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S U P P O R T

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Annual financial review, 1985

Summary

In this report, the Executive Director provides a financial review of the activities financed by UNFPA and its trust funds in 1985. The report shows the Fund's financial position and accounts as at the end of 1985. Annual data on income and expenditures are included for 1983, 1984 and 1985. The annexes include the unaudited financial statements for the year ended 31 December 1985.

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Introduction

. In response to decision 85/20 II, adopted by the Governing Council at its thirty-second session, the Executive Director presents in this report a review of the financial situation of UNFPA for 1985. The information and financial data available for the preparation of this report included the unaudited final accounts of the Fund. Pursuant to the UNFPA financial rules, the final annual accounts for 1985 are submitted to the Board of External Auditors on 30 April 1986 and transmitted by the Chairman of the Board to the President of the General Assembly in June 1986. It is estimated that the unaudited financial statements and preliminary data presented in this report will not vary substantially from the final audited accounts so as to alter in a significant manner the analysis and conclusions of this presentation. For the purpose of making income and expenditure projections, the United Nations operational rates of exchange in effect at the time of the preparation of this document were used. As appropriate, historical patterns and experience factors were also used in projecting income and expenditure.

. This document includes the actual data available for 1983, 1984 and 1985. The 1985 figures include data obtained from the 1985 unaudited annual accounts of the executing agencies with regard to the status of funds allocated to them and expended in the execution of UNFPA projects in 1985. Should any changes be reported in the audited accounts of any of the executing agencies, they will be reported by the Executive Director to the Governing Council at its next session in the audited statements and audit reports.

I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

A. Income and expenditure

. Tables 1 and 2 show a comparison of income and expenditures for 1983, 1984 and 1985. Total income in 1985 amounted to \$142.9 million and total expenditures to \$148.9 million. This resulted in an excess of expenditure over income of 6 million. Annual income includes pledges from Governments, investment income and miscellaneous income but excludes contributions to trust funds. Under the funding principles adopted by UNFPA, income is recorded on an accrual basis.

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4. Total income in 1985 increased by \$4.3 million or 3.1 per cent over the 1984 income of \$138.6 million and \$8.2 million or 6.1 per cent over the 1983 income figure of \$134.7. Interest income amounted to \$5.7 million or 4 per cent of total income. Miscellaneous income from accounts of executing agencies and adjustments on revaluation of currencies and gains/losses on exchange totalled \$1.3 million. Total pledged contributions in 1985 reached \$135.9 million, pledged by 100 Governments. Total 1985 contributions increased in dollar terms by only 2.6 per cent (from \$132.4 million to \$135.9 million) compared to 1984 and by 4.9 per cent over the 1983 level of contributions. As in 1984, the initial dollar value of pledges made in local currencies to UNFPA for 1985 was higher at the time they were pledged than at the time they were paid because of the sustained increase in the value of the United States currency *vis-à-vis* nearly all other currencies. The outstanding cumulative balance of unpaid pledges as at 31 December 1985 was \$24.7 million, which included an outstanding payment due from the Government of Japan in the equivalent of \$23.6 million for 1985. This amount was subsequently paid in full by the Government of Japan in January 1986. As at 31 December 1985, contributions pledged by Governments that had not been paid were as follows:

| | As at 1 January 1985 | As at 31 December 1985 |
|----------------------|-------------------------|---------------------------|
| | (US dollars) | |
| 1981 and prior years | 716 219 | 697 027 |
| 1982 | 90 864 | 89 159 |
| 1983 | 57 254 | 29 739 |
| 1984 | 10 003 399 | 142 597 |
| 1985 | <u>-</u> | <u>23 765 558</u> |
| Total | <u>10 867 736</u> | <u>24 724 080</u> |

5. Total expenditures in 1985 increased by \$11.7 million or 8.5 per cent over 1984 expenditures and \$26.3 million or 21.5 per cent over 1983 expenditures. As shown in table 2, programme expenditures amounted to \$123.9 million or 86.7 per cent of income. These included expenditures of programme support units of approximately \$1.8 million and overhead charges to Government-executed projects in the amount of \$1.5 million or 5 per cent of final 1985 expenditures on Government-executed projects. The 1985 expenditures of the biennial budget for administrative and programme support services amounted to \$12.7 million or 8.9 per cent of 1985 total income. Field costs of the offices of the UNFPA deputy representatives (DRSAPs) were \$4.6 million or 3.2 per cent of income, and agency support costs totalled \$7.7 million or 5.4 per cent of income, including overhead costs paid to non-governmental organizations (NGOs).

B. Status of unexpended balance of general resources

6. On 1 January 1985, the balance of available unspent funds was \$17,499,884, as shown in table 3. After deducting the excess of expenditure over income of \$5,944,175 and the amount of \$4 million transferred to the operational reserve, the unexpended balance of general resources available for programming stood at \$7,555,709 as at 31 December 1985.

C. Status of the operational reserve

7. During 1985, UNFPA maintained a fully funded operational reserve. In accordance with decision 81/7 III, paragraph 5, adopted by the Governing Council at its twenty-eighth session, the Executive Director is gradually increasing the level of the operational reserve to the targeted level of 25 per cent of the annual estimated income by the end of 1989. During 1985, in accordance with these plans, \$4 million was transferred from the UNFPA account to the operational reserve, bringing its balance to \$30 million (see annex II).

Table 1

Comparison of income and expenditure for 1983, 1984 and 1985
 (Millions of US dollars)

| | 1983 (\$) | Percentage change 1983-1984 | 1984 (\$) | Percentage change 1984-1985 | 1985 ^{b/} (\$) |
|---|--------------|-----------------------------------|--------------|-----------------------------------|----------------------------|
| Income | | | | | |
| Voluntary contributions | 129.6 | 2.2 | 132.4 | 2.6 | 135.9 |
| Interest income | 4.6 | 43.5 | 6.6 | (13.6) | 5.7 |
| Other miscellaneous income and adjustments | <u>0.5</u> | (180.0) | <u>(0.4)</u> | 90.0 | <u>1.3</u> |
| Total income | <u>134.7</u> | 2.9 | <u>138.6</u> | 3.1 | <u>142.9</u> |
| Expenditure | | | | | |
| Programmable resources ^{a/} | 101.2 | 13.8 | 115.2 | 7.6 | 123.9 |
| DRSAP field offices | 4.4 | 6.8 | 4.7 | (2.1) | 4.6 |
| Agency support costs | 5.9 | (6.8) | 5.5 | 40.0 | 7.7 |
| UNFPA administrative budget expenditure | <u>11.1</u> | 6.3 | <u>11.8</u> | 7.6 | <u>12.7</u> |
| Total expenditure | <u>122.6</u> | 11.9 | <u>137.2</u> | 8.5 | <u>148.9</u> |
| Excess of income over expenditure | <u>12.1</u> | | <u>1.4</u> | | <u>(6.0)</u> |

^{a/} Includes expenditures of programme support units in the field and overhead charges to government-executed projects.

^{b/} Unaudited final 1985 figures.

Table 2

Comparison of programmable resources and operational costs
as a percentage of total income, 1983, 1984 and 1985
(Millions of US dollars)

| | 1983 (\$) | Percentage of total income | 1984 (\$) | Percentage of total income | 1985 ^{b/} (\$) | Percentage of total income |
|--------------------------------------|--------------|----------------------------------|--------------|----------------------------------|----------------------------|----------------------------------|
| Income | 134.7 | 100 | 138.6 | 100 | 142.9 | 100 |
| Programmable resources ^{a/} | 101.2 | 75.1 | 115.2 | 83.1 | 123.9 | 86.7 |
| Operational costs | | | | | | |
| Administrative budget | 11.1 | 8.2 | 11.8 | 8.5 | 12.7 | 8.9 |
| DRSAP offices | 4.4 | 3.3 | 4.7 | 3.4 | 4.6 | 3.2 |
| Agency support costs | <u>5.9</u> | <u>4.4</u> | <u>5.5</u> | <u>4.0</u> | <u>7.7</u> | <u>5.4</u> |
| Total operational costs | <u>21.4</u> | <u>15.9</u> | <u>22.0</u> | <u>15.9</u> | <u>25.0</u> | <u>17.5</u> |
| Total expenditures | <u>122.6</u> | <u>91.0</u> | <u>137.2</u> | <u>99.0</u> | <u>148.9</u> | <u>104.2</u> |
| Excess income over expenditure | 12.1 | 9.0 | 1.4 | 1.0 | (6.0) | (4.2) |

^{a/} Includes expenditures of programme support units in the field (\$1.8 million) and overhead charges to government-executed projects (\$1.5 million).

^{b/} Unaudited final 1985 figures.

Table 3

Income, expenditures, operational reserve and general resources
balances for 1983, 1984 and 1985
 (United States dollars)

| | <u>1983</u> | <u>1984</u> | <u>1985</u> |
|---|--------------------------|--------------------------|-------------------------|
| Unexpended balance as at 1 January | 9 083 060 | 19 168 557 | 17 499 884 |
| Add: Excess of income over expenditure | <u>12 085 497</u> | <u>1 331 327</u> | <u>(5 944 175)</u> |
| Subtotal | <u>21 168 557</u> | <u>20 499 884</u> | <u>11 555 709</u> |
| Transfer to operational reserve | <u>2 000 000</u> | <u>3 000 000</u> | <u>4 000 000</u> |
| Unexpended balance of general resources as at 31 December | <u><u>19 168 557</u></u> | <u><u>17 499 884</u></u> | <u><u>7 555 709</u></u> |

Table 4

Status of pledges and payments by donor Governments:
Summary of 1985 pledges as compared to 1984
(as at 31 December 1985)

Major donors ^{a/}

| | | 1984 | | | 1985 | | | | |
|---------------------------------------|--------|---------------------------------------|----------------------|----------------------|----------------------|-------------------------------------|------|----------------------|----------------------|
| | | Pledges | | Payments | Pledges | | | Payments | |
| | | National currency | \$US | \$US | National currency | Percentage change | \$US | \$US | |
| 1. United States | (US\$) | 38 000 000 | 38 000 000 | 38 000 000 | (US\$) | 36 000 000 | (5) | 36 000 000 | 36 000 000 |
| 2. Japan | (Yen) | - | 29 550 000 | 29 550 000 | (Yen) | - | 7 | 31 607 000 | 7 966 000 |
| 3. Germany, Fed. Rep. of | (Dm.) | 35 000 000 | 12 468 390 | 12 468 390 | (Dm.) | 36 800 000 | 5 | 13 171 434 | 13 171 434 |
| 4. Norway | (Nkr.) | 88 700 000 | 10 903 819 | 10 903 819 | (Nkr.) | 93 300 000 | 5 | 10 893 455 | 10 893 455 |
| 5. Netherlands | (Nfl.) | 30 750 000 | 9 494 102 | 9 494 102 | (Nfl.) | 32 100 000 | 4 | 9 619 902 | 9 619 902 |
| 6. Canada | (C\$) | 10 250 000 1 000 000 ^{b/} | 7 962 693 806 452 | 7 962 693 806 452 | (C\$) | 10 250 000 150 000 ^{b/} | - | 7 523 215 109 489 | 7 523 215 109 489 |
| 7. Sweden | (Skr.) | 48 000 000 | 5 733 847 | 5 733 847 | (Skr.) | 53 000 000 | 10 | 6 323 864 | 6 323 864 |
| 8. United Kingdom | (£) | 3 000 000 | 3 879 885 | 3 879 885 | (£) | 4 500 000 | 50 | 5 977 057 | 5 977 057 |
| 9. Denmark | (Dkr.) | 46 000 000 | 4 528 690 | 4 528 690 | (Dkr.) | 50 000 000 | 9 | 4 967 229 | 4 967 229 |
| 10. Switzerland | (Sfr.) | 4 000 000 | 1 666 667 | 1 666 667 | (Sfr.) | 5 000 000 | 25 | 2 173 913 | 2 173 913 |
| 11. Italy | (Lit.) | 3 500 000 000 | 1 842 105 | 1 842 105 | (Lit.) | 3 500 000 000 | - | 1 966 292 | 1 966 292 |
| 12. Finland | (Mk.) | 8 500 000 | 1 523 571 | 1 523 571 | (Mk.) | 10 750 000 | 26 | 1 545 651 | 1 545 651 |
| 13. Australia | (A\$) | 1 125 000 | <u>1 060 650</u> | <u>1 060 650</u> | (A\$) | 1 125 000 | - | <u>909 563</u> | <u>909 563</u> |
| Subtotal | | | <u>129 420 871</u> | <u>129 420 871</u> | | | | <u>132 788 064</u> | <u>109 147 064</u> |
| <u>Other donors</u> ^{c/} | | | | | | | | | |
| 14. China | (YRMB) | - | 400,000 | 400,000 | (YRMB) | - | 13 | 450,000 | 450,000 |
| 15. Belgium | (BF) | 19 000 000 | 314 726 | 314 726 | (BF) | 20 000 000 | 5 | 380 527 | 380 527 |
| 16. India | (Rs) | 3 200 000 | 300 469 | 300 469 | (Rs) | 4 000 000 | 25 | 337 553 | 337 553 |
| 17. Pakistan | (Rs) | - | 325,000 | 325,000 | (Rs) | - | - | 325 000 | 325 000 |
| 18. France | (Fr) | 2 200 000 | 273 292 | 273 292 | (Fr) | 2 200 000 | - | 231 579 | 231 579 |
| 19. Egypt | (LE) | 188 100 | 228 921 | 228 921 | (LE) | 188 100 | - | 228 921 | 228 921 |
| 20. New Zealand | (NZ\$) | 350 000 | 232 470 | 232 470 | (NZ\$) | 350 000 | - | 184 100 | 184 100 |
| 21. Indonesia | (RP) | - | <u>150 000</u> | <u>150 000</u> | (RP) | - | - | <u>150 000</u> | <u>150 000</u> |
| Subtotal | | | <u>2 224 878</u> | <u>2 224 878</u> | | | | <u>2 287 680</u> | <u>2 287 680</u> |
| <u>Remaining donors</u> ^{d/} | | | <u>801 809</u> | <u>659 462</u> | | | | <u>807 653</u> | <u>683 095</u> |
| Total | | | <u>132 447 558</u> | <u>132 305 211</u> | | | | <u>135 883 397</u> | <u>112 117 839</u> |

^{a/} Major donors as defined here represents Governments that have pledged the equivalent of \$US 1 million or more.

^{b/} Supplementary contribution.

^{c/} Other donors include eight countries in 1984 and eight in 1985, contributing pledges of \$100,000 and over.

^{d/} Remaining donors include 81 countries in 1984 and 79 in 1985.

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Table 6

Programmable costs breakdown in 1983, 1984 and 1985

(Millions of US dollars)

| | 1983 (\$) | Percentage of total expenditure | 1984 (\$) | Percentage of total expenditure | 1985 ^{a/} (\$) | Percentage of total expenditure |
|--|--------------|---------------------------------------|--------------|---------------------------------------|----------------------------|---------------------------------------|
| United Nations (Work programme) | 2.6 | | 1.4 | | 1.4 | |
| UN/DTCDD | 11.4 | | 11.4 | | 13.8 | |
| ECE | 0.4 | | 0.3 | | 0.3 | |
| ESCAP | 1.1 | | 1.4 | | 1.5 | |
| ECLAC | 1.8 | | 1.7 | | 1.8 | |
| ECA | 3.0 | | 3.0 | | 2.5 | |
| ECWA | 0.2 | | 0.4 | | 0.5 | |
| ILO | 5.1 | | 4.4 | | 5.2 | |
| FAO | 0.8 | | 1.6 | | 2.0 | |
| UNESCO | 4.9 | | 5.1 | | 6.0 | |
| WHO | 19.2 | | 17.6 | | 25.4 | |
| UNICEF | 1.9 | | 1.6 | | 2.2 | |
| UNDP-OPE | - | | - | | 0.6 | |
| Subtotal | <u>52.4</u> | 51.8 | <u>49.9</u> | 43.3 | <u>63.2</u> | 51.0 |
| GOVERNMENTS | <u>29.5</u> | 29.2 | <u>37.9</u> | 32.9 | <u>30.0</u> | 24.2 |
| UNFPA | | | | | | |
| Headquarters procurement | 7.3 | 7.2 | 12.8 | 11.1 | 11.4 | 9.2 |
| Field programme support units | 1.5 | 1.5 | 1.7 | 1.5 | 1.9 | 1.5 |
| Overhead charges to government- executed projects | 1.5 | 1.5 | 1.9 | 1.6 | 1.5 | 1.2 |
| Other UNFPA executed projects | <u>0.5</u> | <u>0.5</u> | <u>1.8</u> | <u>1.6</u> | <u>1.9</u> | <u>1.5</u> |
| Subtotal | <u>10.8</u> | <u>10.7</u> | <u>18.2</u> | <u>15.8</u> | <u>16.7</u> | <u>13.5</u> |
| NGOs | <u>8.4</u> | <u>8.3</u> | <u>9.2</u> | <u>8.0</u> | <u>14.0</u> | <u>11.3</u> |
| TOTAL | <u>101.1</u> | <u>100.0</u> | <u>115.2</u> | <u>100.0</u> | <u>123.9</u> | <u>100.0</u> |

^{a/} Unaudited final 1985 figures.

Table 7

Liquidity position
 (US dollars)

| | <u>1983</u> | <u>1984</u> | <u>1985</u> |
|---------------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>Status of cash and investments</u> | | | |
| <u>Bank accounts</u> | | | |
| All accounts | 16 533 428 | 16 207 652 | 11 907 045 |
| <u>Investments</u> | | | |
| Time-deposits | <u>44 900 000</u> | <u>56 552 459</u> | <u>47 854 662</u> |
| TOTAL | <u>61 433 428</u> ^{a/} | <u>72 760 111</u> ^{b/} | <u>59 761 707</u> ^{c/} |

^{a/} Includes \$4,676,450 due to UNFPA trust funds as at 31 December 1983.

^{b/} Includes \$2,984,891 due to UNFPA trust funds and \$5,300,000 due to the International Planned Parenthood Federation as at 31 December 1984.

^{c/} Includes \$2,822,208 due to UNFPA trust funds, \$11,300,000 due to the International Planned Parenthood Federation and \$101,309 due to special population programmes.

Annex III (cont'd)

| | Balance due as at 31 December 1984 for 1984 and prior years | Additions and adjustments for 1984 and prior years | Pledges for 1985 | Pledges for 1986 and future years | | Total | Payments received in 1985 | Unpaid pledges as at 31 December 1985 | Composition of balance due | |
|----------------------------------|--|---|---------------------|--------------------------------------|------------|------------|---------------------------------|---|--------------------------------|---------------------------------|
| | | | | Local currency | US dollars | | | | For 1985 and prior years | For 1986 and future years |
| | | | | | | | | | | |
| Democratic Yemen | 2 000 | - | 2 200 | - | 2 420 | 6 620 | - | 6 620 | 4 200 | 2 420 |
| Denmark | - | - | 4 967 229 | 55 000 000 | 6 043 956 | 11 011 185 | 4 967 229 | 6 043 956 | - | 6 043 956 |
| Djibouti | 8 000 | - | - | - | - | 8 000 | 8 000 | - | - | - |
| Dominica | 1 000 | - | 500 | - | - | 1 500 | 1 000 | 500 | 500 | - |
| Ecuador | 20 000 | - | 22 000 | - | 22 000 | 64 000 | - | 64 000 | 42 000 | 22 000 |
| Egypt | - | - | 228 921 | 188 100 | 228 921 | 457 842 | 228 921 | 228 921 | - | 228 921 |
| El Salvador | - | 5 000 | - | - | - | 5 000 | 5 000 | - | - | - |
| Fiji | - | - | 2 000 | 2 000 | 1 852 | 3 852 | 3 724 | 128 | - | 128 |
| Finland | - | - | 1 545 651 | 15 000 000 | 2 752 294 | 4 297 945 | 1 545 651 | 2 752 294 | - | 2 752 294 |
| France | - | - | 231 579 | 2 200 000 | 287 582 | 519 161 | 231 579 | 287 582 | - | 287 582 |
| Germany, Federal Republic of | - | - | 13 171 434 | 37 700 000 | 15 080 000 | 28 251 434 | 13 171 434 | 15 080 000 | - | 15 080 000 |
| Greece | - | - | 5 000 | - | 5 000 | 10 000 | 5 000 | 5 000 | - | 5 000 |
| Grenada | - | - | 500 | - | - | 500 | 500 | - | - | - |
| Guatemala | 5 000 | 1 852 | - | - | - | 6 852 | 1 852 | 5 000 | 5 000 | - |
| Guyana | - | - | 964 | - | - | 964 | - | 964 | 964 | - |
| Honduras | 500 | - | 10 000 | 20 000 | 10 000 | 20 500 | 10 000 | 10 500 | 500 | 10 000 |
| Hungary | - | - | 11 749 | 650 000 | 13 402 | 25 151 | 11 749 | 13 402 | - | 13 402 |
| Iceland | 2 600 | - | 2 600 | - | 2 600 | 7 800 | 2 600 | 5 200 | 2 600 | 2 600 |
| India | - | - | 337 553 | 5 000 000 | 421 941 | 759 494 | 337 553 | 421 941 | - | 421 941 |
| Indonesia | - | - | 150 000 | - | 150 000 | 300 000 | 150 000 | 150 000 | - | 150 000 |
| Iraq | 40 322 | - | - | - | - | 40 322 | - | 40 322 | 40 322 | - |
| Italy | - | - | 1 966 292 | 3 000 000 000 | 1 749 271 | 3 715 563 | 1 966 292 | 1 749 271 | - | 1 749 271 |
| Jamaica | - | - | 1 832 | - | - | 1 832 | - | 1 832 | 1 832 | - |
| Japan | 9 750 000 | - | 31 607 000 | - | - | 41 357 000 | 17 716 000 | 23 641 000 | 23 641 000 | - |
| Jordan | - | - | 22 099 | - | 22 000 | 44 099 | 22 099 | 22 000 | - | 22 000 |
| Kenya | 2 984 | (223) | 2 761 | 45 000 | 2 761 | 8 283 | - | 8 283 | 5 522 | 2 761 |
| Kuwait | 5 000 | (5 000) | 25 000 | - | 25 000 | 50 000 | 25 000 | 25 000 | - | 25 000 |
| Lao People's Democratic Republic | 500 | - | 500 | - | 500 | 1 500 | 1 000 | 500 | - | 500 |
| Lesotho | - | - | - | 2 800 | 1 073 | 1 073 | - | 1 073 | - | 1 073 |
| Liberia | 3 000 | - | - | - | - | 3 000 | - | 3 000 | 3 000 | - |
| Luxembourg | 4 309 | 887 | 5 196 | 350 000 | 6 863 | 17 255 | - | 17 255 | 10 392 | 6 863 |
| Madagascar | 4 427 | - | 5 000 | - | 5 000 | 14 427 | - | 14 427 | 9 427 | 5 000 |
| Malawi | 188 | (188) | 725 | 1 400 | 819 | 1 544 | 725 | 819 | - | 819 |
| Maldives | - | - | 871 | - | 871 | 1 742 | 871 | 871 | - | 871 |
| Mali | - | - | 500 | - | - | 500 | - | 500 | 500 | - |
| Malta | - | - | 389 | - | - | 389 | 389 | - | - | - |
| Mauritania | 4 000 | - | - | - | - | 4 000 | - | 4 000 | 4 000 | - |
| Mauritius | 2 365 | (85) | 2 957 | - | - | 5 237 | 5 237 | - | - | - |
| Mexico | - | - | 2 208 | 1 060 012 | 2 120 | 4 328 | 2 208 | 2 120 | - | 2 120 |
| Mongolia | - | - | 449 | 1 700 | 491 | 940 | 449 | 491 | - | 491 |
| Montserrat | - | - | 738 | - | - | 738 | 738 | - | - | - |

| | Balance due as at 31 December 1984 for 1984 and prior years | Additions and adjustments for 1984 and prior years | Pledges for 1985 | Pledges for 1986 and future years | | | Payments received in 1985 | Unpaid pledges as at 31 December 1985 | Composition of balance due | |
|----------------------------------|--|---|---------------------|--------------------------------------|---------------|---------------|---------------------------------|---|--------------------------------|---------------------------------|
| | | | | Local currency | US dollars | Total | | | For 1985 and prior years | For 1986 and future years |
| | | | | | | | | | | |
| Morocco | 8 000 | - | - | - | - | 8 000 | 4 000 | 4 000 | - | |
| Mozambique | - | - | - | 40 000 | 985 | 985 | 985 | - | - | |
| Nepal | - | - | 3 750 | - | 3 750 | 7 500 | 3 750 | 3 750 | 3 750 | |
| Netherlands | - | - | 9 619 902 | 40 000 000 | 14 285 714 | 23 905 616 | 9 619 902 | 14 285 714 | 14 285 714 | |
| New Zealand | - | - | 184 100 | - | - | 184 100 | 184 100 | - | - | |
| Norway | - | - | 10 893 455 | 104 300 000 | 13 814 570 | 24 708 025 | 10 893 455 | 13 814 570 | 13 814 570 | |
| Oman | - | - | 10 000 | - | 10 000 | 20 000 | - | 20 000 | 10 000 | |
| Pakistan | 21 333 | (1) | 325 000 | - | 325 000 | 671 332 | 341 526 | 329 806 | 4 806 | |
| Panama | 1 750 | - | 1 500 | 1 500 | 1 500 | 4 750 | 2 250 | 2 500 | 1 000 | |
| Papua New Guinea | 1 075 | (75) | 1 000 | 1 500 | 1 515 | 3 515 | 2 000 | 1 515 | 1 515 | |
| Paraguay | 30 000 | - | 15 000 | - | 15 000 | 60 000 | - | 60 000 | 45 000 | |
| Peru | 25 000 | - | - | - | - | 25 000 | - | 25 000 | 25 000 | |
| Philippines | 68 358 | 2 172 | 71 784 | 1 300 000 | 71 784 | 214 098 | 138 794 | 75 304 | 3 520 | |
| Poland | - | - | 14 467 | 2 000 000 | 13 643 | 28 110 | 14 467 | 13 643 | 13 643 | |
| Portugal | 20 000 | - | 20 000 | - | 20 000 | 60 000 | - | 60 000 | 40 000 | |
| Qatar | - | - | 30 000 | - | - | 30 000 | 30 000 | - | - | |
| Republic of Korea | - | - | 41 000 | - | 38 267 | 79 267 | 41 000 | 38 267 | - | |
| Rwanda | - | - | 1 000 | - | 1 000 | 2 000 | 1 000 | 1 000 | - | |
| Saint Christopher and Nevis | - | - | 1 000 | - | - | 1 000 | 850 | 150 | 150 | |
| Saint Lucia | 1 500 | - | 500 | - | - | 2 000 | 1 500 | 500 | 500 | |
| Saint Vincent and the Grenadines | - | - | 500 | - | - | 500 | 500 | - | - | |
| Sao Tome and Principe | - | - | 675 | - | - | 675 | 675 | - | - | |
| Saudi Arabia | - | - | 30 000 | - | 30 000 | 60 000 | 30 000 | 30 000 | - | |
| Senegal | 109 253 | - | 5 000 | - | 5 000 | 119 253 | - | 119 253 | 114 253 | |
| Seychelles | 500 | - | 100 | - | - | 600 | 500 | 100 | 100 | |
| Sierra Leone | 5 000 | - | 472 | - | - | 5 472 | - | 5 472 | 5 472 | |
| Singapore | 7 500 | - | - | - | - | 7 500 | - | 7 500 | 7 500 | |
| Solomon Islands | - | - | 500 | - | - | 500 | 500 | - | - | |
| Somalia | 874 | (605) | 203 | 22 500 | 269 | 741 | 203 | 538 | 269 | |
| Spain | 60 000 | - | 91 693 | 18 000 000 | 116 129 | 267 822 | 91 693 | 176 129 | 60 000 | |
| Sri Lanka | 7 500 | - | 10 000 | - | 10 000 | 27 500 | 17 500 | 10 000 | - | |
| Sudan | 279 609 | 1 | 25 000 | - | - | 304 610 | 38 776 | 265 834 | 265 834 | |
| Sweden | - | - | 6 323 864 | 130 000 000 a/ | 16 993 464 a/ | 23 317 328 a/ | 6 323 864 | 16 993 464 a/ | - | |
| Switzerland | - | - | 2 173 913 | 5 500 000 | 2 631 579 | 4 805 492 | 2 173 913 | 2 631 579 | - | |
| Syrian Arab Republic | 5 500 | - | - | - | - | 5 500 | 5 500 | - | - | |
| Thailand | - | - | 48 772 | - | 48 400 | 97 172 | 48 772 | 48 400 | - | |
| Tonga | 3 000 | (3 000) | - | - | - | - | - | - | - | |
| Tunisia | 3 219 | (119) | 17 459 | 15 972 | 21 764 | 42 323 | 21 714 | 20 609 | - | |
| Turkey | 5 000 | - | 10 000 | - | 10 000 | 25 000 | 10 000 | 15 000 | 5 000 | |
| Uganda | 2 655 | (975) | 1 344 | - | - | 3 024 | - | 3 024 | - | |

Annex III (cont'd)

| | Balance due as at 31 December 1984 for 1984 and prior years | Additions and adjustments for 1984 and prior years | Pledges for 1985 | Pledges for 1986 and future years | | | Payments received in 1985 | Unpaid pledges as at 31 December 1985 | Composition of balance due | |
|---|--|---|---------------------|--------------------------------------|-------------------|--------------------|---------------------------------|---|---|---------------------------------|
| | | | | Local currency | US dollars | Total | | | For 1985 and prior years | For 1986 and future years |
| | | | | | | | | | | |
| United Kingdom of Great Britain and Northern Ireland | - | - | 5 977 057 | 4 500 000 | 6 676 558 | 12 653 615 | 5 977 057 | 6 676 558 | - | 6 676 558 |
| United States of America | - | - | 36 000 000 | - | - | 36 000 000 | 36 000 000 | - | - | - |
| Viet Nam | 2 166 | - | 1 000 | - | 1 500 | 4 666 | 1 000 | 3 666 | 2 166 | 1 500 |
| Yemen | 46 850 | - | 2 850 | - | 2 850 | 52 550 | - | 52 550 | 49 700 | 2 850 |
| Yugoslavia | 11 192 | (11 192) | 2 040 | 555 000 | 1 856 | 3 896 | 2 040 | 1 856 | - | 1 856 |
| Zaire | 1 000 | - | - | - | 1 000 | 2 000 | - | 2 000 | 1 000 | 1 000 |
| Zambia | - | - | 690 | - | - | 690 | - | 690 | 690 | - |
| Zimbabwe | 1 655 | (200) | 1 863 | 3 000 | 1 818 | 5 136 | 1 863 | 3 273 | 1 455 | 1 818 |
| Total | <u>10 867 736</u> | <u>112 229</u> (Statement I) | <u>135 883 397</u> | <u>-</u> | <u>92 071 902</u> | <u>238 935 264</u> | <u>122 143 946</u> | <u>116 791 318</u> | <u>24 724 080</u> (Statement II and Note 4) | <u>92 067 238</u> |

a/ Includes the following pledge made in 1985 for 1987:

| <u>Local currency</u> | <u>United States dollar equivalent</u> |
|-----------------------|--|
| 65 000 000 | 8 496 732 |

Annex IV

TRUST FUNDS

Statement of account for the year ended 31 December 1985
(United States dollars)

| Trust Funds | Unexpended balance as at 1 January | Contributions received in 1985 | Interest income | Sub- total | Programme expenditure | Support costs | Total expenditure | Unexpended balance as at 31 December |
|--|--|--------------------------------------|--------------------|------------------|--------------------------|------------------------------|----------------------|--|
| Canada | - | 148 148 | 2 707 | 150 855 | 26 374 | 1 319 | 27 693 | 123 162 |
| Colombia | 385 924 | 189 827 | 19 198 | 594 949 | 489 719 | 6 311 | 496 030 | 98 919 |
| Denmark | 129 429 | 710 890 | 66 602 | 906 921 | 680 106 | 25 921 | 706 027 | 200 894 |
| European Economic Community | 8 611 | 66 609 | 985 | 76 205 | 60 143 | - | 60 143 | 16 062 |
| Finland | 25 351 | 156 446 | 9 148 | 190 945 | 173 026 | 8 260 | 181 286 | 9 659 |
| International Conference on Population - 1984 | | | | | | | | |
| Main Budget | 300 824 | 19 563 | 19 051 | 339 438 | 162 841 | - | 162 841 | 176 597 |
| Special Travel Arrangements | 4 431 | - | - | 4 431 | 1 676 | - | 1 676 | 2 755 |
| Italy | (309 616) | 1 751 039 | 28 790 | 1 470 213 | 1 626 725 | 20 000 | 1 646 725 | (176 512) |
| Netherlands | 1 065 091 | 601 575 | 87 008 | 1 753 674 | 602 943 | 25 964 | 628 907 | 1 124 767 |
| Norway | 465 331 | 2 345 574 | 60 617 | 2 871 522 | 2 301 512 | 38 860 | 2 340 372 | 531 150 |
| Organization of Petroleum Exporting Countries | 513 622 | - | 31 387 | 545 009 | 259 105 | 12 955 | 272 060 | 272 949 |
| Sweden | 467 | - | - | 467 | 211 | 256 | 467 | - |
| United Kingdom of Great Britain and Northern Ireland | - | 30 866 | - | 30 866 | 35 793 | 1 790 | 37 583 | (6 717) |
| United Nations Population Award | <u>395 426</u> | <u>50 000</u> | <u>38 992</u> | <u>484 418</u> | <u>35 895</u> | <u>-</u> | <u>35 895</u> | <u>448 523</u> |
| Total | <u>2 984 891</u> | <u>6 070 537</u> (Schedule 9) | <u>364 485</u> | <u>9 419 913</u> | <u>6 456 069</u> | <u>141 636</u> ^{a/} | <u>6 597 705</u> | <u>2 822 208</u> (Statement II) |

^{a/} Represents agreed percentage of programme expenditure reimbursed to UNFPA for support costs.

Annex V

Status of contributions pledged as at 31 December 1985

(United States dollars)

| <u>Government/organization</u> | <u>Balance due as at 31 December 1984</u> | <u>Additions and adjustments</u> | <u>Total</u> | <u>Collected in 1985</u> | <u>Unpaid pledges as at 31 December 1985 for 1985 and prior years</u> |
|---|---|--------------------------------------|------------------|------------------------------|---|
| <u>UNFPA Multi-bilateral Programme</u> | | | | | |
| Canada | - | 148 148 | 148 148 | 148 148 | - |
| Denmark | - | 710 890 | 710 890 | 710 890 | - |
| European Economic Community | - | 66 609 | 66 609 | 66 609 | - |
| Finland | - | 156 446 | 156 446 | 156 446 | - |
| Italy | - | 1 751 039 | 1 751 039 | 1 751 039 | - |
| Netherlands | - | 601 575 | 601 575 | 601 575 | - |
| Norway | - | 2 345 574 | 2 345 574 | 2 345 574 | - |
| United Kingdom of Great Britain and Northern Ireland | - | 30 866 | 30 866 | 30 866 | - |
| Total | - | 5 811 147 | 5 811 147 | 5 811 147 | - |

(Schedule 7)

International Conference on
Population in Mexico (1984)

| | | | | | |
|--------------|---------------|--------------|---------------|---------------|---------------|
| Ecuador | 600 | - | 600 | - | 600 |
| Malawi | 5 000 | - | 5 000 | 5 000 | - |
| Peru | 25 000 | - | 25 000 | - | 25 000 |
| Sudan | 15 000 | (437) | 14 563 | 14 563 | - |
| Yemen | 25 000 | - | 25 000 | - | 25 000 |
| Total | 70 000 | (437) | 70 163 | 19 563 | 50 600 |

(Schedule 7)

United Nations Population Award

| | | | | | |
|--------------|----------|---------------|---------------|---------------|----------|
| India | - | 50 000 | 50 000 | 50 000 | - |
| Total | - | 50 000 | 50 000 | 50 000 | - |

UNFPA 1985 Population and
Housing Census

| | | | | | |
|--------------|----------|----------------|----------------|----------------|----------|
| Colombia | - | 189 827 | 189 827 | 189 827 | - |
| Total | - | 189 827 | 189 827 | 189 827 | - |