 096	180 600	-	55 600	-	20 504	35 096
United Nations High Commissioner for Refugees (UNHCR)	-	200 000	-	200 000	-	-	-	-	-
United Nations Trust Fund for Sudan-Sahelian Activities	-	145 410	-	145 410	-	-	-	-	-
United Republic of Tanzania	-	260 243	16 000	276 243	16 000	-	-	-	-
Uruguay	114 863	(20 291)	28 509	8 218	28 509	88 871	88 871	-	-
United States of America	547 397	(101 152)	-	13 711	(40 000)	53 711	-	53 711	-
Vanuatu	29 697	(96 250)	84 000	535 147	-	256 483	27 957	102 526	126 000
Venezuela	3 441 659	10 300	10 300	50 297	-	16 277	-	5 977	10 300
World Bank	445 831	445 831	1 312 440	5 199 930	195 611	3 502 926	-	898 771	2 604 155
Yemen Arab Republic	264 787	(74 914)	-	438 250	-	183 250	-	162 000	21 230
Yugoslavia	173 463	115 930	474 000	1 854 852	648	588 300	114 948	-	473 352
Zambia	1 455 766	586 000	586 000	701 930	-	700 000	-	114 000	586 000
Zimbabwe	-	58 544	-	58 544	-	-	-	-	-
	-	125 000	125 000	125 000	47 414	77 586	-	-	77 586
<b>Total</b>	<b>135 333 096</b>	<b>4 606 183</b>	<b>69 093 369</b>	<b>209 032 658</b>	<b>15 223 723</b>	<b>125 060 577</b>	<b>5 810 183</b>	<b>32 829 052</b>	<b>86 421 342</b>

(Statement 1)

a/ Contributions outstanding for 1983 and prior years 5 810 183  
Contributions outstanding for 1984 32 829 052  
38 639 235  
(Note 5)



SCHEDULE 4

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' and other contributors' cash counterpart contributions  
as at 31 December 1984

(United States dollars)

Governments and other contributors	Recorded in current year			Collected in 1984			Composition of balance			
	Balance 31 December 1983	For 1984 and prior years	For future years	Total	For 1984 and prior years	For future years	Total	Balance 31 December 1984	For 1983 and prior years	For 1984 and future years
Algeria	743 463	(121 546)	67 700	689 617	130 461	-	130 461	559 156	340 497	127 440
Bolivia	12 943	(12 123)	-	770	-	-	-	770	-	-
Brazil	374 753	(156 926)	(8 812)	209 015	102 703	53 159	155 862	53 153	10 670	30 483
Cameroun	1 063 478	(50 934)	(25 514)	987 030	270 493	93 933	364 426	622 604	65 976	556 628
Chile	250 000	43 805	-	293 805	43 805	-	43 805	250 000	-	97 170
China	20 000	-	-	20 000	20 000	-	20 000	-	-	-
Colombia	388 907	152 484	-	541 391	340 166	-	340 166	201 225	90 755	110 470
Costa Rica	-	23 553	193 438	216 991	23 553	193 438	216 991	-	-	-
Djibouti	14 707	(7 910)	-	6 797	-	-	-	6 797	3 136	2 910
Ecuador	304 764	(124 678)	-	180 086	(305)	-	(305)	180 391	180 391	-
Egypt	2 590 051	(21 917)	1 382 814	3 950 948	976 049	191 164	1 167 213	2 783 735	386 004	375 207
Greece	-	38 559	73 469	112 028	-	-	-	112 028	-	38 559
Guatemala	69 550	135 000	286 215	490 765	50 000	-	50 000	440 765	69 550	85 000
Honduras	100 000	63 481	175 900	339 381	63 481	-	63 481	275 900	100 000	74 262
India	9 842	144 737	201 416	355 995	72 939	-	72 939	283 056	1 115	-
Indonesia	20 000	(10 000)	-	10 000	10 000	-	10 000	-	-	-
Iran (Islamic Republic of)	1 560	(82)	-	1 478	-	-	-	1 478	1 478	-
Jamaica	-	243 781	380 771	624 552	219 631	380 771	600 402	24 150	-	24 150
Kenya	1 498	142 710	-	144 208	142 857	-	142 857	1 351	1 351	-
Malaysia	30 592	-	-	30 592	20 000	-	20 000	10 592	10 592	-
Mekong Committee	21 274	-	-	21 274	21 274	-	21 274	-	-	-
Miscellaneous	110 000	-	-	110 000	110 000	-	110 000	-	-	-
Morocco	633 713	(74 395)	111 829	671 147	122 850	-	122 850	548 297	-	182 983
Mozambique	48 953	(12 291)	27 150	88 394	-	-	-	88 394	-	27 361
Pakistan	2 041 485	(35 484)	(39 563)	1 966 438	1 569 917	-	1 569 917	396 521	-	-
Papua New Guinea	-	19 223	-	19 223	(8 136)	-	(8 136)	-	-	-
Paraguay	-	(8 136)	-	(8 136)	(9 400)	-	(9 400)	-	-	-
Portugal	-	(9 400)	-	(9 400)	27 619	-	27 619	-	-	-
Republic of Korea	21 096	6 523	-	703	703	-	703	-	-	-
Sao Tome and Principe	-	703	-	703	100 011	-	100 011	13 177 771	203 401	464 224
Saudi Arabia	15 179 322	(6 689 435)	6 942 333	15 432 220	2 154 438	-	2 254 449	56 196	56 196	12 510 146
Senegal	63 952	(7 756)	-	56 196	-	-	-	2 193 530	716 395	472 192
Somalia	1 406 015	302 990	991 594	2 700 599	507 069	-	507 069	840	-	1 004 943
Sri Lanka	885	(45)	-	840	-	-	-	70 865	24 038	6 971
Sudan	39 063	(8 054)	39 856	70 865	50 112	-	50 112	-	-	-
Thailand	50 112	-	-	50 112	-	-	-	-	-	-
Trust Territory of the Pacific Islands	7 500	(7 500)	-	-	-	-	-	-	-	-

SCHEDULE 4 (concluded)

Governments and other contributors	Recorded in current year		Collected in 1984		Composition of balance		
	For 1984	For 1984 and prior years	For 1984 and prior years	For future years	Balance 31 December 1984	For 1983 and prior years	For 1984 and future years
			Total		Total		
Tunisia	141 460	(10 540)	130 920	-	130 920	-	-
Turkey	18 834	(1 723)	16 100	-	16 753	358	-
Uruguay	12 500	(3 671)	8 829	-	7 406	59 347	58 989
Venezuela	266 136	189 367	734 565	-	227 363	1 423	-
Viet Nam	12 500	-	12 500	-	12 500	507 202	366 996
Yugoslavia	-	10 870	10 870	-	-	-	-
Zimbabwe	-	74 130	74 130	-	74 130	10 870	-
Fund total	25 960 908	(5 648 098)	31 451 457	1 012 476	8 533 050	2 263 513 a/	2 271 881 a/
							18 383 013

(Statement I)

a/ Contributions outstanding for 1983 and prior years 2 263 513  
Contributions outstanding for 1984 2 271 881  
4 535 394  
(Note 5)

# SCHEDULE 5

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

## Miscellaneous income and expenditure for the year ended 31 December 1984

(United States dollars)

<u>1983</u>			<u>1984</u>
35 135 691	Income from investments		46 584 996
60 940	Interest on construction loans		461 184
58 994	Miscellaneous income from accounts of executing agencies (net)		17 203
(812 648)	Interest on cost-sharing contributions transferred to extrabudgetary resources		(3 053 029)
	Net sundry income (expenditure):		
	Savings in liquidating obligations of prior biennium	3 587 168	
	Bank charges	(47 257)	
	Other	<u>1 456 760</u>	
<u>1 770 937</u>			<u>4 996 671</u>
36 213 914			49 007 025
(18 830 717)	Net losses on exchange and revaluation of currencies	(Note 1 (c))	(28 443 959)
17 383 197	Total	(Statement I)	<u>20 563 066</u>

SCHEDULE 6

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

1984 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	Cash counterpart	Subtotal	Programme support costs	Total
	Country	Regional	Inter- regional	Global							
United Nations	70 340	3 262	307	-	73 909	-	2 221	479	76 709	10 511	87 220
ECA	-	5 624	-	-	5 624	-	-	-	5 891	766	6 657
ECE	-	650	-	-	650	-	11	-	-	91	741
ECLAC	-	1 338	-	-	1 338	-	-	-	1 340	187	1 527
ECWA	-	632	-	-	632	-	-	-	632	82	714
ESCAP	-	5 452	-	-	5 452	-	-	126	5 578	712	6 290
UNIDO	51 964	2 052	(43)	-	53 973	43	436	388	56 622	7 890	64 512
UNCTAD	2 919	2 852	1 371	-	7 142	-	19	-	7 161	996	8 157
UNCHS	9 728	2	-	-	9 730	382	383	-	10 509	1 409	11 918
UNEP	32 289	2 783	249	-	35 321	(4)	14	14	37 334	5 223	42 557
FAO	93 161	12 424	1 511	292	107 388	440	1 925	92	110 517	15 129	125 646
UNESCO	31 868	4 127	15	-	36 010	54	303	133	36 500	5 051	41 551
ICAO	20 861	2 594	-	-	23 455	-	72	36	23 543	3 731	27 294
WHO	8 834	2 442	289	1 325	12 890	5	292	-	13 187	1 809	14 996
World Bank	21 753	4 783	4 127	2 610	33 273	304	128	1 880	35 585	3 317	38 902
UNEP	649	546	-	-	1 195	401	-	-	1 596	351	1 947
ITU	14 190	4 040	-	-	18 230	-	224	31	18 485	2 483	20 968
WHO	8 262	3 491	-	-	11 753	9	63	-	11 825	1 723	13 548
IMU	3 905	2 344	226	-	6 475	-	61	-	6 536	1 100	7 636
WFO	577	614	-	-	1 191	-	-	134	1 325	292	1 617
IAEA	1 879	364	-	-	2 243	-	6	-	2 249	495	2 744
ITC	3 612	1 173	779	-	5 564	-	143	192	5 899	749	6 648
WFO	214	329	-	-	543	-	-	-	543	70	613
AFESD	-	62	-	-	62	-	-	-	62	8	70
AEDB	4 596	-	-	-	4 596	-	-	-	4 677	608 b/	5 285
Governments	13 916	3 196	1	-	17 113	214	81	-	18 272	317	18 589
UNV	2 341	602	66	-	3 009	2	314	298	3 623 e/	-	3 623
UNDP	14 234	4 209	744	11 832	31 019	3 119	1 537	45	35 720 e/	5 027 c/	40 747
TOTAL (inclusive of cost-sharing)	412 092	71 987	9 642	16 059	509 780	5 327	1 782	5 095	532 590	70 127 d/	602 717
Charged to:											
Sources of funds as per column heading	348 015	65 605	7 735	15 294	436 649 e/	5 313 e/	1 782 e/	5 095 e/	459 121	61 918	521 039
Cost-sharing	64 077	6 382	1 907	765	73 131	14	324	-	73 469 e/	8 209	81 678
TOTAL (inclusive of cost-sharing)	412 092	71 987	9 642	16 059	509 780	5 327	1 782	5 095	532 590	70 127 e/	602 717

a/ Includes 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 \$US.

d/ Includes \$130,765 charged to government cash counterpart contribution (statement IV).

e/ As shown in statement I to the nearest \$US.

SCHEDULE 7

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Biennial budget appropriations for 1984-1985 and expenditure for the year ended 31 December 1984

(United States dollars)

	Appropriations for 1984-1985			Expenditure in 1984			Net expendi- ture 1984	Unencumbered balance as at 31 December 1984
	Gross appropria- tions	Estimated income	Net approp- riations	Disbursements 1984	Unliquidated obligations as at 31 December 1984	Gross expendi- ture 1984		
UNDP core activities	294 628 800	51 164 200	243 464 600	119 979 243	6 566 233	126 545 476	104 220 018	139 244 582
Office for Projects Execution	13 303 600	13 303 600	-	6 671 158	241 297	6 912 455	-	-
Inter-Agency Procurement Services Unit	2 171 200	2 171 200	-	966 433	39 350	1 005 783	-	-
United Nations Volunteers programme	6 389 000	1 037 900	5 351 100	2 844 011	41 200	2 885 211	2 467 230	2 883 870
UNSO-UNDP/UNEP joint venture (institutional support)	2 190 100	1 203 500	986 600	834 498	54 661	889 159	386 381	600 219
Information Referral System for Technical Co-operation among Developing Countries	636 200	41 700	594 500	283 783	26 400	310 183	279 525	314 975
Consultative Group on International Agricultural Research	900 000	-	900 000	450 000	-	450 000	450 000	450 000
	320 218 900	68 922 100	251 296 800	132 029 126	6 969 141	138 998 267	107 803 154	143 493 646
							(Note 14)	(Statement I)

SCHEDULE 8

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Extrabudgetary income and expenditure for the year ended 31 December 1984

(United States dollars)

	Balance as at 31 December 1983	Income received in 1984	Transfer between reserves in 1984	Expenditure			Balance available as at 31 December 1984
				Disbursements 1984	"Inliquidated obligations as at 31 December 1984	Savings in liquidating prior year obligations	
Support services provided by UNDP core activities to UNDP non-core activities and trust funds administered by UNDP	3 310 994	5 105 812	-	4 307 520	459 001	(44 749)	3 695 034
Administrative support of acti- vities financed by the Reserve for Construction loans to Governments	8 755	3 575	-	7 232	-	-	5 098
Programme and administrative support in field offices	2 105 098	6 218 894	9 191	2 059 310	14 550	(8 556)	6 267 879
Total	5 424 847	11 328 281	9 191	6 374 062	473 551	(53 305)	9 968 011
		(Statement I)	(Statement IV)			(Statement I)	(Statement II)

SCHEDULE 9

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Expert hiatus financing, extended sick leave costs and compensation  
payments for the year ended 31 December 1984

(United States dollars)

<u>1983</u>	<u>Expert hiatus financing</u>	<u>1984</u>
28 869	ILO	25 671
361 434	FAO	160 856
11 008	UNESCO	12 841
65 426	ICAO	5 772
-	United Nations Department of Technical	
-	Co-operation for Development	2 233
	ESCAP	38 549
<u>466 737</u>		<u>245 922</u>
	<u>Extended sick leave</u>	
46 748	United Nations	43 676
112 437	UNIDO	32 057
148 544	ILO	89 782
249 552	FAO	179 003
61 199	ICAO	38 868
14 885	ITU	13 853
-	UNESCO	9 556
-	WHO	74 528
<u>633 365</u>		<u>481 323</u>
	<u>Compensation payments to experts - financially completed projects</u>	
-	UNIDO	222 263
1 100 102		949 508
26 998	Programme support costs	-
<u>1 127 100</u>	Total	<u>949 508</u>
	(Statement I)	

## UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments as at 31 December 1984

(United States dollars)

<u>1983</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1984</u>
<u>Current accounts</u>				
4 780		Austrian schillings	0.5000	4 427
338		Belgian francs	a/	61 072
99		Cameroonian CFA francs	a/	-
60 635		Canadian dollars	a/	179 491
27 774		Danish kroner	a/	18 944
110 979		Deutsche mark	0.5000	30 013
14 731		Finnish markkaa	5.0000	4 170
16 852		French francs	a/	35 530
715		Israeli shekels	a/	312
522		Italian lire	a/	6 180
242 019		Japanese yen	1.5000	83 593
14 382		Netherlands guilders	a/	212 192
28 396		New Zealand dollars	a/	-
833 698		Norwegian kroner	a/	16 875
77 981		Pounds sterling	a/	53 098
1 111		Senegalese CFA francs	a/	981
15 622		Swedish kronor	a/	10 605
18 939		Swiss francs	0.2500	297 336
<u>4 129 394</u>		United States dollars	5.2500	<u>304 735</u>
<u>5 598 967</u>	Total			<u>1 319 554</u>
<u>Interest-bearing accounts</u>				
		United States dollars	11.1875	13 380 194
		United States dollars	10.7763	794 836
		United States dollars	9.5000	<u>6 664 271</u>
<u>27 017 801</u>	Total			<u>20 839 301</u>
<u>Call accounts</u>				
		United States dollars	11.2500	435 000
		Austrian schillings	6.5000	518 779
		Belgian francs	7.5000	577 236
		Canadian dollars	12.0000	1 114 504
		Danish kroner	10.0000	269 545
		Deutsche mark	5.0000	9 852 459
		French francs	11.2500	499 468
		Finnish markkaa	13.0000	159 055
		Italian lire	13.2500	144 737
		Norwegian kroner	11.2500	540 678
		Swedish kronor	13.0000	390 286
		Swiss francs	3.0000	268 000
		Pounds sterling	8.2500	<u>556 901</u>
<u>6 517 745</u>	Total			<u>15 326 648</u>
<u>Deposit-at-notice</u>				
<u>897 435</u>		Japanese yen	6.2500	<u>714 815</u>
<u>Time-deposits</u>				
		United States dollars	11.3750	5 000 000
		United States dollars	8.1250	35 000 000
		United States dollars	12.5625	10 000 000
		United States dollars	11.9500	10 000 000
		United States dollars	11.7500	10 000 000
		United States dollars	9.9375	6 000 000
		United States dollars	12.4375	7 000 000
		United States dollars	11.3750	5 000 000
		United States dollars	10.0000	7 000 000
		United States dollars	9.6800	15 000 000
		United States dollars	9.8125	5 000 000
		United States dollars	12.6250	10 000 000
		United States dollars	11.5000	10 000 000
		United States dollars	10.1875	6 000 000

a/ Interest rate varies.



SCHEDULE 10 (concluded)

<u>1983</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>		<u>1984</u>
	<u>Deposit-at-notice</u>				
		United States dollars	9.5000	10 000 000	
		United States dollars	10.0000	8 000 000	
		United States dollars	9.1250	5 000 000	
		United States dollars	9.0000	2 555 000	
		United States dollars	11.8750	15 000 000	
		United States dollars	9.6250	10 000 000	
		United States dollars	9.2500	8 246 824	
		United States dollars	12.5625	2 700 000	
161 488 495		United States dollars	11.5000	<u>1 400 000</u>	203 901 824
		Australian dollars	11.1000	4 482 759	
		Australian dollars	12.0000	862 069	
657 408		Australian dollars	12.1000	<u>3 448 276</u>	8 793 104
		Austrian schillings	7.0000	1 150 235	
		Austrian schillings	7.3750	399 061	
121 053		Austrian schillings	7.3750	<u>704 225</u>	2 253 521
		Belgian francs	11.1250	569 106	
		Belgian francs	11.2500	569 106	
		Belgian francs	11.2500	569 106	
		Belgian francs	11.2500	569 106	
		Belgian francs	11.2500	569 106	
		Belgian francs	11.2500	569 106	
		Belgian francs	11.2500	569 106	
		Belgian francs	11.3750	569 106	
7 605 455		Belgian francs	10.3750	569 106	5 691 060
		Belgian francs	10.3750	<u>569 106</u>	
		Canadian dollars	12.0000		3 435 114
1 869 919		Danish kroner	11.3750	454 545	
		Danish kroner	11.3750	454 545	
2 040 816		Danish kroner	11.3750	<u>454 545</u>	1 363 635
2 962 963		Deutsche mark	5.8750		229 509
		Finnish markkaa	14.6250	157 480	
517 241		Finnish markkaa	14.6250	<u>141 732</u>	299 212
		French francs	10.8750	2 872 340	
8 606 060		French francs	10.7500	<u>6 574 468</u>	9 446 808
		Italian lire	15.0000	526 316	
920 245		Italian lire	15.0000	<u>894 737</u>	1 421 053
		Japanese yen	6.4375	2 510 289	
7 159 375		Japanese yen	6.3125	<u>3 292 181</u>	5 802 470
		New Zealand dollars	14.0000	243 902	
1 100 000		New Zealand dollars	14.2500	<u>68 293</u>	312 195
9 313 531		Netherlands guilders	6.5000		1 318 840
		Norwegian kroner	12.5000	508 475	
320 000		Norwegian kroner	12.0000	<u>508 475</u>	1 016 950
1 200 300		Pakistani rupees	-	-	-
		Swedish kronor	13.1500	1 142 857	
		Swedish kronor	13.1000	685 714	
		Swedish kronor	13.0500	1 142 857	
4 775 000		Swedish kronor	13.0500	<u>457 143</u>	3 428 571
		Swiss francs	8.0000	8 000 000	
-		Swiss francs	5.5000	<u>1 680 000</u>	9 680 000
		Pounds sterling	10.0625	3 631 961	
		Pounds sterling	9.5000	1 937 046	
-		Pounds sterling	9.9375	<u>2 263 922</u>	7 832 929
<u>210 657 861</u>	Total				<u>266 226 795</u>
<u>250 689 809</u>	Grand total			(Statement II)	<u>304 427 113</u>

## SCHEDULE 11

## UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Operational Reserve as at 31 December 1984

(United States dollars)

<u>1983</u>	<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>1984</u>
	<u>Call accounts</u>			
55 046		Swiss francs	..	-
	<u>Time-deposits</u>			
		United States dollars	11.7500	5 000 000
		United States dollars	11.6500	15 000 000
		United States dollars	12.8750	5 000 000
		United States dollars	12.1250	10 000 000
55 000 000		United States dollars	10.9375	10 000 000
		United States dollars	12.1875	10 000 000
				55 000 000
3 000 000		Australian dollars	-	-
		Canadian dollars	12.0000	76 336
		Canadian dollars	12.0000	4 580 153
10 000 000		Canadian dollars	11.0000	2 290 076
		Canadian dollars	10.5000	3 053 435
				10 000 000
		Deutsche mark	5.5625	3 278 689
		Deutsche mark	5.6875	6 229 508
		Deutsche mark	5.6875	4 918 033
		Deutsche mark	5.8750	4 918 033
		Deutsche mark	5.9375	3 508 197
		Deutsche mark	6.1875	3 508 197
		Deutsche mark	6.1250	3 049 180
40 000 000		Deutsche mark	6.1875	4 918 033
		Deutsche mark	5.8750	5 672 130
				40 000 000
		Japanese yen	6.3750	1 646 091
		Japanese yen	6.5313	6 995 885
20 000 000		Japanese yen	6.3750	8 230 453
		Japanese yen	6.4375	3 127 571
				20 000 000
		Netherlands guilders	5.8750	6 043 478
		Netherlands guilders	5.8750	6 318 841
		Netherlands guilders	6.3125	2 898 551
16 000 000		Netherlands guilders	6.4375	4 637 681
		Netherlands guilders	6.5000	101 449
				20 000 000
2 000 000		Norwegian kroner	-	-
		Swiss francs	5.0000	1 200 000
6 651 376		Swiss francs	5.3750	1 480 000
		Swiss francs	5.5000	320 000
				3 000 000
		Pounds sterling	9.9375	3 631 961
		Pounds sterling	9.9375	1 368 039
				5 000 000
	<u>Participation in World Bank loans and bonds</u>			
		United States dollars	9.9200	10 000 000
		United States dollars	11.2600	5 000 000
45 000 000		United States dollars	11.2600	20 000 000
		United States dollars	12.7600	10 000 000
				45 000 000
2 293 578		Swiss francs	5.0625	2 000 000
				2 000 000
200 000 000	Total		(Statement II)	200 000 000

SCHEDULE 12

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments of the Reserve for Construction Loans to Governments  
as at 31 December 1984

(United States dollars)

**A. Construction loans**

<u>Borrower</u>	<u>Repayment period of loan</u>	<u>Balance 31 December 1983</u>	<u>Additional advances made in 1984</u>	<u>Repayments due for 1984 and prior years</u>	<u>Repayments received in 1984</u>	<u>Balance 31 December 1984</u>
United Republic of Tanzania, Government of	1975-1984	29 080	-	29 080	29 080	-
Botswana, Government of	1975-1989	296 555	-	45 240	45 240	251 315
Malawi, Government of						
- Phase I	1975-1990	123 135	-	17 361	17 361	105 774
- Phase II	1976-1991	101 014	-	12 075	12 075	88 939
- Phase III	1980-1995	50 544	-	2 851	2 851	47 693
- Phase IV	a/	880 551	65 578	-	-	946 129
East African Community b/	1976-1990	390 279	-	-	-	390 279
Lesotho, Government of	1976-1990	340 090	-	61 130	61 130	278 960
Rwanda, Government of	1976-1990	84 594	-	11 805	11 805	72 789
Swaziland, Government of	1976-1990	241 714	-	31 549	31 549	210 165
Burundi, Government of	1976-1991	185 206	-	11 037	11 037	174 169
Benin, Government of	1978-1993	302 398	-	27 343	302 398	-
Democratic Yemen, Government of	1984-1999	1 191 881	-	54 974	54 974	1 136 907
Angola, People's Republic of	1984-1999	2 308 290	742	114 100	114 100	2 194 932
Equatorial Guinea, Government of	a/	643 164	205 611	-	-	848 775
<b>Total</b>		<u>7 168 495</u>	<u>271 931</u>	<u>418 545</u>	<u>693 600</u>	<u>6 746 826</u>

(Statement II)

**B. Investments**

<u>Type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>
Time-deposits	United States dollars	9.2500	1 753 174
	United States dollars	9.0000	10 000 000
	United States dollars	9.0620	6 500 000
<b>Total</b>			<u>18 253 174</u>
<b>Grand total</b>			<u>25 000 000</u>

(Statement II)

a/ New housing loan repayment period will start when houses are completed.

b/ The "Mediation Agreement", which provides for settlement of the liabilities of the former East African Community, was signed in 1984. It provided for payment to UNDP of the housing loan. UNDP expects payment of the outstanding balance in 1985.

SCHEDULE 13

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Junior Professional Officers' Programme

Status of funds as at 31 December 1984

(United States dollars)

<u>Sources of financing</u>	<u>Balance 31 December 1983</u>	<u>Receipts</u>	<u>Subtotal</u>	<u>Disbursements</u>	<u>Balance 31 December 1984</u>
<u>Governments</u>					
Austria	23 673	-	23 673	43 079	(19 406)
Belgium	(1 271)	427 019	425 748	393 426	32 322
Canada	30 866	516 128	546 994	526 684	20 310
Denmark	519 848	1 235 872	1 755 720	1 059 127	696 593
Finland	102 818	366 062	468 880	183 654	285 226
France	169 873	271 962	441 835	252 424	189 411
Germany, Federal Republic of	369 381	492 791	862 172	569 444	292 728
Iran (Islamic Republic of)	58 687	-	58 687	58 687 a/	-
Italy	(569 946)	3 250 000	2 680 054	1 077 202	1 602 852
Japan	165 522	638 759	804 281	408 136	396 145
Luxembourg	-	-	-	28 996	(28 996)
Netherlands	65 939	1 983 490	2 049 429	2 000 371	49 058
Norway	186 302	204 012	390 314	183 213	207 101
Sweden	263 638	384 771	648 409	404 143	244 266
Switzerland	(385)	309 526	309 141	168 514	140 627
	<u>1 384 945</u>	<u>10 080 392</u>	<u>11 465 337</u>	<u>7 357 100</u>	<u>4 108 237</u>
					(Statement II)

a/ Balance transferred to programme cost-sharing for the Islamic Republic of Iran.

SCHEDULE 14

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Part I: Status of voluntary contributions pledged as at 31 December 1984

(United States dollars)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments a/	Pledges for 1985 b/		Total	Collected in 1984	Balance due 31 December 1984	Composition of balance	
			Local currency	United States dollars				For 1984 and prior years	For 1985 and future years
<u>Trust Fund for Assistance to Colonial Countries and Peoples</u>									
Gabon	100 000	(100 000)	-	-	-	-	-	-	-
Trust fund total	<u>100 000</u>	<u>(100 000)</u>	-	-	-	-	-	-	-
						(Statement VI)			
<u>United Nations Capital Development Fund</u>									
Afghanistan	2 000	-	-	2 000	4 000	2 000	2 000	-	2 000
Algeria	38 634	-	-	37 000	75 634	37 000	38 634	1 634	37 000
Argentina	700	-	-	-	700	-	700	700	-
Austria	15 789	(1 836)	300 000	14 085	28 038	13 953	14 085	-	14 085
Bangladesh	3 642	1	-	4 275	7 918	3 633	4 285	10	4 275
Belgium	272 727	(28 825)	30 000 000	487 805	731 707	-	731 707	243 902	487 805
Bhutan	1 650	-	-	1 810	3 460	-	3 460	1 650	1 810
Botswana	4 587	(828)	10 000	6 757	10 516	3 759	6 757	-	6 757
Burkina Faso	1 211	(147)	500 000	1 064	2 128	-	2 128	1 064	1 064
Burma	5 000	-	-	-	5 000	-	5 000	5 000	-
Cameroon	6 679	7	-	-	6 686	-	6 686	6 924	-
China	151 515	(6 587)	300 000	110 701	255 629	144 828	110 701	-	110 701
Cuba	23 049	19	20 000	22 222	45 290	23 068	22 222	-	22 222
Cyprus	-	1 000	-	1 000	2 000	1 000	1 000	-	1 000
Democratic Kampuchea	1 234	-	-	-	1 234	-	1 234	1 234	-
Democratic Yemen	1 760	-	-	1 940	3 700	1 760	1 940	-	1 940
Denmark	6 122 448	1 871 600	-	-	7 994 048	1 994 048	6 000 000	-	6 000 000 S/
Finland	991 379	(33 046)	6 600 000	1 039 370	1 997 703	958 333	1 039 370	-	1 039 370
France	-	-	1 000 000	106 383	106 383	-	106 383	-	106 383
Greece	10 000	-	-	10 000	20 000	10 000	10 000	-	10 000
Guatemala	-	1 000	-	-	1 000	1 000	-	-	-
Iran (Islamic Republic of)	15 000	-	-	-	15 000	-	15 000	15 000	-
Iraq	71 612	-	-	-	71 612	71 612	-	-	-
Italy	2 147 239	(305 134)	4 000 000 000	2 105 263	3 947 368	1 842 105	2 105 263	-	2 105 263
Jamaica	8 800	-	-	-	8 800	-	8 800	8 800	-
Japan	500 000	1 000 000	-	-	1 500 000	1 000 000	500 000	500 000	-
Laos People's Democratic Republic	3 000	-	-	1 500	4 500	1 500	3 000	1 500	-
Lesotho	3 000	-	2 500	1 412	4 412	3 000	1 412	-	1 412
Liberia	10 000	-	-	-	10 000	-	10 000	10 000	-
Malawi	7 265	(143)	8 000	5 369	12 491	6 107	6 384	1 015	5 369
Maldives	600	-	-	600	1 200	600	600	-	600
Mali	-	-	-	500	500	-	500	-	500
Mauritius	-	1 044	-	-	1 044	1 044	-	-	-

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments a/	Pledges for 1985 b/ United States dollars		Collected in 1984	Balance due 31 December 1984	Composition of balance	
			Local currency	United States dollars			For 1984 and prior years	For 1985 and future years
United Nations Capital Development Fund (continued)								
Morocco	12 674	(2 058)	-	-	-	10 616	10 616	-
Nepal	-	1 250	-	1 250	1 250	1 250	-	1 250
Netherlands	3 828 383	(135 052)	11 600 000	3 362 319	3 693 331	3 362 319	-	3 362 319
Niger	39 952	(4 845)	-	-	-	35 107	35 107	-
Nigeria	5 034	(312)	-	-	-	4 722	4 722	-
Norway	2 933 333	7 784 641	27 000 000	3 050 847	3 367 974	10 400 847	-	10 400 847 c/
Sao Tome and Principe	-	1 876	-	444	1 876	444	-	444
Senegal	200 707	-	-	10 410	-	211 117	200 707	10 410
Sierra Leone	4 000	(3 000)	2 500	1 000	1 000	1 000	-	1 000
Somalia	1 295	(421)	-	-	-	874	874	-
Sudan	15 000	-	-	-	-	15 000	15 000	-
Sweden	8 000 000	(520 292)	-	-	3 822 565	3 657 143	-	3 657 143
Switzerland	1 942 661	(178 078)	4 235 000	1 694 000	1 764 583	1 694 000	-	1 694 000
Tunisia	4 060	(254)	2 300	2 843	3 654	2 995	152	2 843
Turkey	153 526	-	-	153 153	306 679	170 323	-	153 153
United Republic of Tanzania	1 643	(508)	-	-	1 135	1 135	-	-
United States of America	2 100 000	-	-	2 000 000	2 100 000	2 000 000	-	2 000 000
Viet Nam	1 000	-	-	1 000	834	1 166	166	1 000
Yemen	8 420	-	-	-	-	8 420	8 420	-
Yugoslavia	88 800	-	16 500 000	85 492	88 800	85 492	-	85 492
Zambia	35 301	14 101	30 000	15 306	18 300	15 306	-	15 306
Zimbabwe	5 556	(339)	6 000	4 138	5 217	4 138	-	4 138
Trust fund total	29 803 865	9 454 834	-	14 343 258	21 160 189	32 441 768	1 091 367	31 350 401
							(Statement VII)	
							(Note 6)	

(Statement VII)

a/ Includes, in addition to exchange adjustments, pledges made in 1984 for 1986 and 1987; also includes adjustments to pledges for 1985 and 1986 announced in previous years by the Government of Denmark.

b/ Represents pledges made in 1984 only.

c/ Includes the following future years' pledges announced for the years 1986 and 1987:

	Pledges for 1986		Pledges for 1987	
	Local currency	United States dollar equivalent	Local currency	United States dollar equivalent
Denmark	22 000 000	2 000 000	22 000 000	2 000 000
Norway	-	3 500 000	-	3 850 000
Total	-	5 500 000	-	5 850 000

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments a/	Pledges for 1985 b/ United States dollars		Total	Collected in 1984	Balance due 31 December 1984	Composition of balance	
			Local currency	United States dollars				For 1984 and prior years	For 1985 and future years
<b>United Nations Revolving Fund for Natural Resources Exploration</b>									
Bangladesh	1 067	-	-	1 210	2 277	1 064	1 213	3	1 210
Belgium	181 818	(10 565)	-	-	171 253	171 253	-	-	-
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	2 000 000	-
Norway	-	700 010	-	338 983	1 038 993	-	1 038 993	-	1 038 993 c/
Panama	1 000	-	-	1 000	1 000	-	1 000	1 000	1 000
Sierra Leone	-	-	-	-	-	-	-	-	-
Zambia	3 731	(586)	2 500	-	3 145	3 145	-	-	-
<b>Trust fund total</b>	<b>223 906</b>	<b>2 688 859</b>	<b>-</b>	<b>356 193</b>	<b>3 268 958</b>	<b>190 462</b>	<b>3 078 496</b>	<b>2 022 293</b>	<b>1 056 203</b>

(Statement VIII)

(Note 6)

a/ Includes, in addition to exchange adjustments, pledges made in 1984 for 1986 and 1987.

b/ Represents pledges made in 1984 only.

c/ Includes the following future years' pledges announced for the years 1986 and 1987:

	Pledges for 1986			Pledges for 1987		
	Local currency	United States dollar equivalent	United States dollar equivalent	Local currency	United States dollar equivalent	United States dollar equivalent
Norway	-	350 005	-	-	350 005	-
<b>Total</b>	<b>-</b>	<b>350 005</b>	<b>-</b>	<b>-</b>	<b>350 005</b>	<b>-</b>

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments a/ 1983	Pledges for 1985 b/ United States dollars		Total	Collected in 1984	Balance due 31 December 1984	Composition of balance For 1984 and prior years		For 1985 and future years
			Local currency	United States dollars				Prior years		
United Nations Trust Fund for Sudan-Sahelian Activities										
Algeria	20 000	-	-	20 000	40 000	20 000	20 000	-	-	20 000
Cameroon	17 555	(1 179)	8 500 000	18 085	34 461	8 929	25 532	7 447	-	18 085
Chile	15 000	-	-	5 000	20 000	-	20 000	15 000	-	5 000
Denmark	612 246	141 541	-	-	753 787	208 333	545 454	-	-	545 454 c
Finland	-	-	600 000	94 488	94 488	-	94 488	-	-	94 488
Greece	-	-	-	20 000	20 000	-	20 000	-	-	20 000
Italy	368 098	(52 309)	1 000 000 000	526 316	842 105	315 789	526 316	-	-	526 316
Mali	-	-	-	500	500	-	500	-	-	500
Philippines	5 000	-	-	500	5 500	5 000	500	-	-	500
Portugal	10 000	-	-	10 000	20 000	10 000	10 000	-	-	10 000
Senegal	10 000	-	-	10 000	20 000	-	20 000	10 000	-	10 000
Sudan	3 000	-	-	3 000	6 000	-	6 000	3 000	-	3 000
Sweden	-	-	20 000 000	2 285 714	2 285 714	-	2 285 714	-	-	2 285 714
Yugoslavia	2 960	-	750 000	3 886	6 846	2 960	3 886	-	-	3 886
Trust fund total	1 063 859	88 053	-	2 997 489	4 149 401	571 011	3 578 390	35 447	-	3 542 943

(Statement IX)

(Note 6)

a/ Includes, in addition to exchange adjustments, pledges made in 1984 for 1987.

b/ Represents pledges made in 1984 only.

c/ Includes the following future years' pledges announced for the years 1986 and 1987:

	Pledges for 1986		Pledges for 1987	
	Local currency	United States dollar equivalent	Local currency	United States dollar equivalent
Denmark	2 000 000	181 818	2 000 000	181 818
<b>Total</b>	<b>-</b>	<b>181 818</b>	<b>-</b>	<b>181 818</b>



SCHEDULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments a/	Pledges for 1985 b/		Total	Collected in 1984	Balance due 31 December 1984	Composition of balance	
			Local currency	United States dollars				For 1984 and prior years	For 1985 and future years
United Nations Volunteers Programme— Special Voluntary Fund									
Austria	9 211	789	-	10 000	20 000	10 000	10 000	-	10 000
Bangladesh	1 100	-	-	1 210	2 310	1 098	1 212	2	1 210
Belgium	181 818	(19 216)	10 000 000	462 602	325 204	162 602	162 602	-	162 602
Bhutan	820	-	-	900	1 720	-	1 720	820	900
Botswana	367	9	-	338	714	376	338	-	338
Brazil	30 000	-	-	-	30 000	10 000	20 000	20 000	-
Cameroon	-	-	20 000 000	42 553	42 553	-	42 553	-	42 553
China	20 000	-	-	20 000	40 000	20 000	20 000	-	20 000
Denmark	153 060	45 098	-	74 098	198 158	48 158	150 000	-	150 000 c/
Germany, Federal Republic of	-	-	226 000	74 098	74 098	-	74 098	-	74 098
India	5 000	-	-	5 000	10 000	5 000	5 000	-	5 000
Italy	122 699	(17 436)	250 000 000	131 579	236 942	105 263	131 579	-	131 579
Lesotho	2 000	-	2 500	1 412	3 412	2 000	1 412	-	1 412
Morocco	10 000	-	-	-	10 000	-	10 000	10 000	-
Netherlands	165 017	(15 850)	-	112 994	149 167	76 982	72 185	72 185	346 366 c/
Norway	133 333	229 071	1 000 000	500	475 398	129 032	346 366	-	500
Philippines	1 000	-	-	10 000	1 500	1 000	10 000	-	10 000
Republic of Korea	3 235	-	-	3 000	6 235	3 000	3 235	235	3 000
Sri Lanka	1 000	-	-	1 000	2 000	-	2 000	1 000	1 000
Sudan	137 615	(6 153)	500 000	200 000	331 462	131 462	200 000	-	200 000
Switzerland	-	5 064	-	-	5 064	-	-	-	-
Syrian Arab Republic	1 500	-	-	1 500	3 000	3 000	3 000	1 500	1 500
Thailand	10 275	(1 190)	-	3 795	12 860	3 770	9 110	5 315	3 795
Tunisia	-	150 000	-	-	150 000	-	150 000	150 000	-
United States of America	-	-	-	-	-	-	-	-	-
Trust fund total	999 050	370 186	-	782 481	2 151 717	724 807	1 426 910	261 057	1 165 853
		</							

(Statement x)

(Note 6)

a/ Includes, in addition to exchange adjustments, pledges made in 1984 for 1987; also includes adjustments to pledges for 1985 and 1986 announced in previous years for Denmark.

b/ Represents pledges made in 1984 only.

c/ Includes the following future years' pledges announced for the years 1986 and 1987:

	Pledges for 1986		Pledges for 1987	
	Local currency	United States dollar equivalent	Local currency	United States dollar equivalent
Denmark	550 000	50 000	550 000	50 000
Norway	-	116 686	-	116 686
Total	-	166 686	-	166 686

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments	Pledges for 1985		Total	Collected in 1984	Balance due 31 December 1984	Composition of balance	
			Local currency	United States dollars				For 1984 and prior years	For 1985 and future years
United Nations Financing System for Science and Technology For Development									
Algeria	100 000	-	-	2 600	100 000	-	100 000	-	-
Bangladesh	2 280	-	-	-	4 880	2 280	2 600	-	2 600
Belgium	54 545	(5 765)	-	-	48 780	48 780	-	-	-
Bhutan	1 440	-	-	1 580	3 020	-	3 020	1 440	1 580
Congo	4 842	(336)	-	-	4 506	2 353	2 153	2 153	-
Cuba	56 693	(1 137)	-	-	55 556	-	55 556	55 556	-
Cyprus	-	503	-	500	1 003	503	500	-	500
Democratic Yemen	-	-	-	2 000	2 000	-	2 000	-	2 000
Ecuador	30 000	-	-	-	30 000	-	30 000	-	-
Egypt	-	25 000	-	-	25 000	-	-	-	-
Finl	980	20	1 000	909	1 909	1 000	909	-	909
Guyana	-	2 133	4 000	941	3 074	2 133	941	-	941
Honduras	2 000	-	-	2 000	4 000	2 000	-	-	2 000
India	100 000	-	-	-	100 000	-	100 000	-	-
Indonesia	12 000	-	-	12 000	24 000	12 000	12 000	-	12 000
Jamaica	6 912	(566)	-	-	6 346	2 492	3 854	-	-
Jordan	20 000	19 975	-	-	39 975	39 975	-	-	-
Kenya	142 647	(6 639)	920 000	61 008	1 97 016	-	197 016	136 008	61 008
Lesotho	1 575	-	-	-	1 575	-	1 575	-	-
Madagascar	-	-	2 000 000	3 236	3 236	-	3 236	-	3 236
Malawi	781	(110)	2 500	1 678	2 349	-	2 349	1 678	1 678
Mongolia	295	(2)	1 000	264	557	293	264	671	264
Morocco	5 000	-	-	-	5 000	-	5 000	-	-
Pakistan	-	63 314	900 000	61 392	124 706	63 314	61 392	-	61 392
Panama	4 000	-	2 000	2 000	6 000	2 000	4 000	2 000	2 000
Paraguay	2 000	-	-	-	2 000	-	2 000	-	-
Philippines	10 000	-	-	1 000	11 000	10 000	1 000	-	1 000
Republic of Korea	30 000	-	-	30 000	60 000	30 000	30 000	-	30 000
Saudi Arabia	2 000 000	-	-	-	2 000 000	-	-	-	-
Senegal	2 000	-	-	2 000	4 000	-	4 000	2 000	2 000
Seychelles	1 000	-	-	409	1 409	1 000	409	-	409
Sierra Leone	3 000	200	2 500	1 000	4 200	1 000	3 200	2 200	1 000
Somalia	2 000	-	-	-	2 000	-	2 000	-	-
Sri Lanka	15 000	-	-	-	15 000	15 000	-	-	-
Sudan	10 000	-	-	-	10 000	-	10 000	-	-
Thailand	25 000	-	-	-	25 000	-	-	-	-
Togo	242	(29)	-	-	213	-	213	-	-
Trinidad and Tobago	25	-	-	-	25	-	25	-	-
Tunisia	1 725	-	-	-	1 725	-	1 725	-	-
Turkey	5 000	-	-	-	5 000	-	5 000	-	-
Venezuela	33 440	134	-	-	33 574	-	33 574	-	-
Yugoslavia	20 000	-	-	-	20 000	20 000	-	1 000	-
Zaire	1 000	-	-	-	1 000	-	1 000	-	-
Zambia	44 397	(6 454)	60 000	30 612	68 555	37 943	30 612	-	30 612
Zimbabwe	6 667	(406)	7 000	4 828	11 089	6 261	4 828	-	4 828
Trust fund total	2 758 486	89 835	-	221 957	3 070 278	350 327	2 719 951	2 497 994	221 957

(Note 6)

(Statement XI)

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments	Pledges for 1985		Total	Collected in 1984	Balance due 31 December 1984	Composition of balance	
			Local currency	United States dollars				For 1984 and prior years	For 1985 and future years
<b>United Nations Special Fund for Land-locked Developing Countries</b>									
Afghanistan	5 000	-	-	5 000	10 000	-	10 000	5 000	5 000
Bhutan	1 440	-	-	1 580	3 020	-	3 020	1 440	1 580
Bolivia	2 500	-	-	500	3 000	-	3 000	2 500	500
Brazil	20 000	-	-	-	20 000	10 000	10 000	10 000	-
Burundi	2 580	(141)	-	-	2 439	-	2 439	2 439	-
Laos People's Democratic Republic	2 000	-	-	1 000	3 000	1 000	2 000	1 000	1 000
Lesotho	6 000	-	1 500	847	6 847	-	6 847	-	847
Libyan Arab Jamahiriya	50 000	-	-	-	50 000	-	50 000	50 000	-
Malawi	3 656	(216)	1 960	1 315	4 755	1 468	3 287	1 972	1 315
Nepal	-	2 000	-	2 000	4 000	2 000	2 000	-	2 000
Peru	1 000	-	-	-	1 000	-	1 000	1 000	-
Philippines	2 000	-	-	-	2 000	-	2 000	-	-
Senegal	17 254	-	-	500	18 254	1 484	1 016	516	500
Swaziland	840	(275)	-	1 000	565	-	565	565	-
Togo	2 000	-	-	1 000	3 000	1 000	2 000	1 000	1 000
Tunisia	242	(29)	-	-	213	-	213	213	-
Zambia	464	(32)	360	445	877	432	445	-	445
Zimbabwe	66 692	21 445	36 000	18 367	106 504	88 137	18 367	-	18 367
	11 112	(5 895)	6 000	4 138	9 355	5 217	4 138	-	4 138
<b>Trust fund total</b>	<b>194 780</b>	<b>16 857</b>	<b>-</b>	<b>37 692</b>	<b>249 329</b>	<b>116 738</b>	<b>132 591</b>	<b>94 899</b>	<b>37 692</b>

(Statement XII)

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

The United Nations Fund for Namibia (Nationhood Programme)	-	806 961	-	-	806 961	806 961	-	-	-
<b>Trust fund total</b>	<b>-</b>	<b>806 961</b>	<b>-</b>	<b>-</b>	<b>806 961</b>	<b>806 961</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Statement XIII)

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

Voluntary Fund for the United Nations Decade for Women	-	2 453 287	-	-	2 453 287	2 453 287	-	-	-
<b>Trust fund total</b>	<b>-</b>	<b>2 453 287</b>	<b>-</b>	<b>-</b>	<b>2 453 287</b>	<b>2 453 287</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Statement XIV)

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due 31 December 1983	Additions and adjustments	Pledges for 1985		Total	Collected in 1984	Balance due 31 December 1984	Composition of balance	
			Local currency	United States dollars				For 1984 and prior years	For 1985 and future years
UNDP Energy Account									
Iceland	-	40 000	1 360 000	34 518	74 518	40 000	34 518	-	34 518
New Zealand	-	-	50 000	32 895	32 895	32 895	-	-	-
Trust fund total	-	40 000	-	67 413	107 413	72 895	34 518	-	34 518
(Statement XV)									
United Nations Trust Fund for Operational Programme in Lesotho									
Sweden	188 932	111 054 b/	1 000 000 b/	114 286 b/	414 272	185 700	228 572	-	228 572 c/
Trust fund total	188 932	111 054	-	114 286	414 272	185 700	228 572	-	228 572
(Statement XVII)									
United Nations Trust Fund for Provision of Operational (OPEx) Personnel in Swaziland									
Sweden	100 000	101 922	-	-	201 922	201 922	-	-	-
Trust fund total	100 000	101 922	-	-	201 922	201 922	-	-	-
(Statement XVII)									
UNDP Development Study Programme									
Austria	50 000	-	-	100 000	150 000	-	150 000	50 000	100 000
Netherlands	-	30 675	-	-	30 675	30 675	-	-	-
Tunisia	5 000	349	-	-	5 349	5 349	-	-	-
Turkey	50 000	-	-	20 000	70 000	-	70 000	50 000	20 000
Trust fund total	105 000	31 024	-	120 000	256 024	36 024	220 000	100 000	120 000
(Statement XVII)									
(Note 6)									

a/ Includes, in addition to exchange adjustments, pledges made in 1984 for 1986.

b/ Represents pledges made in 1984 only.

c/ Includes the following future year pledge announced for the year 1986:

	Pledges for 1986	
	Local currency	United States dollar equivalent
Sweden	1 000 000	114 286
Total	-	114 286

SCHEDULE 14 (continued)

Part II: Status of contributions to trust funds established by the Administrator as at 31 December 1984

(United States dollars)

	Balance 31 December 1983	Recorded in current year For 1984 and For future prior years		Collected in 1984 For 1984 and For future prior years		Balance 31 December 1984	Composition of balance		
		Total	For 1984 and For future prior years	Total	For 1984 and For future prior years		For 1983 and prior years	For 1984	For 1985 and future years
<u>Governments and other contributors</u>									
<u>Trust Funds for Technical Assistance to World Bank Projects</u>									
Jamaica	1 513 258	(1)	2 684 783	1 513 257	1 317 052	196 205	-	196 205	-
Panama	-	235 332	2 920 115	2 920 115	2 080 906	839 209	-	603 877	235 332
Zambia	-	100 000	100 000	100 000	100 000	-	-	-	-
Trust fund total	1 513 258	2 784 782	235 332	4 533 372	3 497 958	1 035 414	-	800 082	235 332
								(Note 6)	
<u>Initial Initiative Against Avoidable Disablement (IMPACT)</u>									
United Nations Children's Fund	-	5 350	-	5 350	5 350	-	-	-	-
Non-governmental organizations and individuals	-	155 711	-	155 711	155 711	-	-	-	-
Trust fund total	-	161 061	-	161 061	161 061	-	-	-	-
<u>Trust Fund for the Training in the USSR of Specialists from Developing Countries</u>									
Union of Soviet Socialist Republics	1 566 580	(35 849)	1 406 800	2 937 531	1 530 731	1 406 800	-	-	1 406 800
Trust fund total	1 566 580	(35 849)	1 406 800	2 937 531	1 530 731	1 406 800	-	-	1 406 800
<u>Trust Fund for Action on Development Issues</u>									
Colombia	40 537	13 309	-	53 846	53 846	-	-	-	-
Japan	-	500 000	-	500 000	500 000	-	-	-	-
Saudi Arabia	-	250 000	-	250 000	250 000	-	-	-	-
Trust fund total	40 537	763 309	-	803 846	803 846	-	-	-	-
<u>UNDP Trust Fund for Developing Countries afflicted by Famine and Malnutrition</u>									
United Nations Emergency Operation	41 448	-	-	41 448	41 448	-	-	-	-
Trust fund total	41 448	-	-	41 448	41 448	-	-	-	-

SCHEDULE 14 (concluded)

	Balance 31 December 1983	Recorded in current year For 1984 and For future prior years years		Collected in 1984 For 1984 and For future prior years years		Total	Balance 31 December 1984	Composition of balance For 1983 and For 1985 and prior years future years	
<u>Governments and other contributors</u>									
<u>UNDP Trust Fund for Economic and Technical Co-Operation among Developing Countries</u>									
United Nations Emergency Operation	7 105	-	-	7 105	7 105	7 105	-	-	-
Trust fund total	7 105	-	-	7 105	7 105	7 105	-	-	-
<u>Trust Fund for the Norwegian Contribution to the Angolan Petroleum Training in Sumbe</u>									
Norway	-	1 558 469	2 598 870	4 157 339	1 558 469	1 558 469	2 598 870	-	2 598 870
Trust fund total	-	1 558 469	2 598 870	4 157 339	1 558 469	1 558 469	2 598 870	-	2 598 870
<u>Trust Fund for the Training in Bulgaria of Specialists from Developing Countries</u>									
Bulgaria	-	101 522	-	101 522	101 522	101 522	-	-	-
Trust fund total	-	101 522	-	101 522	101 522	101 522	-	-	-
<u>UNDP Trust Fund for Assistance to Refugees in Africa</u>									
Bahrain	-	10 000	-	10 000	-	-	10 000	-	-
India	-	10 000	-	10 000	10 000	10 000	-	-	-
Indonesia	-	20 000	-	20 000	-	-	20 000	-	-
Oman	-	50 000	-	50 000	-	-	50 000	-	-
Saudi Arabia	-	5 000 000	-	5 000 000	5 000 000	5 000 000	-	-	-
Thailand	-	5 000	-	5 000	-	-	5 000	-	-
Trust fund total	-	5 095 000	-	5 095 000	5 010 000	5 010 000	85 000	-	-
								(Note 6)	
<u>UNDP Trust Fund to Combat Poverty and Hunger in Africa</u>									
Italy	-	-	7 894 737	7 894 737	-	-	7 894 737	-	7 894 737
Trust fund total	-	-	7 894 737	7 894 737	-	-	7 894 737	-	7 894 737

SCHEDULE 15

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Governments' and other contributors' cost-sharing contributions as at 31 December 1984

(United States dollars)

	Balance 31 December 1983	Recorded in current year For 1984 and For future		Collected in 1984 For 1984 and For future		Total	Balance 31 December 1984	Composition of balance	
		prior years	years	prior years	years			For 1983 and prior years	For 1984 future years
<u>Governments and other contributors</u>									
<u>United Nations Capital Development Fund</u>									
Arab Gulf Programme for United Nations Development Organizations	1 232 465	250 000	287 500	1 769 965	500 000	500 000	1 269 965	632 465	350 000
Total	1 232 465	250 000	287 500	1 769 965	500 000	500 000	1 269 965	632 465	350 000
						(Statement VII)		(Note 6)	(Note 6)
<u>United Nations Trust Fund for Sudan-Sahelian Activities</u>									
Arab Gulf Programme for United Nations Development Organizations	1 418 900	860 000	240 000	2 518 900	176 662	176 662	2 342 238	-	2 102 238
Canada	-	30 000	-	30 000	30 000	30 000	-	-	-
Denmark	5 001 725	707 013	-	5 708 738	336 735	336 735	5 372 003	-	5 155 163
Gambia	-	471 063	473 510	944 573	471 063	860 997	83 576	-	216 840
Italy	228 000	-	-	228 000	-	-	228 000	-	83 576
Netherlands	585 148	1 903 817	(61 392)	2 427 573	872 502	872 502	1 555 071	113 000	115 000
Norway	533 333	2 463 376	1 826 554	4 823 263	2 996 709	2 996 709	1 826 554	-	1 112 173
Senegal	-	1 622 680	-	1 622 680	1 622 680	1 622 680	-	-	442 898
Sweden	4 201 367	(4 577 309)	-	(375 942)	(375 942)	(375 942)	-	-	1 826 554
United Nations Environment Programme	31 000	83 000	-	114 000	7 000	7 000	107 000	-	-
Total	11 999 473	3 563 640	2 478 672	18 041 785	6 137 409	6 527 343	11 514 442	113 000	8 591 574
						(Statement IX)		(Note 6)	(Note 6)
<u>United Nations Financing System for Science and Technology for Development</u>									
Sierra Leone	-	10 000	-	10 000	10 000	10 000	-	-	-
Total	-	10 000	-	10 000	10 000	10 000	-	-	-
						(Statement XI)			

SCHEDULE 15 (concluded)

Governments and other contributors	Balance 31 December 1983	Recorded in current year		Collected in 1984		Total	Balance 31 December 1984	Composition of balance	
		For 1984 and prior years	For future years	For 1984 and prior years	For future years			For 1983 and prior years	For 1984 and future years
UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women - Additional Contributions to UNDP in Support of Projects									
United States of America	-	500 000	-	500 000	-	500 000	-	-	-
Total	-	500 000	-	500 000	-	500 000	-	-	-
UNDP Energy Account									
Colombia	-	425 300	-	425 300	-	425 300	125 300	125 300	-
Denmark	306 123	(2 041)	(22 264)	281 818	100 000	381 818	181 818	-	181 818
Jamaica	-	33 947	-	33 947	-	33 947	-	-	-
Netherlands	-	556 518	242 029	798 547	556 518	1 355 065	242 029	-	242 029
Non-governmental organization	185 640	67 060	100 143	352 843	100 000	452 843	352 700	-	143
Norway	-	338 983	-	338 983	-	338 983	-	-	-
Organization of Petroleum Exporting Countries	-	276 227	873 661	1 149 888	225 275	1 375 163	924 613	50 952	873 661
Switzerland	1 834 864	(104 424)	(117 432)	1 613 008	813 008	2 426 016	800 000	-	800 000
United Nations	-	176 989	-	176 989	-	176 989	-	-	-
World Bank	-	767 500	-	767 500	-	767 500	-	-	-
Total	2 326 627	2 536 059	1 076 137	5 938 823	3 564 920	9 503 743	2 273 903	176 252	2 097 651

(Statement XIV)

(Statement XV)

(Note 6)



SCHEDULE 16

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Status of contributions to sub-trust funds established by the Administrator as at 31 December 1984

(United States dollars)

	Balance 31 December 1983	Recorded in current year For 1984 and For future prior years		Collected in 1984 For 1984 and For future prior years		Total	Balance 31 December 1984	Composition of balance For 1983 and For 1985 and prior years For 1984 future years	
			years		years				
<b>Governments and other Contributors</b>									
<b>United Nations Capital Development Fund</b>									
Trust Fund for Rice Irrigation in Tombouctou Province									
Austria	367 105	(27 473)	-	339 632	117 801	-	221 831	-	221 831
Total	367 105	(27 473)	-	339 632	117 801	-	221 831	-	221 831
<b>Trust Fund for the Community Water Supply and Sanitation Project in Nepal</b>									
Bischoffliches Hilfswerk Misereor e.V.	441 509	(57 903)	-	383 606	-	-	383 606	219 672	163 934
Total	441 509	(57 903)	-	383 606	-	-	383 606	219 672	163 934
<b>Trust Fund for Rehabilitation of Rural Water Reservoirs</b>									
Italy	1 647 000	-	-	1 647 000	-	-	1 647 000	-	874 000
Total	1 647 000	-	-	1 647 000	-	-	1 647 000	-	874 000
UNDP total	2 455 614	(85 376)	-	2 370 238	117 801	117 801	2 252 437	219 672	1 259 765
								(Note 6)	(Note 6)
<b>United Nations Financing System for Science and Technology for Development</b>									
Goodwill Mission									
Kenya	10 000	-	-	10 000	-	-	10 000	10 000	-
Pakistan	20 000	-	-	20 000	-	-	20 000	20 000	-
Total	30 000	-	-	30 000	-	-	30 000	30 000	-
<b>Special Purpose Contribution Agreements with the Federal Republic of Germany</b>									
Germany, Federal Republic of	1 012 142	-	-	1 012 142	1 012 142	-	-	-	-
Total	1 012 142	-	-	1 012 142	1 012 142	1 012 142	-	-	-

(Statement XVIII)

SCHEDULE 16 (continued)

Governments and other contributors	Balance 31 December 1983	Recorded in current year		Collected in 1984		Total	Balance 31 December 1984	Composition of balance	
		For 1984 and prior years	For future years	For 1984 and prior years	For future years			For 1983 and prior years	For 1984 and future years
Regional Non-destructive Testing Network for Latin America and the Caribbean (Phase II)									
Italy	-	539 850	1 171 600	1 711 450	539 850	-	1 171 600	-	1 171 600
Total	-	539 850	1 171 600	1 711 450	539 850	-	1 171 600	-	1 171 600
Development of National Scientific and Technological Capacity in Natural Resources Remote Sensing through Aerial and Satellite Photo Interpretation									
Italy	-	118 650	-	118 650	118 650	-	-	-	-
Total	-	118 650	-	118 650	118 650	-	-	-	-
United Nations Financing System for Science and Technology for Development									
Strengthening the National Capacity for Mineral Prospection									
Italy	-	658 000	-	658 000	658 000	-	-	-	-
Total	-	658 000	-	658 000	658 000	-	-	-	-
Application of Technologies Appropriate for Rural Areas (Phase II)									
Italy	-	903 500	1 286 500	2 190 000	903 500	32 500	1 254 000	-	1 254 000
Total	-	903 500	1 286 500	2 190 000	903 500	32 500	1 254 000	-	1 254 000
Technological Information Pilot System									
Italy	-	1 472 600	4 489 200	5 961 800	1 472 600	-	4 489 200	-	4 489 200
Total	-	1 472 600	4 489 200	5 961 800	1 472 600	-	4 489 200	-	4 489 200
UNFSSFD total	1 042 142	3 692 600	6 947 300	11 682 042	4 704 742	32 500	6 944 800	30 000	6 914 800

(Statement XVIII)

(Note 6)

SCHEDULE 1b (continued)

Governments and other contributors	Balance 31 December 1983	Recorded in current year For 1984 and For future Prior years Years		Total	Collected in 1984 For 1984 and For future Prior years Years		Total	Balance 31 December 1984	Composition of balance For 1983 and For 1984 Prior years future years		
United Nations Trust Fund for Sudano-Sahelian Activities											
Establishment of a Thematic Cartography for the Operation of Rehabilitation of Feline Sorts in the Region of Lime Salum	-	120 000	-	120 000	90 000	-	90 000	30 000	-	30 000	-
Canada	-	120 000	-	120 000	90 000	-	90 000	30 000	-	30 000	-
Total	-	120 000	-	120 000	90 000	-	90 000	30 000	-	30 000	-
Fuel Briquette Production and the Promoting of Improved Cooking Stoves for Household Use											
Denmark	-	300 000	395 790	695 790	-	-	-	695 790	-	300 000	395 790
Total	-	300 000	395 790	695 790	-	-	-	695 790	-	300 000	395 790
National Institutional Support and Fuel Wood Plantations Established in Dese											
Finland	-	442 000	58 000	500 000	442 000	-	442 000	58 000	-	-	58 000
Total	-	442 000	58 000	500 000	442 000	-	442 000	58 000	-	-	58 000
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Niger											
Italy	-	967 000	3 000 000	3 967 000	967 000	-	967 000	3 000 000	-	-	3 000 000
Total	-	967 000	3 000 000	3 967 000	967 000	-	967 000	3 000 000	-	-	3 000 000
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Senegal											
Italy	-	4 248 000	4 000 000	8 248 000	4 248 000	-	4 248 000	4 000 000	-	-	4 000 000
Total	-	4 248 000	4 000 000	8 248 000	4 248 000	-	4 248 000	4 000 000	-	-	4 000 000
United Nations Trust Fund for Sudano-Sahelian Activities											
Construction, Improvement and Maintenance of Runways and Secondary Roads in Boa Vista and Mario Island, Cape Verde	-	1 665 000	-	1 665 000	1 400 000	-	1 400 000	265 000	-	265 000	-
Italy	-	1 665 000	-	1 665 000	1 400 000	-	1 400 000	265 000	-	265 000	-
Total	-	1 665 000	-	1 665 000	1 400 000	-	1 400 000	265 000	-	265 000	-

SCHEDULE 16 (continued)

Governments and other contributors	Balance- 31 December 1983	Recorded in current year		Collected in 1984		Total	Balance 31 December 1984	Composition of balance	
		For 1984 and prior years	For future years	For 1984 and prior years	For future years			For 1983 and prior years	For 1984 and future years
Strengthening of the project "Development of Agricultural Statistics" to include livestock activities									
Italy	-	850 000	-	850 000	-	850 000	-	-	-
Total	-	850 000	-	850 000	-	850 000	-	-	-
Installation of Hand Pumps on Existing Boreholes in Mali									
Italy	-	120 000	-	120 000	-	120 000	-	-	-
Total	-	120 000	-	120 000	-	120 000	-	-	-
Establishment of Work Programme for Fuel Wood Plantation Establishment in Somalia									
Sweden	-	98 888	-	98 888	-	98 888	-	-	-
Total	-	98 888	-	98 888	-	98 888	-	-	-
Management of Grazing Resources around Permanent Water Supplies									
Sweden	-	704 830	-	704 830	-	704 830	-	-	-
Total	-	704 830	-	704 830	-	704 830	-	-	-
United Nations Trust Fund for Sudan-Sahelian Activities									
Creation of Family Wood Lots in the Region of Koudougou									
Sweden	-	506 579	881 489	1 388 068	506 579	506 579	881 489	-	881 489
Total	-	506 579	881 489	1 388 068	506 579	506 579	881 489	-	881 489
Promotion and Production of Improved Cooking Stoves									
Sweden	-	39 380	122 214	161 594	39 380	39 380	122 214	-	122 214
Total	-	39 380	122 214	161 594	39 380	39 380	122 214	-	122 214

SCHEDULE 16 (concluded)

Governments and other Contributors	Balance 31 December 1983	Recorded in current year For 1984 and For future prior years		Collected in 1984 For 1984 and For future prior years		Total	Balance 31 December 1984	Composition of balance		
								For 1983 and prior years	For 1984	For 1985 and future years
Improvement of Cooking Stoves in the Sahel										
Sweden	-	74 780	80 016	74 780	-	154 796	80 016	-	-	80 016
Total	-	74 780	80 016	74 780	-	154 796	80 016	-	-	80 016
Reforestation in South-East Niger										
Sweden	-	287 418	474 789	287 418	-	762 207	474 789	-	-	474 789
Total	-	287 418	474 789	287 418	-	762 207	474 789	-	-	474 789
UNSO total	-	10 423 875	9 012 298	9 828 875	-	19 436 173	9 607 298	-	595 000	9 012 298
(Statement XVIII)										
(Note 6)										

(Statement XVIII)

(Note 6)

## SCHEDULE 17

## UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Investments as at 31 December 1984

(United States dollars)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Trust Fund for Assistance to Colonial Countries and Peoples</u>				
Current accounts	United States dollars	5.2500	3 310	
Time-deposits	United States dollars	7.7500	<u>140 000</u>	
Total				<u>143 310</u> (Statement VI)
<u>United Nations Capital Development Fund</u>				
Current accounts	United States dollars	5.2500	39 115	
	Netherlands guilders	a/	14 162	
	Swedish kronor	5.2500	1 745	
	Turkish liras	a/	<u>415</u>	55 437
Interest-bearing accounts	United States dollars	11.1875	692 000	
	Italian lire	13.5000	<u>1 842 105</u>	2 534 105
Time-deposits	United States dollars	12.0000	3 000 000	
	United States dollars	12.4375	2 700 000	
	United States dollars	11.6875	5 000 000	
	United States dollars	9.1250	5 000 000	
	United States dollars	12.0625	5 500 000	
	United States dollars	10.0000	4 000 000	
	United States dollars	12.1875	1 500 000	
	United States dollars	9.2500	7 000 000	
	United States dollars	9.6875	1 000 000	
	United States dollars	8.9375	2 000 000	
	United States dollars	11.6250	6 500 000	
	United States dollars	11.4375	4 000 000	
	United States dollars	8.5000	2 400 000	
	United States dollars	11.9375	9 000 000	
	United States dollars	9.1875	3 500 000	
	United States dollars	12.9375	8 000 000	
	United States dollars	12.2500	10 000 000	
	United States dollars	9.0000	<u>1 400 000</u>	81 500 000
World Bank bonds	United States dollars	9.9200		<u>900 000</u>
Total				<u>84 989 542</u> (Statement VII)
<u>Operational Reserve</u>				
World Bank bonds	United States dollars	9.9200	4 100 000	
	United States dollars	11.2600	10 000 000	
	United States dollars	12.7600	<u>10 000 000</u>	<u>24 100 000</u>
Total				<u>24 100 000</u> (Statement VII)

## SCHEDULE 17 (continued)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>United Nations Revolving Fund for Natural Resources Exploration</u>				
Current accounts	United States dollars	5.2500		24 193
Interest-bearing accounts	United States dollars	11.1875		891 000
Time-deposits	United States dollars	11.5000	1 000 000	
	United States dollars	10.0000	2 000 000	
	United States dollars	10.0312	1 000 000	
	United States dollars	9.6875	1 500 000	
	United States dollars	12.0000	2 000 000	
	United States dollars	12.2500	2 500 000	
	United States dollars	8.6875	2 500 000	
	United States dollars	9.0000	880 000	13 380 000
Total				14 295 193
				(Statement VIII)
<u>United Nations Trust Fund for Sudano-Sahelian Activities</u>				
Current accounts	United States dollars	5.2500	23 789	
	Italian lire	a/	4 574	28 363
Interest-bearing accounts	United States dollars	11.1875	351 000	
	Italian lire	13.5000	315 789	666 789
Time-deposits	United States dollars	9.6000	2 800 000	
	United States dollars	9.3125	1 000 000	
	United States dollars	9.0000	2 000 000	
	United States dollars	9.5625	6 000 000	
	United States dollars	8.5625	1 000 000	
	United States dollars	11.4375	2 500 000	15 300 000
Total				15 995 152
				(Statement IX)
<u>United Nations Volunteers programme</u>				
Current accounts	United States dollars	5.2500		2 999
Interest-bearing accounts	United States dollars	9.8750	1 070 000	
	Italian lire	13.5000	105 263	1 175 263
Time-deposits	United States dollars	11.9375	700 000	
	United States dollars	9.0000	700 000	1 400 000
Total				2 578 262
				(Statement X)
<u>United Nations Financing System for Science and Technology for Development</u>				
Current accounts	United States dollars	5.2500		33 085
Interest-bearing accounts	United States dollars	11.1875		850 000
Time-deposits	United States dollars	12.0000	3 000 000	
	United States dollars	9.4375	3 500 000	
	United States dollars	9.6875	1 700 000	
	United States dollars	8.6875	1 500 000	
	United States dollars	9.0000	740 000	10 440 000
Total				11 323 085
				(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		29 504
Interest-bearing accounts	United States dollars	11.1875		800 000
Time-deposits	United States dollars	9.0000		<u>140 000</u>
Total				<u>969 504</u> (Statement XII)
<u>UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia</u>				
Current accounts	United States dollars	5.2500		6 701
Interest-bearing accounts	United States dollars	11.1875		350 000
Time-deposits	United States dollars	12.0000	500 000	
	United States dollars	9.0000	<u>1 400 000</u>	<u>1 900 000</u>
Total				<u>2 256 701</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		189 010
Time-deposits	United States dollars	10.6875	1 000 000	
	United States dollars	8.2500	1 200 000	
	United States dollars	8.9375	<u>2 000 000</u>	<u>4 200 000</u>
Total				<u>4 389 010</u> (Statement XIV)
<u>UNDP Energy Account</u>				
Current accounts	United States dollars	5.2500		11 253
Interest-bearing accounts	United States dollars	11.1875		2 616 000
Time-deposits	United States dollars	9.5620	1 000 000	
	United States dollars	12.0000	500 000	
	United States dollars	8.3750	1 000 000	
	United States dollars	9.0000	<u>1 300 000</u>	<u>3 800 000</u>
Total				<u>6 427 253</u> (Statement XV)



## SCHEDULE 17 (concluded)

<u>Trust funds/type</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Amount</u>	<u>Total</u>
<u>UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition</u>				
Current accounts	United States dollars	5.2500		13 782
Interest-bearing accounts	United States dollars	11.1875		183 000
Time-deposits	United States dollars	12.5625	3 300 000	
	United States dollars	11.6875	1 000 000	
	United States dollars	11.6250	4 000 000	
	United States dollars	10.0000	3 000 000	
	United States dollars	12.1250	2 600 000	
	United States dollars	8.6875	1 000 000	
	United States dollars	8.6875	3 900 000	
	United States dollars	9.7500	5 000 000	
	United States dollars	12.7500	7 500 000	31 300 000
Total				31 496 782
				(Statement XVI)
<u>UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries</u>				
Current accounts	United States dollars	5.2500		7 799
Interest-bearing accounts	United States dollars	11.1875		560 000
Time-deposits	United States dollars	9.0000	3 500 000	
	United States dollars	8.3750	2 000 000	5 500 000
Total				6 067 799
				(Statement XVI)
<u>UNDP Trust Fund for Assistance to Refugees in Africa</u>				
Time-deposits	United States dollars	9.0000		5 000 000
				(Statement XVI)
<u>United Nations Trust Fund for Operational Programme in Lesotho</u>				
Current accounts	United States dollars	5.2500		16 664
Interest-bearing accounts	United States dollars	9.8750		570 000
Time-deposits	United States dollars	9.0000		160 000
Total				746 664
				(Statement XVII)
<u>United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland</u>				
Current accounts	United States dollars	5.2500		36 184
Time-deposits	United States dollars	9.0000		25 000
Total				61 184
				(Statement XVII)

a/ Interest rate varies.

SCHEDULE 18

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Capital Development Fund

Budget appropriation for the biennium 1984-1985 and  
expenditure for the year ended 31 December 1984

(United States dollars)

	Appropriations 1984-1985	Disbursements 1984	Expenditure Unliquidated obligations as at 31 December 1984	Total expenditure 1984	Unencumbered balance
Gross appropriation and expenditure	5 580 000	2 612 737	37 632	2 650 369	2 929 631
Deduct:					
Income					
Staff assessment income	650 800	313 336	-	313 336	337 464
Net appropriation and expenditure	4 929 200	2 299 401	37 632	2 337 033	2 592 167

(Statement VII)

SCHEDULE 19

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources Exploration

Budget appropriation for the biennium 1984-1985 and  
expenditure for the year ended 31 December 1984

(United States dollars)

	Appropriation 1984-1985	Disbursements 1984	Expenditure Unliquidated obligations as at 31 December 1984	Total expenditure 1984	Unencumbered balance
Gross appropriation and expenditure	3 007 400	1 394 948	18 306	1 413 254	1 594 146
Deduct:					
Income					
Staff assessment income	323 500	162 066	-	162 066	161 434
Net appropriation and expenditure	2 683 900	1 232 882	18 306	1 251 188	1 432 712

(Statement VIII)

SCHEDULE 20

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudano-Sahelian Activities

Budget appropriation for the biennium 1984-1985 and  
expenditure for the year ended 31 December 1984

(United States dollars)

	Appropriation 1984-1985	Disbursements 1984	Expenditure Unliquidated obligations as at 31 December 1984	Total expenditure 1984	Unencumbered balance
Gross appropriation and expenditure	3 808 900	1 341 558	31 983	1 373 541	2 435 359
Deduct:					
Income					
Staff assessment income	400 500	167 696	-	167 696	232 804
Net appropriation and expenditure	3 408 400	1 173 862	31 983	1 205 845	2 202 555
				(Statement IX)	

SCHEDULE 21

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Financing System for Science and Technology for Development

Administrative and programme support costs

Budget appropriation and expenditure for the  
Year ended 31 December 1984

(United States dollars)

	Appropriation 1984-1985	Disbursements 1984	Expenditure Unliquidated obligations as at 31 December 1984	Total expenditure 1984	Unencumbered balance
Gross appropriation and expenditure	1 907 392	1 691 924	14 343	1 706 267	201 125
Deduct:					
Income					
Staff assessment income	233 490	229 139	-	229 139	4 351
Net appropriation and expenditure	1 673 902	1 462 785	14 343	1 477 128	196 774
				(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 XVII). 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 1984 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 1984 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 \$518,908 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, recalculated at \$8.7 million as at 31 December 1981, have been added to the allocation approved for the third IPF cycle amounting to \$45,870,000. The status of this reserve as at 31 December 1984 was as follows:

		<u>United States dollars</u>
Unspent allocations brought forward from the second IPF cycle		8 720 123
Amount allocated by the Governing Council		<u>45 870 000</u>
		54 590 123
 Deduct:		
Expenditure during 1982	5 033 574	
Expenditure during 1983	4 052 558	
Expenditure during 1984 (Statement I)	<u>5 313 508</u>	<u>14 399 640</u>
Balance of Special Programme Resources as at 31 December 1984		<u><u>40 190 483</u></u>

**Note 3. 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 \$35,418,632, consist of (a) balances amounting to \$34,235,823 (net), which, after taking into account unliquidated obligations, are consistent with the balances as reported by the executing agencies and (b) \$1,182,809 in respect of transactions that were not reflected in the operating fund accounts as at 31 December 1984, but will be recorded in those accounts in 1985.

Unliquidated obligations of executing agencies are shown separately in statement II in the amount of \$129,225,986 and consist of \$119,860,478 in respect of agencies for which operating funds are provided and \$9,365,508 in respect of UNDP as an executing agency for its projects as shown in statement V.

**Note 4. 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 1984 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>1983</u>		<u>1984</u>
3 011	United Nations Volunteers programme (Statement X)	-
553 073	UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women (Statement XIV)	690 362
-	UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition (Statement XVI)	9 782
610	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland (Statement XVII)	-
114 439	UNROB Residual Funds - Bangladesh (Statement XVII)	-
899	United Nations Korean Reconstruction Agency - residual assets	-
<u>672 032</u>	Total	<u>700 144</u>

(Statement II)

Due to trust funds administered by UNDP

(United States dollars)

<u>1983</u>		<u>1984</u>
487 121	Trust Fund for Assistance to Colonial Countries and Peoples (Statement VI)	466 261
9 818 849	United Nations Capital Development Fund (Statement VII)	35 431
165 536	United Nations Revolving Fund for Natural Resources Exploration (Statement VIII)	5 154
971 089	United Nations Trust Fund for Sudano-Sahelian Activities (Statement IX)	20 920
-	United Nations Volunteers programme (Statement X)	744 497
58 520	United Nations Financing System for Science and Technology for Development (Statement XI)	30 143
62 674	United Nations Special Fund for Land-locked Developing Countries (Statement XII)	130



<u>1983</u>		<u>1984</u>
19 108	UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (Statement XIII)	893 126
405 000	Additional contributions to UNDP in support of United Nations Decade for Women projects (Statement XIV)	383 882
264 099	UNDP Energy Account (Statement XV)	34 490
304 792	Trust Fund for Technical Assistance to World Bank Projects in Jamaica, Panama and Zambia (Statement XVI)	482 643
5 863	Trust Funds for Initial Initiative against Avoidable Disablement (IMPACT) (Statement XVI)	340
1 992 273	Trust Fund for the Training in the USSR of Specialists from Developing Countries (Statement XVI)	2 944 095
99 236	UNDP Trust Fund for Action on Development Issues (Statement XVI)	371 191
6 600 660	Trust Fund for Special Netherlands Contributions for the Least Developed Countries (Statement XVI)	6 540 742
-	UNDP Trust Fund for Economic and Technical Co-operation among Countries (Statement XVI)	277 812
-	Trust Fund for the Norwegian contribution to the Angolan Petroleum Training in Sumbe (Statement XVI)	1 558 469
-	Trust Fund for the Training in Bulgaria of Specialists from Developing Countries (Statement XVI)	101 522
-	UNDP Trust Fund for Assistance to Refugees in Africa (Statement XVI)	10 000
-	UNDP Trust Fund to Combat Poverty and Hunger in Africa (Statement XVI)	168
43 964	Fund of the United Nations for the Development of West Irian (Statement XVII)	-
24 254	United Nations Trust Fund for Operational Programme in Lesotho (Statement XVII)	3 966
-	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland (Statement XVII)	628

<u>1983</u>		<u>1984</u>
-	UNROB Residual Funds - Bangladesh (Statement XVII)	90 627
7 917	Trust Fund Programme for the Republic of Zaire (Statement XVII)	5 411
<u>85 287</u>	UNDP Development Study Programme (Statement XVII)	<u>98 142</u>
<u>21 416 242</u>	Total	<u>15 099 790</u>
		(Statement II)

**Note 5. Governments' and other contributors' contributions - UNDP Account**

Contributions due from Governments and other contributors for current and prior years that had not been paid by 31 December 1984 were as follows:

	<u>Voluntary contributions</u>	<u>Voluntary contributions for the Special Measures Fund for Least Developed Countries</u>	<u>Cost-sharing contributions</u>	<u>Cash counter-part contributions</u>	<u>Total</u>
	(United States dollars)				
1980 and prior years	1 584 123	-	244 638	218 674	2 047 435
1981	861 978	-	57 823	130 054	1 049 855
1982	1 631 629	257	233 299	391 221	2 256 406
1983	4 841 351	2 439	5 274 423	1 523 564	11 641 777
1984	<u>34 275 224</u>	<u>26 671</u>	<u>32 829 052</u>	<u>2 271 881</u>	<u>69 402 828</u>
Total	<u>43 194 305</u>	<u>29 367</u>	<u>38 639 235</u>	<u>4 535 394</u>	<u>86 398 301</u>
	(Schedule 1)	(Schedule 1)	(Schedule 3)	(Schedule 4)	(Statement II)

Note 6. Contributions due from Governments and other contributors - UNDP-administered trust funds

Contributions due from Governments and other contributors for current and prior years that had not been paid by 31 December 1984 (see schedules 14 to 16) were as follows:

	United Nations Capital Development Fund	United Nations Revolving Fund for Natural Resources Exploration	United Nations Trust Fund for Sudanese Sahelian Activities	United Nations Financing System for Science and Technology Development	United Nations Special Fund for Land-locked Developing Countries	UNDP Energy Account	UNDP Development Study Programme	Trust Fund for Technical Assistance to World Bank Projects	UNDP Trust Fund for Assistance to Refugees in Africa
<u>Voluntary contributions</u>									
1980 and prior years	177 754	10 000	-	52 874	58 754	-	-	-	-
1981	62 820	-	-	122 200	6 000	-	-	-	-
1982	259 351	11 290	5 000	2 121 506	1 065	-	-	-	-
1983	41 718	1 000	12 447	125 550	4 470	-	-	-	-
1984	549 724	2 000 003	18 000	75 864	24 610	-	100 000	800 082	85 000
Total (Schedule 14)	1 091 367	2 022 293	35 447	2 497 994	94 899	-	100 000	800 082	85 000
<u>Cost-sharing contributions</u>									
1983 and prior years	632 465	-	113 000	-	-	-	-	-	-
1984	350 000	-	8 591 574	-	-	176 252	-	-	-
Total (Schedule 15)	982 465	-	8 704 574	-	-	176 252	-	-	-
<u>Contributions to sub-trust funds</u>									
1983 and prior years	219 672	-	-	30 000	-	-	-	-	-
1984	1 259 765	-	595 000	-	-	-	-	-	-
Total (Schedule 16)	1 479 437	-	595 000	30 000	-	-	-	-	-
Grand total	3 553 269	2 022 293	9 335 021	2 527 994	94 899	176 252	100 000	800 082	85 000

**Note 7. Accounts payable**

Accounts payable in the amount of \$62,915,323 shown in statement II include amounts totalling \$11,891,020, which are primarily due to outstanding cheques that had been drawn against field office bank accounts, mainly United States dollar bank accounts operated on the "zero-balance" system, and that had not been presented by 31 December 1984.

**Note 8. 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 that had arisen in the joint venture account as at 31 December 1981. During 1984, \$56,518, representing the balance of the deficit, was charged to the general resources of UNDP as shown in statement I.

**Note 9. Support costs paid by the 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 inter-agency agreements and has received reimbursements from executing agencies in respect of work carried out on their behalf. It has also received reimbursement in respect of work that it has carried out as a co-operating agency for government-executed projects. The net total amount paid, of \$209,380, as shown in statement V, comprises:

	<u>United States dollars</u>
Support costs paid to associated agencies	<u>249 573</u>
Less: Support costs reimbursed by executing agencies	16 461
Support costs reimbursed in respect of Government-executed projects	<u>23 732</u>
	<u>40 193</u>
Total	<u><u>209 380</u></u>

**Note 10. Other amounts charged to IPFs**

The amount of \$68,954 shown on statement V as "other amounts charged to IPFs" during 1984 represents project expenditure for the UNSO-UNDP/UNEP joint venture (programme support), which was administered by a unit of UNDP other than the Office for Projects Execution.

**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 1984 amounted to approximately \$826.9 million, against which forward commitments entered into by the agencies were approximately \$151.8 million.

Note 12. Sectoral support

At its thirtieth session, the Governing Council approved the carry-over of any savings arising from previous years to cover the net costs to UNDP for the services of senior industrial development field advisers. In accordance with this decision the balance of \$595,852 has been added to the allocation of \$5,885,000 for sectoral support for the biennium 1984-1985. Expenditure for 1984 amounted to \$3,288,016, as shown in statement I.

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 1984, \$11,328,281 was received for these activities and expenditure for the year totalled \$6,794,308. The balance of unexpended resources as at 31 December 1984 is \$9,968,011, as shown in statement II.

**Note 14. Income received for the biennial budget**

The amount of \$31,195,113 shown on schedule 7 for income received in 1984 consists of the following:

	UNDP core activities	Office for Projects Execution	Inter-Agency Procurement Services Unit	UNV	UNSO- UNDP/UNEP joint venture	Total
Host government cash contributions	9 101 688					9 101 688
Staff assessment income	12 904 497 a/	766 232	111 047	417 981	116 397	14 316 154
Reimbursement of Office for Projects Execution and Inter-Agency Procurement Services Unit agency support costs:						
UNDP-funded activities	-	3 922 539	894 736	-	-	4 817 275 b/
UNCDF-funded activities	-	518 328	-	-	-	518 328
UNSO-funded activities	-	910 655	-	-	-	910 655
Other activities	-	794 701	-	-	-	794 701
Reimbursement of UNSO-UNDP/ UNEP joint venture	-	-	-	-	386 381	386 381
Proceeds of sale of equipment	30 832	-	-	-	-	30 832
Other income	319 099	-	-	-	-	319 099
Total	22 356 116	6 912 455	1 005 783	417 981	502 778	31 195 113

a/ Includes an amount of \$30,658 relating to staff assessment income for the Information Referral System for Technical Co-operation among Developing Countries.

b/ As shown in statement V.

Note 15. United Nations Capital Development Fund

(a) Project expenditure of \$28,806,478, shown in statement VII, is composed of \$9,688,555, representing disbursements made, or due to be made, to Governments of least developed countries under grant agreements with UNCDF for the implementation services and execution of projects by those Governments, and \$19,117,923, 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 \$494,844, which is included in the total amount of \$7,918,238, 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 1984 to \$24.1 million, which includes \$256,607 representing 20 per cent of the total contingent liabilities as at that date for guarantees 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 1984 amounting to \$20.9 million, excluding sub-trust funds but including cost-sharing arrangements, and, as shown in the footnote to statement VII, unspent allocations were \$32.3 million in excess of resources as at 31 December 1984.

(d) The amount of \$239,250 shown on statement VII as "Extrabudgetary account for support costs" represents the unspent balance as at 31 December 1984 of amounts charged to UNCDF projects for its indirect costs.

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

(a) The amount of \$662,383, shown on statement IX as "Reimbursement of programme support costs to executing agencies", includes \$474,831 paid to the UNDP Office for Projects Execution, which is included in the total amount of \$7,918,238, as reflected in schedule 7.

(b) The amount of \$400,284, shown on statement IX as "Due from UNEP for UNDP/UNEP joint-venture projects", represents the net balance due as at 31 December 1984 for contributions payable to the United Nations Sudano-Sahelian Office by UNEP for programme support in respect of the Plan of Action to Combat Desertification in the Sudano-Sahelian region. The status of contributions received and expenditure incurred as at 31 December 1984 was as follows:

Balance due as at 1 January 1984 (Statement IX)		
For institutional support	56 518	
For programme support	<u>180 695</u>	237 213
Contributions received in 1984 from UNEP		
For programme support - 1983	(159 593)	
For programme support - 1984	<u>(181 096)</u>	(340 689)
UNEP savings in liquidating 1981 obligations		(1 989)
Contributions received from UNDP		
For programme support - 1984	(431 766)	
For institutional support - 1981	<u>(56 518)</u>	(488 284)
Expenditure		
For programme support		
UNEP share	562 267	
UNDP share	<u>431 766</u>	<u>994 033</u>
Balance due from UNEP as at 31 December 1984 (Statement IX)		<u>400 284</u>
Composition of balance due		
Programme support - 1981	(1 989)	
- 1983	21 102	
- 1984	<u>381 171</u>	
	<u>400 284</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.

(c) The amount of \$298,291 shown on statement IX as "Extrabudgetary account for support costs", is the unspent balance at 31 December 1984 of amounts charged to its sub-trust funds for UNSO's support costs.

(d) The unspent allocations, as shown in the footnote to statement IX, exceeded resources at 31 December 1984 by \$5,699,777. The excess allocations were made on the basis that outstanding contributions pledged by Governments for current and prior years for the main UNSO trust fund amounted to \$8,740,021 (\$35,447 for voluntary contributions and \$8,704,574 for cost-sharing contributions, as shown in schedule 14 and schedule 15 respectively).



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 were approved by the General Assembly at its thirty-fourth session (resolution 34/218 of 19 December 1979), include the provision that the Fund shall be authorized to establish a programme reserve by earmarking 2 per cent of the total annual contributions.

As reflected in statement XI, an amount of \$7,007, representing 2 per cent of the contributions of \$350,327 received in 1984, was transferred in 1984 from reserves to the Programme Reserve. Total expenditure charged to the Programme Reserve during 1984 amounted to \$9,531, leaving a balance of \$34,548 in the Programme Reserve as at 31 December 1984.

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

The amount of \$371,917 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

(a) The amount of \$540,282 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.

(b) The amount shown in statement XIV as "Government letter of credit", 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 20. UNDP Energy Account

The unspent allocations, as shown in the footnote to statement XV, exceeded resources as at 31 December 1984 by \$335,650. This arose because allocations for future years were issued on two projects funded by OPEC based on outstanding government contributions of \$924,613 (schedule 15).