Pursuant to paragraph 11 of General Assembly resolution 36/200, the Administrator hereby provides the Governing Council with financial information concerning special funds administered by the United Nations Development Programme (UNDP) which are not required to report to the Council in 1988.
CONTENTS

INTRODUCTION .................................................................................................................. 1 - 3 3


Table 1 (b). United Nations Capital Development Fund: Supplementary funds - Resource planning table, 1985-1989 .............................................. 5

Table 2. United Nations Revolving Fund for Natural Resources Exploration: General resources - Resource planning table, 1985-1989 .............................................. 6


Note: Resource planning tables for other funds administered by UNDP are contained in the following documents:

United Nations Development Fund for Women (DP/1988/50, annex V)

United Nations Volunteers programme (DP/1988/46, annex)


UNDP Energy Account (DP/1988/47, annex I)
INTRODUCTION

1. By paragraph 11 of General Assembly resolution 36/200 of 17 December 1981, the General Assembly decided that, beginning in 1983, a broad policy review of those funds and programmes which are under the guidance of the Governing Council of the United Nations Development Programme (UNDP) and managed by the Administrator should be undertaken on a biennial basis, on the understanding that a brief report, including a financial statement, on those funds and programmes should be made available to the Governing Council in the intervening years.

2. Pursuant to that resolution, the Administrator is pleased to submit herewith resource planning tables for the United Nations Capital Development Fund (UNCDF), the United Nations Revolving Fund for Natural Resources Exploration (UNRFNRE) and the United Nations Trust Fund for Sudano-Sahelian Activities. The Governing Council has requested reports on the other special funds administered by UNDP to be submitted to the current session and these reports include a resource planning table for the fund concerned. The document references for these funds are indicated in the table of contents of this document.

3. In addition, basic statistical and financial data on each of the special funds have been included in a statistical addendum to the annual report of the Administrator (DP/1988/18/Add.5) in accordance with Governing Council decision 87/1 of 17 February 1987 (annex, sect. A, para. 1).

(Millions of US dollars)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Financial resources (from end previous year)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total financial resources</td>
<td>106.4</td>
<td>114.6</td>
<td>125.5</td>
<td>135.0</td>
<td>149.3</td>
<td>155.3</td>
<td>156.6</td>
</tr>
<tr>
<td>- Loan obligations</td>
<td>1.4</td>
<td>2.0</td>
<td>5.0</td>
<td>8.0</td>
<td>11.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Operational reserve</td>
<td>24.1</td>
<td>25.0</td>
<td>27.8</td>
<td>33.0</td>
<td>39.1</td>
<td>43.6</td>
<td>47.3</td>
</tr>
<tr>
<td>- Non-convertible currencies</td>
<td>1.2</td>
<td>1.0</td>
<td>1.0</td>
<td>0.9</td>
<td>0.9</td>
<td>0.9</td>
<td>0.9</td>
</tr>
<tr>
<td>Available resources from previous year</td>
<td>81.1</td>
<td>88.6</td>
<td>95.3</td>
<td>99.1</td>
<td>104.3</td>
<td>102.8</td>
<td>97.4</td>
</tr>
</tbody>
</table>

II. Resources made available during the year

|                      |            |      |      |      |      |      |      |
| Voluntary contributions received | 21.9       | 26.7  | 31.5  | 38.7  | 38.7  | 38.7  | 38.7  |
| Loan payments | 0.0        | 0.0   |       |       |       |       |       |
| Other income | 10.8       | 10.6  | 11.9  | 9.3   | 10.1  | 10.4  | 10.4  |
| Decrease in operational reserve | 0.0        | 0.0   | 0.0   | 0.0   | 0.0   | 0.0   | 0.0   |
| Decrease in non-convertible currencies | 0.2       | 0.0   | 0.1   |       |       |       |       |
| Total res. made available during year | 32.9       | 37.3  | 43.5  | 48.0  | 48.8  | 49.1  | 49.1  |

III. Use of resources during year

|                      |            |      |      |      |      |      |      |
| Project expenditures | 22.0       | 25.1  | 30.0  | 32.7  | 39.1  | 43.6  | 47.3  |
| Administrative expenditures | 2.5        | 2.7   | 3.1   | 3.4   | 3.8   | 4.1   | 4.5   |
| Total programme expenditure | 24.5       | 27.8  | 33.1  | 36.1  | 42.8  | 47.8  | 51.9  |
| Increase in operational reserve | 0.9        | 2.8   | 5.2   | 6.1   | 4.5   | 3.7   | 2.9   |
| Increase in loan obligation | 1.4        | 1.4   | 1.4   | 1.4   | 1.4   | 1.4   | 1.4   |
| Increase in non-convertible currency | 0.0        | 0.0   | 0.0   |       |       |       |       |
| Total use of resources | 25.4       | 30.6  | 39.7  | 42.8  | 50.3  | 54.5  | 57.8  |

IV. Total available resources at year end

|                      |            |      |      |      |      |      |      |
| (I + II - III) | 88.6       | 95.3  | 99.1  | 104.3 | 102.8 | 97.4  | 88.8  |

V. Operational reserve and non-convertible currency

|                      |            |      |      |      |      |      |      |
| Operational res. level from end previous year | 24.1       | 25.0  | 27.8  | 33.0  | 39.1  | 43.6  | 47.3  |
| Change in operational reserve | 0.9        | 2.8   | 5.2   | 6.1   | 4.5   | 3.7   | 2.9   |
| Operational reserve level at year end | 25.0       | 27.8  | 33.0  | 39.1  | 43.6  | 47.3  | 50.2  |
| Level non-convert. currency at year end | 1.0        | 1.0   | 0.9   | 0.9   | 0.9   | 0.9   | 0.9   |

VI. Project commitments outstanding

|                      |            |      |      |      |      |      |      |
| Project commitments from previous year | 122.4      | 128.3 | 139.2 | 163.6 | 195.3 | 218.2 | 236.6 |
| + Project approvals during year | 33.4       | 44.0  | 58.2  | 65.0  | 65.0  | 65.0  | 65.0  |
| - New (fully funded) loan commitments | 1.4        | 0.6   | 3.0   | 3.0   | 3.0   | 3.0   | 3.0   |
| - Project expenditure during year | 22.0       | 25.1  | 30.0  | 32.7  | 39.1  | 43.6  | 47.3  |
| - Net annual project savings and debobilations | 5.5        | 8.0   | 2.4   |       |       |       |       |
| Total outstanding at year end | 128.3      | 139.2 | 163.6 | 195.3 | 218.2 | 236.6 | 251.3 |

a/ This chart shows the annual level of project approvals and expenditures made possible from UNCDF general resources. It does not show additional project approvals and expenditures made possible from cost-sharing and/or trust fund arrangements.
### Table 1 (b). United Nations Capital Development Fund: Supplementary funds - Resource planning table, 1985-1989\(^a\)  
(Millions of US dollars)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Available resources as at 1 January</td>
<td>0.2</td>
<td>5.1</td>
<td>0.5</td>
<td>(6.8)</td>
<td>1.4</td>
</tr>
<tr>
<td>II. Resources made available during the year</td>
<td>7.6</td>
<td>2.8</td>
<td>2.5</td>
<td>10.2</td>
<td>2.0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>7.8</td>
<td>7.9</td>
<td>3.0</td>
<td>3.4</td>
<td>3.4</td>
</tr>
<tr>
<td>III. Use of resources during the year (project expenditure)</td>
<td>2.7</td>
<td>7.4</td>
<td>9.8</td>
<td>2.0</td>
<td>2.0</td>
</tr>
<tr>
<td>IV. Available resources as at 31 December</td>
<td>5.1</td>
<td>0.5</td>
<td>(6.8)(^b)</td>
<td>1.4</td>
<td>1.4</td>
</tr>
<tr>
<td>V. Project commitments outstanding as at 31 December (^c)</td>
<td>17.7</td>
<td>12.6</td>
<td>4.8</td>
<td>4.8</td>
<td>4.8</td>
</tr>
</tbody>
</table>

\(^a\) Funding from cost-sharing and sub-trust funds. The totals do not include any UNDP-administered trust funds in order to avoid double counting on UNDP statements. During 1987 expenditures against UNDP-administered trust funds under UNCDF projects amounted to an estimated $0.7 million while commitments at year end funded by this source totalled $0.8 million.

\(^b\) Payment of $6.3 million received January 1988, and $0.4 million received January 1987 but not applied until 1988; balance covered by firm commitments from donors.

\(^c\) Project commitments outstanding for 1985-1987 covered by firm commitments from donors.
Table 2. United Nations Revolving Fund for Natural Resources Exploration: General resources - Resource planning table, 1985-1989

(Millions of US dollars)

<table>
<thead>
<tr>
<th></th>
<th>ACTUAL</th>
<th>ESTIMATED</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Availability of resources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance as at 1 January</td>
<td>13.6</td>
<td>15.3</td>
</tr>
<tr>
<td>Additional resources received:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voluntary contributions</td>
<td>4.4</td>
<td>0.4 $a/$</td>
</tr>
<tr>
<td>Interest and other income</td>
<td>1.2</td>
<td>1.2</td>
</tr>
<tr>
<td>TOTAL</td>
<td>19.2</td>
<td>16.9</td>
</tr>
<tr>
<td>II. Utilization of resources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project expenditure $b/$</td>
<td>2.6</td>
<td>6.9</td>
</tr>
<tr>
<td>Programme support and administrative services costs</td>
<td>1.3</td>
<td>1.4</td>
</tr>
<tr>
<td>TOTAL</td>
<td>3.9</td>
<td>8.3</td>
</tr>
<tr>
<td>III. Balance of resources as at 31 December: General resources</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>15.3</td>
<td>8.6</td>
</tr>
<tr>
<td>IV. Resources available for further programming: General resources as at 31 December (as in III above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: unspent project allocations</td>
<td>13.8 $c/$</td>
<td>11.4 $c/$</td>
</tr>
<tr>
<td>Balance available as at 31 Dec.</td>
<td>1.5</td>
<td>(2.8)</td>
</tr>
</tbody>
</table>

---

$a/$ Includes payment of $US 65,000 management services fee (USAID) in 1986.

$b/$ Includes pre-project expenditures.

$c/$ Based on estimate of total projected expenditures on approved projects whenever reliable estimate can be made or the maximum allocation approved by the Governing Council minus actual expenditure.


(Millions of US dollars)

<table>
<thead>
<tr>
<th>All sources of funding</th>
<th>General resources a/</th>
<th>Cost-sharing b/</th>
<th>Sub-trust funds c/</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. AVAILABILITY OF RESOURCES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance as at 1 January (brought forward)</td>
<td>9.9 11.7 17.0 22.6 27.1</td>
<td>4.4 4.2 7.4 9.4d/ 14.5</td>
<td>5.5 4.7 9.3 13.6d/ 12.2</td>
</tr>
<tr>
<td>Total additional contribution received:</td>
<td>16.9 19.0 20.2 20.7 18.6</td>
<td>0.6 5.7 5.4 6.8 5.6</td>
<td>6.5 11.7 9.3 9.0 10.0</td>
</tr>
<tr>
<td>Interest and other income</td>
<td>1.6 1.4 2.0 2.7 1.9</td>
<td>1.6 1.0 1.9 2.7 1.8</td>
<td>0.0 0.0 0.0 0.0 0.0</td>
</tr>
<tr>
<td>Subtotal</td>
<td>18.5 20.4 22.2 23.4 20.5</td>
<td>2.2 6.7 7.3 9.5 7.4</td>
<td>6.5 11.7 9.3 9.0 10.0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>28.4 32.1 39.2 46.0 47.6</td>
<td>6.6 10.9 14.7 18.9 21.9</td>
<td>12.0 16.4 18.6 22.6 22.2</td>
</tr>
</tbody>
</table>

II. UTILIZATION OF RESOURCES

<table>
<thead>
<tr>
<th>Project expenditure:</th>
<th>Reimbursement of agency support cost</th>
<th>Programme support and administrative support costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>14.1 12.4 13.9 15.3 16.1</td>
<td>1.1 1.8 3.1 1.9 3.1</td>
</tr>
<tr>
<td></td>
<td>1.4 1.2 1.1 1.2 1.1</td>
<td>0.1 0.2 0.2 0.1 0.2</td>
</tr>
<tr>
<td></td>
<td>1.2 1.5 1.6 2.4 2.0</td>
<td>1.2 1.5 1.6 2.4 2.0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>16.7 15.1 16.6 18.9 19.2</td>
<td>2.4 3.5 4.9 4.4 5.3</td>
</tr>
</tbody>
</table>
### Table 3 (continued)

<table>
<thead>
<tr>
<th></th>
<th>All sources of funding</th>
<th>General resources a/</th>
<th>Cost-sharing b/</th>
<th>Sub-trust funds c/</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.7</td>
<td>17.0</td>
<td>22.6</td>
<td>27.1</td>
<td>28.4</td>
</tr>
<tr>
<td>11.7</td>
<td>17.0</td>
<td>22.6</td>
<td>27.1</td>
<td>28.4</td>
</tr>
<tr>
<td>24.6</td>
<td>36.2</td>
<td>41.8</td>
<td>35.5</td>
<td>63.9</td>
</tr>
<tr>
<td>36.3</td>
<td>53.2</td>
<td>64.4</td>
<td>62.6</td>
<td>92.3</td>
</tr>
<tr>
<td>27.8</td>
<td>30.7</td>
<td>29.2</td>
<td>39.7</td>
<td>56.2</td>
</tr>
<tr>
<td>8.5</td>
<td>22.5</td>
<td>35.2</td>
<td>22.9</td>
<td>36.1</td>
</tr>
</tbody>
</table>

**III. BALANCE OF RESOURCES AS AT 31 DECEMBER**

<table>
<thead>
<tr>
<th>Resources available and receivables for programme commitments:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance of resources as at 31 December (as in III above)</td>
</tr>
<tr>
<td>11.7</td>
</tr>
<tr>
<td>Add: Receivables as at 31 December</td>
</tr>
<tr>
<td>24.6</td>
</tr>
<tr>
<td>36.3</td>
</tr>
<tr>
<td>Subtotal</td>
</tr>
<tr>
<td>61.0</td>
</tr>
<tr>
<td>(Less): Unspent project allocations as at 31 December</td>
</tr>
<tr>
<td>27.8</td>
</tr>
<tr>
<td>8.5</td>
</tr>
<tr>
<td>Balance available as at 31 December</td>
</tr>
<tr>
<td>33.2</td>
</tr>
</tbody>
</table>

**a/** Voluntary contributions.

**b/** Cost-sharing.

**c/** Does not include $1.9 million as management services agreements being negotiated at present.

**d/** $0.4 million adjustment represents 1984 opening balance adjustment between funds.