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UNITED NATIONS POPULATION FUND

Annual financial review, 1991

Summary

In this report, the Executive Director provides, as requested by the Governing Council, a financial review of the activities financed by UNFPA and of its trust funds in 1991. The report shows the Fund's financial position and accounts as at the end of 1991. Annual data on income and expenditures are included for 1989, 1990 and 1991. The annexes include the unaudited financial statements for the year ended 31 December 1991.

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Introduction

1. In response to decisions 85/20 II and 87/31, paragraph 9, adopted by the Governing Council at its thirty-second and thirty-fourth sessions, respectively, the Executive Director presents in this report a review of the financial situation of the United Nations Population Fund (UNFPA) for 1991. As in prior years, the information and financial data available for the preparation of this report include the unaudited financial statements of the Fund (Annexes I and II). Pursuant to UNFPA financial regulation 16.3, the financial statements for the biennium 1990-1991 will be submitted to the Board of External Auditors on or before 30 April 1992 and transmitted by the Chairman of the Board to the President of the General Assembly in June 1992. It is estimated that the unaudited financial statements and preliminary data presented in this report will not vary substantially from the audited financial statements so as to alter the analysis and conclusions of this presentation in any significant manner.

2. This document includes the actual data available for 1989, 1990 and 1991. Audited data for 1989 was extracted from the UNFPA year-end audited financial statements as contained in document A/45/5/Add.7. For the reasons noted in documents DP/1991/39 and DP/1992/33 concerning Audit Reports, the United Nations Board of Auditors qualified its audit opinion on the financial statements of UNFPA for the year ended 31 December 1989. The 1991 figures provided herein include data obtained from the 1991 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 during 1991. 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 (fortieth) session in the audited statements and audit reports. A financial summary containing information on budgetary trends is provided in Annex IX. These data are provided as requested by the Governing Council at its thirty-second and thirty-fourth sessions.

I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

A. Income and expenditure

3. Table 1 provides a summary of 1991 pledges and payments by donors as compared to 1989 and 1990. Annex III shows in detail the status of the voluntary contributions pledged by all donors as at 31 December 1991. The outstanding cumulative balance of unpaid pledges as at 31 December 1991 was \$1.6 million, as follows:

United States dollars

| | |
|----------------------|------------------|
| 1987 and prior years | 280,532 |
| 1988 | 57,966 |
| 1989 | 195,399 |
| 1990 | 71,421 |
| 1991 | <u>1,016,301</u> |
| | <u>1,621,619</u> |

4. Table 2 shows a comparison of income and expenditures for 1989, 1990 and 1991. Total income in 1991 amounted to \$224.0 million and total expenditures to \$229.1 million. This resulted in an excess of expenditure over income of \$5.1 million. Annual income includes pledges from Governments, investment income and miscellaneous income but excludes contributions to trust funds. In accordance with UNFPA financial rule 116.1(a), income was recorded on an accrual basis. As required by financial rule 104.1, all pledges were recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge and, if paid, converted at the rate of exchange prevailing on the date of the payment.

5. Total income in 1991 increased by \$11.6 million or 5.5 per cent over the 1990 income of \$212.4 million and by \$38.8 million or 20.9 per cent over the 1989 income of \$185.2 million. Total contributions pledged by 96 Governments in 1991 reached \$220.7 million, an increase of \$14.9 million in dollar terms or 7.2 per cent over the \$205.8 million pledged in 1990. Interest income amounted to \$3.7 million or 1.6 per cent of total income. Other miscellaneous income and adjustments, including revaluation of currencies and gains/losses on currency exchange, totalled (minus) -\$0.4 million (table 2). The rather modest 5.5 per cent increase in income in 1991 was, in large part, the result of the appreciation of the United States dollar during the course of the year. This had an impact on the value of contributions paid in non-U.S. dollar denominated currencies, which accounted for the bulk of contributions (see table 1).

B. Programme expenditures and operational costs

6. As shown in table 2, total expenditures in 1991 were \$229.1 million, an increase of \$7.8 million or 3.5 per cent compared to 1990 expenditures and an increase of \$25.6 million or 12.6 per cent compared to 1989 expenditures. In table 3, programme expenditures and operational costs (composed of the administrative and programme support services (APSS) budget expenditures and agency support costs) are compared for 1989, 1990 and 1991 as a percentage of total expenditures. Programme expenditures in 1991, which amounted to \$171.8 million, constituted 75.0 per cent of the total expenditures, compared to 76.3 per cent in 1990 and 77.4 per cent in 1989. Operational cost expenditures in 1991 totalled \$57.3 million or 25.0 per cent of total expenditures. The total APSS budget expenditure in 1991, comprising the headquarters administrative budget and total field office costs, amounted to \$42.3 million or 18.5 per cent of total expenditures compared to \$37.8 million or 17.1 of total expenditures in 1990 and \$32.1 million or 15.8 per cent of total expenditures in 1989.

7. The APSS field office expenditure in 1991, which includes all field office costs as in 1990, totalled \$18.7 million. This compares to all field office costs of \$15.6 million in 1990 and \$11.6 million in 1989. Agency support costs in 1991 totalled \$15.0 million, or 6.5 per cent of total expenditure (compared to \$14.6 million or 6.6 per cent of total expenditure in 1990 and \$14.0 million or 6.9 per cent of total expenditure in 1989). In 1991, as in 1990 and 1989, the agency support costs comprised the reimbursement to United Nations executing agencies for support services, payment of overhead charges to non-governmental organizations (NGOs) and reimbursement to UNFPA for support and procurement services provided for government-executed projects.

8. As shown in table 4, in 1991 the United Nations executing agencies, including the regional commissions, executed projects amounting to \$91.4 million compared to \$90.5 million in 1990 and \$88.3 million in 1989. Governments, with the assistance of UNFPA field offices, executed \$30.9 million in 1991, compared to \$33.3 million in 1990 and \$22.4 million in 1989. Expenditures for government-executed projects did not include \$6.9 million of advances to Governments, which at year-end were held by Governments and not reported as expenditure (see also Annex II). UNFPA-executed projects totalled \$29.5 million in 1991, compared to \$25.6 million in 1990 and \$26.9 million in 1989, and included procurement assistance in respect to Governments' projects amounting to \$13.4 million in 1991. Programme expenditures for projects executed by NGOs and other agencies, such as intergovernmental institutions and academic and research centres, were \$20.0 million in 1991, compared to \$19.5 million in 1990 and \$19.8 million in 1989. Expenditures for NGO-executed projects did not include \$2.3 million for advances made in 1991.

9. Table 4 also shows the percentage breakdown of programme expenditures by executing agency for 1989, 1990 and 1991. Projects executed by the United Nations and its specialized agencies and regional commissions amounted to \$91.4 million or 53.2 per cent of programme expenditures of \$171.8 million in 1991. Governments executed \$30.9 million or 18.0 per cent of programme expenditures in 1991. NGOs and other agencies, including intergovernmental institutions, executed \$20.0 million or 11.6 per cent of programme expenditures in 1991. Annex IV shows 1991 expenditures by executing agency and by major expenditure component of the project budgets. Annex VII shows programme expenditures by country for 1989, 1990 and 1991.

C. Status of unexpended balance of general resources

10. On 1 January 1991, the balance of available funds for programming showed a deficit of \$0.4 million. As shown in table 5, after adding an excess of expenditure over income of \$5.1 million, the unexpended balance of general resources available for programming resulted in a deficit of \$5.5 million as at 31 December 1991 (see also Annex II).

D. Status of the operational reserve

11. The operational reserve was established by the Governing Council in January 1973 at the \$20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1991 UNFPA maintained a fully funded operational reserve at the level of \$45.0 million (see Annex II). There were no additions to the operational reserve in 1991. At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan, and that it would review the level of the reserve every other year.

E. Liquidity position

12. Table 6 shows the Fund's gross liquid assets as at 31 December 1991, as compared to 1989 and 1990. As at 31 December 1991, UNFPA had bank balances in convertible currencies and time-deposit investments amounting to \$75.0 million, which included \$45.0 million of time-deposit investments of the operational reserve and \$7.6 million belonging to

UNFPA trust funds (see Annexes II and V). The investments reported in table 6 and in Annex II were recorded using the United Nations operational rate of exchange that came into effect on 1 December 1991. At the United Nations operational rate of exchange in effect from 1 January 1992, which more closely reflected the market rate of exchange as at 31 December 1991, the value of these investments would amount to \$398 more than that shown in the accounts.

F. Special population programmes

13. As authorized by the Governing Council at its seventeenth session (decision 74/16, paragraph (e)), UNFPA received cash remittances totalling \$37.0 million in 1991 from the Governments of Japan, the Netherlands and Norway to be transferred by UNFPA to designated special population programmes. The four recipients of these funds were the International Planned Parenthood Federation (\$36.0 million, from Japan and the Netherlands), The Population Council (\$0.5 million from the Netherlands and Norway), the International Union for the Scientific Study of Population (\$0.3 million from the Netherlands and Norway) and the International Council on Management of Population Programmes (\$0.2 million from Norway). These transfers of funds are not included in the UNFPA financial statements.

II. UNFPA TRUST FUNDS

14. Table 7 shows that in 1991 total income (contributions plus interest income) from donors for projects and activities under funds-in-trust arrangements was the equivalent of \$8.9 million, showing a decrease of \$2.9 million (24.6 per cent) compared to \$11.8 million received in 1990. As at 1 January 1991, the unexpended balance of the trust funds was \$10.9 million, which when added to the total income received under funds-in-trust agreements in 1991, resulted in a total amount available for programming in 1991 of \$19.8 million. Total expenditures were \$11.5 million in 1991 compared to \$11.3 million in 1990. Other transfers back to donor Governments in respect of completed projects totalled \$0.7 million, leaving an unexpended balance as at 31 December 1991 of \$7.6 million, which is available to finance trust fund activities in 1992. Annex V shows the statement of accounts as at 31 December 1991 for 20 trust funds managed by UNFPA in 1991, while Annex VI reflects the status of collections and unpaid pledges as at 31 December 1991.

Status of pledges and payments by donor Governments
Summary of 1991 pledges compared to 1990 and 1989
(as at 31 December 1991)

| | | 1989 | | | 1990 | | | | 1991 | | | | |
|--------------------------------|--------|---------------|-------------|-------------|---------------|----------------------|-------------|-------------|---------------|----------------------|-------------|-------------|--|
| | | Pledges | | Payments | Pledges | | Payments | Pledges | | Payments | | | |
| | | National | | | National | Perct. | | | National | Perct. | | | |
| | | Currency | US\$ | US\$ | Currency | Change ^{a/} | US\$ | US\$ | Currency | Change ^{a/} | US\$ | US\$ | |
| Major Donors ^{b/} | | | | | | | | | | | | | |
| Australia | (A\$) | 680 000 | 580 176 | 580 176 | 1 250 000 | 84 | 997 750 | 997 750 | 1 330 000 | 6 | 1 188 963 | 1 188 963 | |
| Canada | (C\$) | 11 700 000 | 9 812 500 | 9 812 500 | 12 750 000 | 9 | 11 184 211 | 11 184 211 | 13 400 000 | 5 | 11 806 397 | 11 806 397 | |
| Denmark | (Dkr) | 85 000 000 | 11 629 424 | 11 629 424 | 95 000 000 | 12 | 15 605 475 | 15 605 475 | 100 000 000 | 5 | 15 369 550 | 15 369 550 | |
| Finland | (MK) | 63 000 000 | 14 911 243 | 14 911 243 | 75 000 000 | 19 | 18 707 907 | 18 707 907 | 85 000 000 | 13 | 23 869 690 | 23 869 690 | |
| Germany | (DM) | 39 100 000 | 21 051 128 | 21 051 128 | 39 400 000 | 1 | 24 303 062 | 24 303 062 | 39 675 000 | 1 | 23 460 317 | 23 460 317 | |
| Italy | (L) | 4 000 000 000 | 2 851 887 | 2 851 887 | 2 000 000 000 | (50) | 1 574 803 | 1 574 803 | 2 000 000 000 | 0 | 1 587 302 | 1 587 302 | |
| Japan | (Yen) | 0 | 40 200 000 | 40 200 000 | 0 | 2 | 40 830 000 | 40 830 000 | 0 | 2 | 41 700 000 | 41 700 000 | |
| Netherlands | (Fls) | 51 180 000 | 24 454 469 | 24 454 469 | 50 180 000 | (2) | 26 934 439 | 26 934 439 | 50 180 000 | 0 | 26 503 230 | 26 503 230 | |
| | | | | | | | | | 3 000 000 | ^{c/} | 1 666 667 | 1 666 667 | |
| Norway | (Nkr) | 133 336 000 | 19 553 649 | 19 553 649 | 140 400 000 | 5 | 22 074 531 | 22 074 531 | 151 000 000 | 8 | 23 368 055 | 23 368 055 | |
| | | | | | | | | | 30 000 000 | ^{c/} | 4 761 905 | 4 761 905 | |
| Sweden | (Skr) | 115 000 000 | 17 587 429 | 17 587 429 | 125 000 000 | 9 | 21 196 732 | 21 196 732 | 135 000 000 | 8 | 21 432 079 | 21 432 079 | |
| Switzerland | (SWF) | 7 300 000 | 4 371 257 | 4 371 257 | 7 800 000 | 7 | 5 735 294 | 5 735 294 | 8 200 000 | 5 | 5 578 231 | 5 578 231 | |
| U.K. | (£) | 5 500 000 | 8 745 829 | 8 745 829 | 6 000 000 | 9 | 10 961 416 | 10 961 416 | 7 500 000 | 25 | 13 066 837 | 13 066 837 | |
| Subtotal | | | 175 748 991 | 175 748 991 | | | 200 105 620 | 200 105 620 | | | 215 359 223 | 215 359 223 | |
| Other Donors ^{d/} | | | | | | | | | | | | | |
| Austria | (S) | 0 | 150 000 | 150 000 | 0 | 50 | 225 000 | 225 000 | 0 | 89 | 425 000 | 425 000 | |
| Belgium | (BF) | 24 900 000 | 706 130 | 706 130 | 26 000 000 | 4 | 836 185 | 836 185 | 26 000 000 | 0 | 726 812 | 726 812 | |
| China | (YRMB) | 0 | 650 000 | 650 000 | 0 | 8 | 700 000 | 700 000 | 0 | 1 | 710 000 | 710 000 | |
| France | (Fr) | 4 400 000 | 692 913 | 692 913 | 5 000 000 | 14 | 952 381 | 952 381 | 5 500 000 | 10 | 956 522 | 956 522 | |
| India | (Rs) | 6 000 000 | 366 524 | 366 524 | 6 000 000 | 0 | 333 333 | 333 333 | 6 000 000 | 0 | 233 463 | 0 | |
| Indonesia | (RP) | 0 | 150 000 | 150 000 | 0 | 0 | 150 000 | 150 000 | 0 | 10 | 165 000 | 0 | |
| New Zealand | (NZ\$) | 300 000 | 176 940 | 176 940 | 350 000 | 17 | 214 165 | 214 165 | 350 000 | 0 | 204 855 | 204 855 | |
| Pakistan | (Rs) | 0 | 500 000 | 500 000 | 0 | 0 | 500 000 | 500 000 | 0 | 0 | 500 000 | 500 000 | |
| Spain | (PTS) | 27 000 000 | 234 966 | 234 966 | 35 000 000 | 30 | 317 466 | 317 466 | 37 000 000 | 6 | 320 849 | 320 849 | |
| USSR ^{e/} | (R) | 326 000 | 526 446 | 526 446 | 552 346 | 69 | 631 904 | 631 904 | 292 500 | (46) | 167 143 | 0 | |
| | | | | | | | | | | | 174 100 | 0 | |
| Subtotal | | | 4 153 919 | 4 153 919 | | | 4 860 434 | 4 860 434 | | | 4 583 744 | 3 844 038 | |
| Remaining Donors ^{f/} | | | | | | | | | | | | | |
| | | | 837 484 | 642 085 | | | 715 155 | 643 734 | | | 801 537 | 524 942 | |
| Grand Total | | | 180 740 394 | 180 544 995 | | | 205 681 209 | 205 609 788 | | | 220 744 504 | 219 728 203 | |

^{a/} All percentage changes are based on the currency of the pledge.

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

^{c/} Supplementary contributions.

^{d/} Other donors include ten countries each year in 1989, 1990 and 1991 contributing pledges of US\$100,000 and over.

^{e/} As of 24 December 1991, the Russian Federation has assumed all financial obligations of the Union of Soviet Socialist Republics.

^{f/} Remaining donors include 82 in 1989, 88 in 1990 and 74 in 1991.

Table 2

Comparison of income and expenditures for 1989, 1990 and 1991 ^{a/}
(Millions of US dollars)

| | 1989 (\$) | Change (%) 1989-90 | 1990 (\$) | Change (%) 1990-91 | 1991 (\$) |
|---|---------------|--------------------------|--------------|--------------------------|--------------|
| Income | | | | | |
| Voluntary contributions | 180.7 | 13.9 | 205.8 | 7.2 | 220.7 |
| Interest Income | 7.3 | (19.2) | 5.9 | (37.3) | 3.7 |
| Other miscellaneous income and adjustments | <u>(2.8)</u> | (125.0) | <u>0.7</u> | (157.1) | <u>(0.4)</u> |
| Total Income | <u>185.2</u> | 14.7 | <u>212.4</u> | 5.5 | <u>224.0</u> |
| Expenditure | | | | | |
| Programmes (general resources) | 157.4 | 7.3 | 168.9 | 1.7 | 171.8 |
| Agency support costs ^{b/} | 14.0 | 4.3 | 14.6 | 2.7 | 15.0 |
| APSS budget | 32.1 | 17.8 | 37.8 | 11.9 | 42.3 |
| Total Expenditure | <u>203.5</u> | 8.8 | <u>221.3</u> | 3.5 | <u>229.1</u> |
| Excess of income over expenditure | <u>(18.3)</u> | (51.4) | <u>(8.9)</u> | (43.8) | <u>(5.1)</u> |

^{a/} Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991.

^{b/} Agency support costs comprised in 1991, as in 1989 and 1990, the reimbursement of support costs to the United Nations executing agencies, overhead payments to non-governmental organizations and the support costs to UNFPA for procurement services to Governments' projects and for overhead charges assessed by UNFPA to government-executed projects.

Table 3

Comparison of programme expenditures and operational costs for 1989, 1990 and 1991 as a percentage of total expenditure ^{a/}
(Millions of US dollars)

| | 1989 (\$) | Percentage of total expenditure | 1990 (\$) | Percentage of total expenditure | 1991 (\$) | Percentage of total expenditure |
|---|--------------|---------------------------------------|--------------|---------------------------------------|--------------|---------------------------------------|
| Expenditures | | | | | | |
| Programmes (general resources) | | | | | | |
| United Nations agency-executed projects ^{b/} | 88.3 | | 90.5 | | 91.4 | |
| Government-executed projects ^{c/} | 22.4 | | 33.3 | | 30.9 | |
| UNFPA-executed projects ^{d/} | 26.9 | | 25.6 | | 29.5 | |
| NGO-executed projects ^{e/} | <u>19.8</u> | | <u>19.5</u> | | <u>20.0</u> | |
| Total programme cost | <u>157.4</u> | 77.4 | <u>168.9</u> | 76.3 | <u>171.8</u> | 75.0 |
| Operational costs | | | | | | |
| Agency support costs | 14.0 | 6.9 | 14.6 | 6.6 | 15.0 | 6.5 |
| APSS budget | 32.1 | 15.8 | 37.8 | 17.1 | 42.3 | 18.5 |
| Total operational costs | <u>46.1</u> | <u>22.7</u> | <u>52.4</u> | <u>23.7</u> | <u>57.3</u> | <u>25.0</u> |
| Total UNFPA expenditures | <u>203.5</u> | 100.0 | <u>221.3</u> | 100.0 | <u>229.1</u> | 100.0 |

^{a/} Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991.

^{b/} Includes projects executed by United Nations regional commissions.

^{c/} Due to changes in accounting practices effective 1 January 1988, the government-executed project expenditure does not include \$8.9 million of advances in 1989, \$6.6 million of advances in 1990, and \$6.9 million of advances in 1991, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

^{d/} Includes UNFPA procurement assistance in respect of Government projects amounting to \$19.7 million in 1989, \$15.5 million in 1990 and \$13.4 million in 1991.

^{e/} Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include \$2.3 million of advances in 1991.

Table 4

Programme expenditures by executing agency for 1989, 1990 and 1991 ^{a/}
(Millions of US dollars)

| | 1989 (\$) | Percentage of total expenditure | 1990 (\$) | Percentage of total expenditure | 1991 (\$) | Percentage of total expenditure |
|------------------------------------|--------------|---------------------------------------|--------------|---------------------------------------|--------------|---------------------------------------|
| United Nations DIESA ^{b/} | 0.9 | | 1.3 | | 1.5 | |
| United Nations DTCD ^{c/} | 26.9 | | 24.6 | | 23.2 | |
| ECE | 0.3 | | 0.4 | | 0.6 | |
| ESCAP | 2.3 | | 2.1 | | 2.2 | |
| ECLAC | 2.1 | | 2.4 | | 2.9 | |
| ECA | 3.5 | | 4.7 | | 4.6 | |
| ESCWA | 0.9 | | 0.7 | | 0.8 | |
| IBRD ^{d/} | - | | - | | 0.1 | |
| ILO | 10.4 | | 11.3 | | 12.1 | |
| FAO | 3.7 | | 5.1 | | 7.9 | |
| UNEP | 0.1 | | 0.1 | | 0.1 | |
| UNESCO | 9.9 | | 11.5 | | 11.1 | |
| WHO | 26.2 | | 24.7 | | 19.7 | |
| UNICEF | - | | 0.6 | | 2.5 | |
| UNDP-OPS ^{e/} | <u>1.1</u> | | <u>1.0</u> | | <u>2.1</u> | |
| Subtotal | 88.3 | 56.1 | 90.5 | 53.6 | 91.4 | 53.2 |
| Governments ^{f/} | 22.4 | 14.2 | 33.3 | 19.7 | 30.9 | 18.0 |
| UNFPA ^{g/} | 26.9 | 17.1 | 25.6 | 15.2 | 29.5 | 17.2 |
| NGOs ^{h/} | 19.8 | 12.6 | 19.5 | 11.6 | 20.0 | 11.6 |
| TOTAL | <u>157.4</u> | 100.0 | <u>168.9</u> | 100.0 | <u>171.8</u> | 100.0 |

^{a/} Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991 (see also Annex IV).

^{b/} Department of International Economic and Social Affairs

^{c/} Department of Technical Co-operation for Development

^{d/} International Bank for Reconstruction and Development (World Bank)

^{e/} UNDP-Office for Project Services

^{f/} Due to changes in accounting practices effective 1 January 1988, the government-executed project expenditure does not include \$8.9 million of advances to Governments in 1989, \$6.6 million of advances in 1990, and \$6.9 million of advances in 1991, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

^{g/} Includes UNFPA procurement assistance in respect of Government projects amounting to \$19.7 million in 1989, \$15.5 million in 1990 and \$13.4 million in 1991.

^{h/} Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include \$2.3 million of advances in 1991.

Table 5

Unexpended balances of general resources available
for programming for 1989, 1990 and 1991 ^{a/}
(US dollars)

| | <u>1989</u> | <u>1990</u> | <u>1991</u> |
|--|---------------------|--------------------|-------------------------|
| Unexpended balance as at 1 January | 31 846 411 | 8 507 781 | (436 194) |
| Add: Excess of expenditure over income | <u>(18 338 630)</u> | <u>(8 943 975)</u> | <u>(5 102 656)</u> |
| Subtotal | 13 507 781 | (436 194) | (5 538 850) |
| Less: Transfer to operational reserve | <u>5 000 000</u> | <u>--</u> | <u>--</u> ^{b/} |
| Unexpended balance of general resources as at 31 December | <u>8 507 781</u> | <u>(436 194)</u> | <u>(5 538 850)</u> |

^{a/} Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited figures for 1990 and 1991 (see also Annex II).

^{b/} There were no additions to the operational reserve in 1991 in keeping with Governing Council decision 91/36 that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan.

Table 6

Liquidity position of UNFPA for 1989, 1990, and 1991 ^{a/}
(US dollars)

| | <u>1989</u> | <u>1990</u> | <u>1991</u> |
|---|--------------------|-------------------|-------------------|
| <u>Unexpended resources and reserves</u> | | | |
| Bank accounts | | | |
| Convertible currencies | 3 890 367 | 2 575 965 | 71 537 |
| Investments | | | |
| Interest-bearing and time-deposit accounts (unexpended resources) | 56 814 528 | 36 661 947 | 29 975 089 |
| Time-deposit accounts (operational reserve) | <u>45 000 000</u> | <u>45 000 000</u> | <u>45 000 000</u> |
| TOTAL ^{b/} | <u>105 704 895</u> | <u>84 237 912</u> | <u>75 046 626</u> |

^{a/} Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited figures for 1990 and 1991 (see also Annex II).

^{b/} Includes amounts due to UNFPA trust funds of \$10.4 million in 1989, of \$10.9 million in 1990, and of \$7.6 million in 1991.

Table 7

Trust Funds: Income and Expenditures of UNFPA
for 1989, 1990 and 1991 ^{a/}
(US dollars)

| | <u>1989</u> | <u>1990</u> | <u>1991</u> |
|---|-------------------|-------------------|-------------------|
| Total income | | | |
| Unexpended balance as at 1 January | 9 403 384 | 10 438 352 | 10 927 477 |
| Income received (contributions, interest and adjustments) | <u>7 260 176</u> | <u>11 772 673</u> | <u>8 218 162</u> |
| Subtotal | <u>16 663 560</u> | <u>22 211 025</u> | <u>19 145 639</u> |
| Total expenditure | | | |
| Programme expenditures ^{b/} | 6 079 006 | 11 132 210 | 11 301 784 |
| Support costs paid to UNFPA | <u>146 202</u> | <u>151 338</u> | <u>246 824</u> |
| Subtotal | <u>6 225 208</u> | <u>11 283 548</u> | <u>11 548 608</u> |
| Unexpended balance as at 31 December | <u>10 438 352</u> | <u>10 927 477</u> | <u>7 597 031</u> |

^{a/} Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991 (see Annex V).

^{b/} Comprises agency support costs paid to United Nations executing agencies, amounting to \$239,159 in 1989, \$755,602 in 1990 and \$633,008 in 1991.

Annex I

Statement of income and expenditure for the biennium ended 31 December 1991
(US dollars)

| 1988-1989 | | 1990-1991 |
|---|---|---------------------|
| Income | | |
| Contributions from Governments | | |
| 348 057 926 | Pledges for current biennium | 426 567 001 |
| 55 219 | Additions and adjustments to pledges for prior years (net) | (113 412) |
| <u>(2 481 936)</u> | Exchange adjustments on collection of contributions | <u>(4 373 433)</u> |
| 345 631 209 | | 422 080 156 |
| 2 872 | Private donations | 8 921 |
| <u>17 591 889</u> | Miscellaneous income | <u>14 293 326</u> |
| <u>363 225 970</u> | Total income | <u>436 382 403</u> |
| Expenditure | | |
| Programme expenditure | | |
| 157 202 984 | By United Nations executing agencies | 181 914 766 |
| 36 470 757 | By Governments | 64 241 809 |
| 55 534 332 | By United Nations Population Fund | 55 089 988 |
| | By intergovernmental institutions and other agencies including non-governmental organizations | |
| <u>38 060 844</u> | | <u>39 432 857</u> |
| <u>287 268 917</u> | Subtotal | <u>340 679 420</u> |
| Agency support costs | | |
| 19 216 476 | By United Nations executing agencies | 22 076 637 |
| 1 748 767 | By Governments | 3 208 803 |
| 2 087 790 | By United Nations Population Fund | 1 444 803 |
| | By intergovernmental institutions and other agencies including non-governmental organizations | |
| <u>1 711 079</u> | | <u>2 996 882</u> |
| <u>24 764 112</u> | Subtotal | <u>29 727 125</u> |
| Administrative and programme support services biennial budget expenditure (net) | | |
| <u>58 747 769</u> | | <u>80 022 489</u> |
| <u>370 780 798</u> | Total expenditure | <u>450 429 034</u> |
| <u>(7 554 828)</u> | Excess of expenditure over income | <u>(14 046 631)</u> |

Annex II

Statement of assets and liabilities as at 31 December 1991
(US dollars)

| 1990 | | 1991 |
|--------------------|---|--------------------|
| | Assets | |
| | Cash and investments | |
| 2 575 965 | Convertible currencies | 71 537 |
| - | Non-convertible currencies | 228 626 |
| 36 661 947 | Investments | 29 975 089 |
| <u>45 000 000</u> | Investments of the Operational reserve | <u>45 000 000</u> |
| <u>84 237 912</u> | Subtotal | <u>75 275 252</u> |
| | Advances and accounts receivable | |
| 172 657 | Non-convertible currencies pending United States dollar credit from UNDP | 187 488 |
| 8 139 552 | Operating funds provided by UNFPA to executing agencies | 8 182 469 |
| 6 581 906 | Operating funds provided by UNFPA to Governments | 6 960 721 |
| - | Operating funds provided by UNFPA to intergovernmental institutions and other agencies including NGOs | 2 335 680 |
| 1 156 066 | Accounts receivable and deferred charges | 341 866 |
| <u>994 272</u> | Accrued interest | <u>650 782</u> |
| <u>17 044 453</u> | Subtotal | <u>18 659 006</u> |
| <u>8 549 173</u> | Pledges receivable from Governments for current and prior years | <u>1 621 619</u> |
| <u>109 831 538</u> | Total | <u>95 555 877</u> |
| | Liabilities, reserves and unexpended resources | |
| | Liabilities | |
| 1 588 092 | Accounts payable | 2 517 956 |
| - | Advances received for reimbursable procurement | 1 347 846 |
| 14 133 703 | Operating funds payable by UNFPA to executing agencies | 5 118 662 |
| 35 434 020 | Unliquidated obligations of executing agencies | 30 849 054 |
| 3 184 440 | Due to UNDP | 8 664 178 |
| <u>10 927 477</u> | Due to UNFPA trust funds | <u>7 597 031</u> |
| <u>65 267 732</u> | Subtotal | <u>56 094 727</u> |
| 45 000 000 | Operational reserve | 45 000 000 |
| <u>(436 194)</u> | Unexpended balance of general resources | <u>(5 538 850)</u> |
| <u>109 831 538</u> | Total | <u>95 555 877</u> |

Annex III

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

| Donor | Balance due as at 1 January 1991 for 1990 and prior years | Additions and adjustments for 1990 and prior years | <u>Pledges for 1992 and future years</u> | | | | Payments received | <u>Composition of balance due</u> | | |
|--|--|---|--|----------------|--------------------------|------------|----------------------|---|-----------------------------|------------------------------|
| | | | Pledges for 1991 | Local currency | United States dollars | Total | | Unpaid pledges as at 31 December 1991 | For 1991 and prior years | For 1992 and future years |
| Afghanistan | 2 760 | - | 2 760 | - | 2 760 | 8 280 | - | 8 280 | 5 520 | 2 760 |
| Albania | 2 500 | 3 500 | 700 | 17 500 | 700 | 7 400 | 6 000 | 1 400 | 700 | 700 |
| Algeria | - | - | 9 174 | - | - | 9 174 | - | 9 174 | 9 174 | - |
| Angola | 500 | - | - | - | - | 500 | - | 500 | 500 | - |
| Australia | - | - | 1 188 963 | 1 700 000 | 1 349 206 | 2 538 169 | 1 188 963 | 1 349 206 | - | 1 349 206 |
| Austria | - | - | 425 000 | - | 540 000 | 965 000 | 425 000 | 540 000 | - | 540 000 |
| Bahamas | - | 525 | 420 | - | - | 945 | 945 | - | - | - |
| Bangladesh | - | - | 18 100 | - | 18 100 | 36 200 | - | 36 200 | 18 100 | 18 100 |
| Barbados | - | - | 3 500 | - | - | 3 500 | 3 500 | - | - | - |
| Belgium | - | - | 726 812 | 36 000 000 | 1 090 909 | 1 817 721 | 726 812 | 1 090 909 | - | 1 090 909 |
| Benin | - | - | 2 000 | - | 1 000 | 3 000 | - | 3 000 | 2 000 | 1 000 |
| Bhutan | - | - | 2 700 | - | 2 700 | 5 400 | 2 700 | 2 700 | - | 2 700 |
| Bolivia | 33 600 | - | 4 000 | - | 4 000 | 41 600 | - | 41 600 | 37 600 | 4 000 |
| Botswana | 1 366 | - | - | - | - | 1 366 | 1 366 | - | - | - |
| Brazil | 10 000 | - | - | - | 5 000 | 15 000 | 10 000 | 5 000 | - | 5 000 |
| British Virgin Islands | - | - | 505 | - | - | 505 | 505 | - | - | - |
| Bulgaria | 14 440 | (12 254) | 3 005 | 55 000 | 3 005 | 8 196 | 5 191 | 3 005 | - | 3 005 |
| Burkina Faso | 17 928 | (1 444) | - | - | - | 16 484 | - | 16 484 | 16 484 | - |
| Burundi | 6 250 | (568) | 6 173 | 1 000 000 | 4 975 | 16 830 | 11 855 | 4 975 | - | 4 975 |
| Canada | - | - | 11 806 397 | - | - | 11 806 397 | 11 806 397 | - | - | - |
| Central African Republic | - | - | 2 564 | - | - | 2 564 | - | 2 564 | 2 564 | - |
| Chad | 11 000 | - | - | - | - | 11 000 | - | 11 000 | 11 000 | - |
| Chile | 5 000 | - | 5 000 | - | 5 000 | 15 000 | - | 15 000 | 10 000 | 5 000 |
| China | - | - | 710 000 | - | 765 000 | 1 475 000 | 710 000 | 765 000 | - | 765 000 |
| Colombia | (3 693) ^{a/} | - | 40 000 ^{a/} | - | 40 000 | 76 307 | 31 307 | 45 000 | 5 000 | 40 000 |
| Comoros | 3 984 | (321) | - | - | - | 3 663 | - | 3 663 | 3 663 | - |
| Cook Islands | 8 199 | (700) | - | - | - | 7 499 | - | 7 499 | 7 499 | - |
| Cyprus | - | - | 1 000 | - | 1 000 | 2 000 | 1 000 | 1 000 | - | 1 000 |
| Czechoslovakia | 10 593 | 4 238 | 11 327 | 600 000 | 20 761 | 46 919 | 26 158 | 20 761 | - | 20 761 |
| Democratic People's Republic of Korea | - | - | 14 218 | 50 000 | 23 256 | 37 474 | 37 474 ^{b/} | - | - | - |
| Democratic Yemen ^{c/} | 5 566 | - | - | - | - | 5 566 | - | 5 566 | 5 566 | - |
| Denmark | - | - | 15 369 550 | - | - | 15 369 550 | 15 369 550 | - | - | - |
| Dominican Republic | - | - | 7 893 | - | - | 7 893 | - | 7 893 | 7 893 | - |
| Ecuador | 66 000 | - | 22 000 | - | - | 88 000 | - | 88 000 | 88 000 | - |
| Egypt | - | - | 59 311 | 260 205 | 78 140 | 137 451 | - | 137 451 | 59 311 | 78 140 |
| Equatorial Guinea | 27 092 | (2 184) | 6 227 | - | - | 31 135 | - | 31 135 | 31 135 | - |
| Federated States of Micronesia | - | - | 2 000 | - | - | 2 000 | - | 2 000 | 2 000 | - |
| Fiji | 1 985 | (106) | 1 575 | 2 500 | 1 712 | 5 166 | 3 454 | 1 712 | - | 1 712 |
| Finland | - | - | 23 869 690 | 80 000 000 | 18 604 651 | 42 474 341 | 23 869 690 | 18 604 651 | - | 18 604 651 |

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

| Donor | Balance due as at 1 January 1991 for 1990 and prior years | Additions and adjustments for 1990 and prior years | <u>Pledges for 1992 and future years</u> | | | | Payments received | <u>Composition of balance due</u> | | |
|-------------------------------------|--|---|--|----------------|--------------------------|------------|----------------------|---|-----------------------------|------------------------------|
| | | | Pledges for 1991 | Local currency | United States dollars | Total | | Unpaid pledges as at 31 December 1991 | For 1991 and prior years | For 1992 and future years |
| France | - | - | 956 522 | - | 1 339 450 | 2 295 972 | 956 522 | 1 339 450 | - | 1 339 450 |
| Gabon | - | - | 67 568 | 10 000 000 | 36 630 | 104 198 | 67 568 | 36 630 | - | 36 630 |
| Germany | - | - | 23 460 317 | - | - | 23 460 317 | 23 460 317 | - | - | - |
| Guatemala | 2 000 | - | 1 000 | - | 1 000 | 4 000 | - | 4 000 | 3 000 | 1 000 |
| Guinea | (4 000) ^{a/} | - | 4 000 ^{a/} | - | - | - | - | - | - | - |
| Guyana | - | - | 51 | - | - | 51 | - | 51 | 51 | - |
| Honduras | - | - | 9 259 | - | - | 9 259 | 9 259 | - | - | - |
| Hungary | - | - | 20 513 | 2 150 000 | 27 564 | 48 077 | 20 513 | 27 564 | - | 27 564 |
| Iceland | 5 220 | - | 2 800 | - | 3 348 | 11 368 | 5 420 | 5 948 | 2 600 | 3 348 |
| India | - | - | 233 463 | 7 200 000 | 280 156 | 513 619 | - | 513 619 | 233 463 | 280 156 |
| Indonesia | - | - | 165 000 | - | 165 000 | 330 000 | - | 330 000 | 165 000 | 165 000 |
| Italy | 1 793 722 | (218 919) | 1 587 302 | - | - | 3 162 105 | 3 162 105 | - | - | - |
| Jamaica | 538 | (321) | 513 | 10 000 | 513 | 1 243 | - | 1 243 | 730 | 513 |
| Japan | - | - | 41 700 000 | - | - | 41 700 000 | 41 700 000 | - | - | - |
| Jordan | 3 969 | (3 969) | 22 000 | - | 22 000 | 44 000 | 21 091 | 22 909 | 909 | 22 000 |
| Kenya | 12 436 | (2 402) | 1 768 | 56 000 | 1 965 | 13 767 | - | 13 767 | 11 802 | 1 965 |
| Kiribati | - | - | - | 2 000 | 1 587 | 1 587 | - | 1 587 | - | 1 587 |
| Kuwait | 35 000 | - | - | - | - | 35 000 | - | 35 000 | 35 000 | - |
| Lao People's Democratic Republic | - | - | 500 | - | 500 | 1 000 | 500 | 500 | - | 500 |
| Lesotho | 3 472 | (284) | 1 196 | 3 690 | 1 313 | 5 697 | 1 196 | 4 501 | 3 188 | 1 313 |
| Liberia | 55 000 | - | - | - | - | 55 000 | - | 55 000 | 55 000 | - |
| Libyan Arab Jamahiriya | 93 633 | (7 426) | - | - | - | 86 207 | - | 86 207 | 86 207 | - |
| Liechtenstein | - | - | - | 3 000 000 | 2 098 | 2 098 | - | 2 098 | - | 2 098 |
| Luxembourg | 21 849 | (1 192) | 30 303 | 2 000 000 | 60 606 | 111 566 | - | 111 566 | 50 960 | 60 606 |
| Madagascar | 17 225 | - | 3 000 | - | - | 20 225 | - | 20 225 | 20 225 | - |
| Malawi | - | - | 2 974 | 8 960 | 3 331 | 6 305 | - | 6 305 | 2 974 | 3 331 |
| Malaysia | - | - | 15 000 | - | 15 000 | 30 000 | 15 000 | 15 000 | - | 15 000 |
| Maldives | - | - | 1 200 | - | 1 200 | 2 400 | 1 200 | 1 200 | - | 1 200 |
| Mali | 500 | - | - | - | - | 500 | - | 500 | 500 | - |
| Mauritania | - | - | 3 755 | 360 000 | 4 506 | 8 261 | - | 8 261 | 3 755 | 4 506 |
| Mauritius | - | 2 762 | - | - | - | 2 762 | 2 762 | - | - | - |
| Mexico | - | 5 088 | 8 249 | - | - | 13 337 | 13 337 | - | - | - |
| Mongolia | - | - | 58 | - | - | 58 | - | 58 | 58 | - |
| Morocco | 5 064 | - | 6 000 | - | 6 000 | 17 064 | - | 17 064 | 11 064 | 6 000 |
| Mozambique | - | 493 | 2 100 | - | - | 2 593 | 493 | 2 100 | 2 100 | - |
| Myanmar | - | - | 9 231 | 60 000 | 9 836 | 19 067 | 9 231 | 9 836 | - | 9 836 |
| Nepal | 3 750 | - | 3 750 | - | - | 7 500 | 7 500 | - | - | - |

Annex III (continued)

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

| Donor | Balance due as at 1 January 1991 for 1990 and prior years | Additions and adjustments for 1990 and prior years | Pledges for 1992 and future years | | | Payments received | Composition of balance due | | |
|--------------------------------------|--|---|-----------------------------------|----------------|--------------------------|----------------------|---|-----------------------------|------------------------------|
| | | | Pledges for 1991 | Local currency | United States dollars | | Unpaid pledges as at 31 December 1991 | For 1991 and prior years | For 1992 and future years |
| Netherlands | - | - | 28 169 896 | 50 180 000 | 31 222 222 | 59 392 118 | 28 169 896 | 31 222 222 | - |
| New Zealand | - | - | 204 855 | - | - | 204 855 | 204 855 | - | - |
| Niger | 2 500 | - | 9 158 | - | - | 11 658 | - | 11 658 | - |
| Nigeria | 22 194 | (3 516) | 19 340 | - | - | 38 018 | 19 340 | 18 678 | 18 678 |
| Niue | 500 | - | - | - | - | 500 | - | 500 | - |
| Norway | - | - | 28 129 960 | 166 000 000 | 26 666 667 | 54 796 627 | 28 129 960 | 26 666 667 | 26 666 667 |
| Oman | 10 000 | - | - | - | - | 10 000 | - | 10 000 | - |
| Pakistan | 5 708 | - | 500 000 | - | 500 000 | 1 005 708 | 495 504 | 510 204 | 500 000 |
| Panama | 1 500 | - | 1 500 | - | 2 000 | 5 000 | 2 250 | 2 750 | 2 000 |
| Papua New Guinea | 3 878 | (104) | - | - | - | 3 774 | 3 164 | 610 | 610 |
| Paraguay | 42 000 | - | 23 500 | - | 23 500 | 89 000 | - | 89 000 | 65 500 |
| Peru | 24 648 | - | - | - | 15 000 | 39 648 | - | 39 648 | 24 648 |
| Philippines | - | - | 45 113 | 1 000 000 | 37 594 | 82 707 | 45 113 | 37 594 | 37 594 |
| Poland | - | - | 6 445 | 115 000 000 | 10 536 | 16 981 | 6 445 | 10 536 | 10 536 |
| Portugal | 20 000 | 23 000 | 25 000 | - | 25 000 | 93 000 | 68 000 | 25 000 | 25 000 |
| Republic of Korea | - | - | 50 000 | - | 50 000 | 100 000 | 50 000 | 50 000 | 50 000 |
| Romania | - | - | 4 167 | - | - | 4 167 | 4 167 | - | - |
| Saint Kitts and Nevis | 117 | - | - | - | - | 117 | - | 117 | - |
| Samoa | - | - | - | - | 5 000 | 5 000 | - | 5 000 | 5 000 |
| Saudia Arabia | 30 000 | - | 30 000 | - | 30 000 | 90 000 | 60 000 | 30 000 | 30 000 |
| Senegal | 52 137 | - | - | - | - | 52 137 | - | 52 137 | - |
| Seychelles | - | - | 1 000 | - | - | 1 000 | 1 000 | - | - |
| Sierra Leone | 14 | (8) | - | - | - | 6 | - | 6 | - |
| Solomon Islands | 1 000 | - | - | - | - | 1 000 | - | 1 000 | - |
| Somalia | 66 | (12) | - | - | - | 54 | - | 54 | - |
| Spain | - | - | 320 849 | 50 000 000 | 490 196 | 811 045 | 320 849 | 490 196 | 490 196 |
| Sri Lanka | - | - | 10 000 | - | 10 000 | 20 000 | 10 000 | 10 000 | 10 000 |
| Sudan | 36 402 | (18 018) | - | - | - | 18 384 | - | 18 384 | - |
| Suriname | - | - | - | - | 4 000 | 4 000 | - | 4 000 | 4 000 |
| Swaziland | 1 550 | (126) | - | 2 000 | 712 | 2 136 | - | 2 136 | 712 |
| Sweden | - | - | 21 432 079 | - | - | 21 432 079 | 21 432 079 | - | - |
| Switzerland | - | - | 5 578 231 | - | - | 5 578 231 | 5 578 231 | - | - |
| Syrian Arab Republic | - | - | 2 232 | - | - | 2 232 | 2 232 | - | - |
| Thailand | (50 191) ^{a/} | - | 50 191 ^{a/} | - | 50 000 | 50 000 | 49 611 ^{b/} | 389 | 389 |
| Togo | 11 952 | (324) | 10 989 | - | - | 22 617 | 11 628 | 10 989 | - |
| Tokelau Islands | 300 | - | 300 | - | - | 600 | 600 | - | - |
| Trust Territory Republic of Palau | 500 | - | - | - | 500 | 1 000 | - | 1 000 | 500 |
| Tunisia | (10 846) ^{a/} | - | 20 307 ^{a/} | 22 800 | 25 046 | 34 507 | 22 401 ^{b/} | 12 106 | 12 106 |
| Turkey | 1 000 | - | 30 000 | - | 30 000 | 61 000 | 20 000 | 41 000 | 30 000 |
| Tuvalu | - | 238 | 238 | 500 | 397 | 873 | - | 873 | 397 |

Annex III (continued)

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

| Donor | Balance due as at 1 January 1991 for 1990 and prior years | Additions and adjustments for 1990 and prior years | <u>Pledges for 1992 and future years</u> | | | | Payments received | Unpaid pledges as at 31 December 1991 | <u>Composition of balance due</u> | |
|---|---|--|--|----------------|-----------------------|--------------------|----------------------|---------------------------------------|-----------------------------------|---------------------------|
| | | | Pledges for 1991 | Local currency | United States dollars | Total | | | For 1991 and prior years | For 1992 and future years |
| Uganda | - | - | 456 | - | - | 456 | - | 456 | 456 | - |
| Union of Soviet Socialist Republics ^{a/} | 53 788 | 106 042 | 341 243 | - | - | 501 073 | 159 830 | 341 243 | 341 243 | - |
| United Kingdom | 5 905 512 | (46 137) | 13 066 837 | - | - | 18 926 212 | 18 926 212 | - | - | - |
| United Republic of Tanzania | 5 102 | (754) | 4 348 | 2 500 000 | 10 870 | 19 566 | 19 566 ^{b/} | - | - | - |
| Uruguay | 8 640 | - | 8 640 | - | 17 280 | 34 560 | 8 640 | 25 920 | 8 640 | 17 280 |
| Vanuatu | 5 000 | - | - | - | 7 500 | 12 500 | - | 12 500 | 5 000 | 7 500 |
| Viet Nam | 2 000 | - | 2 500 | - | 2 500 | 7 000 | 2 000 | 5 000 | 2 500 | 2 500 |
| Yemen Arab Republic ^{d/} | 2 850 | - | - | - | 3 847 | 6 697 | - | 6 697 | 2 850 | 3 847 |
| Yugoslavia | 10 000 | - | - | - | - | 10 000 | - | 10 000 | 10 000 | - |
| Zaire | 4 000 | - | - | - | - | 4 000 | 4 000 | - | - | - |
| Zambia | - | - | 683 | - | - | 683 | 683 | - | - | - |
| Zimbabwe | 2 174 | 394 | 2 491 | 6 945 | 1 400 | 6 459 | 5 059 | 1 400 | - | 1 400 |
| | <u>8 480 443</u> | <u>(174 809)</u> | <u>220 744 504</u> | | <u>83 787 245</u> | <u>312 837 383</u> | <u>227 525 196</u> | <u>85 312 187</u> | <u>1 621 619</u> | <u>83 690 568</u> |

^{a/} Includes 1991 pledges received in 1990

^{b/} Includes the following amounts received in 1991 for 1992 pledges:

| | <u>Local currency</u> | <u>United States dollar equivalent</u> |
|---------------------------------------|-----------------------|--|
| Democratic People's Republic of Korea | 50 000 | 23 256 |
| Thailand | - | 49 611 |
| Tunisia | 11 904 | 12 939 |
| United Republic of Tanzania | 2 500 000 | 10 869 |
| | | <u>96 675</u> |

^{c/} As of 24 December 1991, the Russian Federation has assumed all financial obligations of the Union of Soviet Socialist Republics.

^{d/} On 22 May 1990, Democratic Yemen and Yemen merged to form a single state. Since that date they have been represented as one Member with the name "Yemen".

ANNEX IV

1991 expenditure by United Nations agencies, Governments, intergovernmental institutions and other agencies
including non-governmental organizations
(US dollars)

| | Personnel services | Subcontracts | Training (fellowships) | Equipment and supplies | Miscellaneous | Total Programme Expenditure | Agency support costs | Total |
|--------------------------|-----------------------|-------------------|---------------------------|---------------------------|-------------------|-----------------------------------|----------------------------|--------------------|
| United Nations (DIESA) | 1 094 540 | 241 134 | 161 857 | 18 593 | 10 181 | 1 526 305 | 198 189 | 1 724 494 |
| United Nations (DTCD) | 10 057 044 | 905 350 | 4 209 103 | 5 794 709 | 2 259 534 | 23 225 740 | 3 019 346 | 26 045 086 |
| ECE | 467 075 | 0 | 33 505 | 47 785 | 35 550 | 583 915 | 75 908 | 659 823 |
| ESCAP | 1 498 003 | 163 049 | 411 763 | 77 054 | 70 716 | 2 220 585 | 288 674 | 2 509 259 |
| ECLAC | 2 409 929 | 54 835 | 251 196 | 97 755 | 111 460 | 2 925 175 | 380 273 | 3 305 448 |
| ECA | 3 737 816 | 8 | 698 631 | 29 294 | 116 193 | 4 581 942 | 595 652 | 5 177 594 |
| ESCWA | 833 947 | 0 | 0 | 1 853 | 0 | 835 800 | 108 654 | 944 454 |
| IBRD | 92 000 | 0 | 0 | 0 | 0 | 92 000 | 0 | 92 000 |
| ILO | 8 101 911 | 522 499 | 1 771 203 | 967 721 | 741 545 | 12 104 87 | 1 573 634 | 13 678 513 |
| FAO | 3 440 886 | 3 008 880 | 628 169 | 409 633 | 405 053 | 7 892 621 ^{a/} | 1 073 105 ^{b/} | 8 965 726 |
| UNESCO | 6 254 348 | 784 519 | 2 481 642 | 760 424 | 794 545 | 11 075 478 | 1 349 768 | 12 425 246 |
| WHO | 6 728 036 | 4 503 215 | 4 446 606 | 3 285 847 | 736 876 | 19 700 580 | 2 106 075 | 21 806 655 |
| UNICEF | 140 822 | 2 446 | 379 758 | 1 985 860 | 5 957 | 2 514 843 | 145 768 | 2 660 611 |
| UNEP | 51 099 | 0 | 0 | 0 | 0 | 51 099 | 0 | 51 099 |
| UNDP - OPS ^{c/} | 301 616 | 174 621 | 432 849 | 1 121 690 | 22 229 | 2 053 005 | 225 818 | 2 278 823 |
| UNRWA ^{d/} | <u>7 302</u> | <u>0</u> | <u>10 948</u> | <u>0</u> | <u>0</u> | <u>18 250</u> | <u>0</u> | <u>18 250</u> |
| UN Agencies Total | 45 216 374 | 10 360 556 | 15 917 230 | 14 598 218 | 5 309 839 | 91 402 217 | 11 140 | 102 543 081 |
| Governments | 5 682 800 | 4 756 130 | 7 041 757 | 11 184 851 | 2 274 596 | 30 940 134 | 1 543 719 | 32 483 853 |
| UNFPA | 6 913 944 | 4 506 050 | 1 963 422 | 15 224 281 | 881 152 | 29 488 849 ^{e/} | 669 945 | 30 158 794 |
| NGOs ^{f/} | <u>6 475 906</u> | <u>2 596 554</u> | <u>5 586 737</u> | <u>3 084 298</u> | <u>2 203 273</u> | <u>19 946 768</u> | <u>1 711 171</u> | <u>21 657 939</u> |
| GRAND TOTAL | <u>64 289 024 22</u> | <u>22 219 290</u> | <u>30 509 146</u> | <u>44 091 648</u> | <u>10 668 860</u> | <u>171 777 968</u> | <u>15 065 699</u> | <u>186 843 667</u> |

^{a/} Increased by \$3 relating to adjustment of prior year's programme expenditure.

^{b/} Increased by \$116,262 relating to adjustment of prior year's agency support costs.

^{c/} UNDP-Office for Project Services

^{d/} United Nations Relief and Works Agency for Palestine Refugees in the Near East

^{e/} Includes UNFPA procurement assistance in respect of Government projects amounting to \$13.4 million.

^{f/} This category includes intergovernmental institutions and agencies as well as non-governmental organizations.

Trust funds: statement of accounts for the year ended 31 December 1991
(US dollars)

| Trust Funds | Unexpended balance as at 1 Jan 1991 | Contributions received in 1991 | Interest Income | Transfers 1991 | Total Funds Available | Project Expenditure | Support costs | | Total Expenditure | Unexpended balance as at 30 Dec 1991 |
|--|---|--------------------------------------|--------------------|-------------------------|--------------------------|------------------------|----------------|----------------|----------------------|--|
| | | | | | | | Agencies | UNFPA | | |
| Arab Gulf Fund | (81 674) | 200 000 | 0 | (3 895) ^{1/} | 134 431 | 263 404 | (728) | 2 326 | 265 002 | (130 571) |
| Australia | 206 114 | 668 803 | 25 273 | 0 | 900 190 | 21 790 | 0 | 1 089 | 22 879 | 877 311 |
| Belgium | 1 040 702 | 556 438 | 63 936 | 0 | 1 661 076 | 510 197 | 33 350 | 0 | 543 547 | 1 117 529 |
| Canada | 609 152 | 1 374 132 | 31 365 | 0 | 2 014 649 | 2 216 015 | 248 565 | 17 054 | 2 481 634 | (466 985) |
| Colombia | 38 438 | 0 | 1 671 | (40 109) ^{2/} | 0 | 0 | 0 | 0 | 0 | 0 |
| European Economic Community | 28 582 | 0 | 1 672 | 0 | 30 254 | 11 644 | 0 | 0 | 11 644 | 18 610 |
| Finland | 2 220 371 | 0 | 138 195 | 0 | 2 358 566 | 1 350 953 | 107 288 | 26 283 | 1 484 524 | 874 042 |
| IPPF/AGFUND * | 0 | 135 000 | 0 | 0 | 135 000 | 900 | 0 | 45 | 945 | 134 055 |
| Italy | 792 504 | 0 | 42 617 | 0 | 835 121 | 300 000 | 0 | 15 000 | 315 000 | 520 121 |
| Luxembourg | 1 008 491 | 0 | 42 358 | 0 | 1 050 849 | 808 813 | 0 | 40 441 | 849 254 | 201 595 |
| Management Development Unit ^{5/} | (94 822) | 894 619 | 2 501 | 0 | 802 298 | 674 835 | 0 | 33 742 | 708 577 | 93 721 |
| Netherlands | 1 806 875 | 1 293 680 | 117 973 | (250 000) ^{3/} | 2 967 528 | 1 304 876 | 110 980 | 22 559 | 1 438 415 | 1 529 113 |
| NORAD ** | 788 476 | 0 | 32 399 | (427 416) ^{4/} | 393 459 | 378 253 | 0 | 0 | 378 253 | 15 206 |
| Norway | 549 167 | 1 881 249 | 257 317 | 0 | 2 687 733 | 1 674 337 | 69 058 | 57 156 | 1 800 551 | 887 182 |
| OPEC *** | 164 834 | 50 000 | 11 550 | 0 | 226 384 | 0 | 0 | 0 | 0 | 226 384 |
| Sweden | 223 735 | 429 541 | 14 838 | 0 | 668 114 | 454 258 | 52 197 | 2 637 | 509 092 | 159 022 |
| Switzerland | 0 | 250 000 | 828 | 0 | 250 828 | 94 597 | 12 298 | 0 | 106 895 | 143 933 |
| Syrian Arab Republic | (42 525) | 318 624 | 1 602 | 0 | 277 701 | 49 082 | 0 | 2 454 | 51 536 | 226 165 |
| United Kingdom | <u>744 998</u> | <u>0</u> | <u>40 286</u> | <u>0</u> | <u>785 284</u> | <u>520 750</u> | <u>0</u> | <u>26 038</u> | <u>546 788</u> | <u>238 496</u> |
| Subtotal | 10 022 418 | 8 052 086 | 826 381 | (721 420) | 18 179 465 | 10 634 704 | 633 008 | 246 824 | 11 514 536 | 6 664 929 |
| Rafael M. Salas Endowment Fund **** | 304 621 | 3 988 | 18 573 | 0 | 327 182 | 3 560 | 0 | 0 | 3 560 | 323 622 |
| UN Population Award | <u>600 438</u> | <u>0</u> | <u>38 554</u> | <u>0</u> | <u>638 992</u> | <u>30 512</u> | <u>0</u> | <u>0</u> | <u>30 512</u> | <u>608 480</u> |
| TOTAL | <u>10 927 477</u> | <u>8 056 074</u> | <u>883 508</u> | <u>(721 420)</u> | <u>19 145 639</u> | <u>10 668 776</u> | <u>633 008</u> | <u>246 824</u> | <u>11 548 608</u> | <u>7 597 031</u> |

- * International Planned Parenthood Federation/Arab Gulf Programme for the United Nations Development Organizations
 ** Norwegian Agency for International Development
 *** Organization of Petroleum Exporting Countries
 **** Previously known as the Endowment Fund.

^{1/} Refunded to donor.

^{2/} Accumulated interest income which was transferred as contribution from the Government to the 1994 International Conference on Population and Development.

^{3/} This project, which is funded by the Governments of the United Kingdom, Norway and the Netherlands, seeks to strengthen maternal and child health/family planning programme management in Bangladesh.

ANNEX VI

Trust funds: Status of contributions pledged as at 31 December 1991

(US dollars)

| Government/ organization | Balance due as at 1 January 1991 | Additions and adjustments | Total | Payments received in 1991 |
|---|--|------------------------------|------------------|---------------------------------|
| <u>UNFPA Multi-bilateral and other Programmes</u> | | | | |
| Arab Gulf Fund | - | 320 000 | 320 000 | 320 000 |
| Australia | - | 668 803 | 668 803 | 668 803 |
| Belgium | - | 556 438 | 556 438 | 556 438 |
| Canada | - | 1 374 132 | 1 374 132 | 1 374 132 |
| IPPF ^{a/} | - | 15 000 | 15 000 | 15 000 |
| Netherlands | - | 1 293 680 | 1 293 680 | 1 293 680 |
| Norway | - | 2 052 486 | 2 052 486 | 2 052 486 |
| OPEC | - | 50 000 | 50 000 | 50 000 |
| Sweden | 195 401 | 234 140 | 429 541 | 429 541 |
| Switzerland | - | 250 000 | 250 000 | 250 000 |
| Syrian Arab Republic | - | 318 624 | 318 624 | 318 624 |
| United Kingdom | - | <u>723 382</u> | <u>723 382</u> | <u>723 382</u> |
| Total | <u>195 401</u> | <u>7 856 685</u> | <u>8 052 086</u> | <u>8 052 086</u> |

^{a/} The International Planned Parenthood Federation, an NGO.

Annex VII

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

| COUNTRY | 1989 | 1990 | 1991 |
|---|------------------|-------------------|-------------------|
| <u>Africa region (sub-Saharan)</u> | | | |
| Angola | 452 447 | 674 313 | 1 023 421 |
| Benin (P) | 1 372 094 | 1 123 533 | 1 217 547 |
| Botswana | 203 255 | 510 998 | 925 655 |
| Burkina Faso (P) | 817 606 | 1 103 695 | 1 211 724 |
| Cameroon | 862 000 | 954 823 | 679 656 |
| Burundi (P) | 826 688 | 1 206 932 | 1 121 954 |
| Cape Verde (P) | 537 433 | 851 192 | 605 083 |
| Central African Republic (P) | 463 705 | 489 700 | 686 715 |
| Chad (P) | 163 763 | 485 520 | 642 862 |
| Comoros (P) | 386 459 | 786 025 | 765 378 |
| Congo | 305 310 | 757 820 | 570 019 |
| Cote d'Ivoire (P) | 337 485 | 335 215 | 477 815 |
| Equatorial Guinea (P) | 538 706 | 591 960 | 435 412 |
| Ethiopia (P) | 1 812 406 | 2 432 742 | 1 737 231 |
| Gabon | 329 656 | 296 902 | 517 327 |
| Gambia (P) | 347 058 | 505 628 | 674 949 |
| Ghana (P) | 1 095 170 | 1 329 668 | 1 454 129 |
| Guinea (P) | 264 411 | 544 269 | 981 228 |
| Guinea-Bissau (P) | 243 789 | 423 039 | 908 899 |
| Kenya (P) | 2 144 427 | 155 312 | 1 773 614 |
| Lesotho (P) | 209 861 | 251 944 | 703 836 |
| Liberia (P) | 742 240 | 448 026 | 119 204 |
| Madagascar (P) | 567 125 | 801 144 | 917 285 |
| Malawi (P) | 1 047 778 | 1 255 446 | 1 478 921 |
| Mali (P) | 746 559 | 775 433 | 832 609 |
| Mauritania (P) | 818 023 | 980 144 | 882 712 |
| Mauritius | 156 488 | 456 298 | 242 280 |
| Mozambique (P) | 815 865 | 958 953 | 816 117 |
| Namibia | 0 | 79 025 | 351 892 |
| Niger (P) | 930 460 | 1 290 727 | 1 193 848 |
| Nigeria | 1 727 033 | 2 252 867 | 3 300 316 |
| Rwanda (P) | 778 557 | 718 161 | 1 639 576 |
| Sao Tome and Principe | 192 432 | 506 025 | 555 354 |
| Senegal (P) | 264 197 | 1 689 298 | 1 413 146 |
| Seychelles | 55 248 | 39 123 | 35 494 |
| Sierra Leone (P) | 89 772 | 228 974 | 353 979 |
| Swaziland | 208 580 | 212 344 | 613 033 |
| Togo (P) | 455 365 | 893 866 | 411 328 |
| Uganda (P) | 2 532 907 | 3 033 423 | 3 197 253 |
| United Republic of Tanzania (P) | 1 082 074 | 2 539 412 | 3 105 567 |
| Zaire (P) | 878 708 | 1 230 991 | 813 978 |
| Zambia (P) | 1 144 291 | 2 426 033 | 424 690 |
| Zimbabwe | <u>328 438</u> | <u>787 348</u> | <u>1 374 025</u> |
| Country projects total | 29 275 869 | 39 414 291 | 43 187 061 |
| Regional projects total (RAF) | <u>9 758 032</u> | <u>10 219 046</u> | <u>11 842 087</u> |
| Africa (sub-Saharan) regional grand total | 39 033 901 | 49 633 337 | 55 029 148 |

(P) Priority countries

Annex VII (continued)

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

| Country | 1989 | 1990 | 1991 |
|-------------------------------|------------------|------------------|------------------|
| <u>Arab States *</u> | | | |
| Algeria | 507 723 | 512 322 | 308 285 |
| Bahrain | 21 273 | (4 021) | 66 222 |
| Democratic Yemen (P) ** | 1 256 157 | 873 058 | 562 837 |
| Djibouti | 0 | 85 030 | 157 899 |
| Egypt (P) | 1 323 177 | 1 696 549 | 1 186 294 |
| Iraq | 116 776 | 132 221 | (23 321) |
| Jordan | 620 945 | 895 064 | 848 634 |
| Lebanon | 0 | 0 | 8 650 |
| Libyan Arab Jamahiriya | 0 | 0 | 2 454 |
| Morocco (P) | 2 135 780 | 1 849 645 | 1 347 345 |
| Oman | 198 091 | 144 487 | 85 407 |
| Qatar | 6 706 | 14 192 | (2 000) |
| Somalia (P) | 886 204 | 814 227 | (3 619) |
| Sudan (P) | 2 173 096 | 2 343 539 | 1 128 600 |
| Syrian Arab Republic | 886 295 | 477 111 | 1 040 869 |
| Tunisia | 857 030 | 965 393 | 817 955 |
| Turkey | 249 259 | 565 753 | 794 514 |
| United Arab Emirates | 0 | 96 964 | 0 |
| Yemen (P) ** | <u>1 376 379</u> | <u>1 306 698</u> | <u>1 156 934</u> |
| Country projects total | 12 614 891 | 12 768 232 | 9 483 959 |
| Regional projects total (RMI) | <u>3 206 202</u> | <u>2 958 449</u> | <u>2 886 381</u> |
| Arab States regional total | 15 821 093 | 15 726 681 | 12 370 340 |
| <u>Europe</u> | | | |
| Albania | 246 501 | 285 670 | 387 964 |
| Bulgaria | 123 119 | 183 881 | 101 136 |
| Cyprus | 6 500 | 35 778 | 8 704 |
| Greece | 1 365 | 0 | 0 |
| Hungary | 162 887 | 260 338 | 354 353 |
| Poland | 123 932 | 32 636 | 44 674 |
| Portugal | 168 859 | 146 514 | 236 970 |
| Romania | 6 477 | 322 966 | 420 311 |
| Yugoslavia | <u>127 098</u> | <u>120 480</u> | <u>118 267</u> |
| Country Total | 966 738 | 1 388 263 | 1 672 379 |
| Regional Total | <u>710 402</u> | <u>952 035</u> | <u>1 061 850</u> |
| Total | 1 677 140 | 2 340 298 | 2 734 229 |
| Arab States and Europe | | | |
| regional grand total | 17 498 233 | 18 066 979 | 15 104 569 |

* Formerly referred to as the Middle East, the Mediterranean and Europe.

** On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

(P) Priority countries

Annex VII (continued)

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

| COUNTRY | 1989 | 1990 | 1991 |
|---|------------------|------------------|------------------|
| <u>Asia and the Pacific</u> | | | |
| Afghanistan (P) | 253 624 | 261 325 | 274 257 |
| Bangladesh (P) | 3 082 286 | 4 506 187 | 2 473 756 |
| Bhutan (P) | 151 643 | 477 486 | 181 279 |
| China (P) | 13 058 984 | 4 578 858 | 13 560 440 |
| Cook Islands | 34 295 | 17 606 | 37 573 |
| Democratic People's Republic of Korea | 416 656 | 757 418 | 1 297 823 |
| Federated States of Micronesia | 123 359 | 146 702 | 45 662 |
| Fiji | 136 906 | 177 164 | 158 456 |
| India (P) | 10 236 629 | 16 557 884 | 11 217 312 |
| Indonesia (P) | 5 285 125 | 2 147 770 | 3 618 022 |
| Iran (Islamic Republic Of) | 526 553 | 73 251 | 1 057 112 |
| Kiribati | 61 951 | 20 282 | 11 666 |
| Lao People's Democratic Republic (P) | 273 082 | 135 239 | 153 934 |
| Malaysia | 583 204 | 415 210 | 426 109 |
| Maldives (P) | 111 515 | 192 379 | 226 765 |
| Marshall Islands | 162 533 | 128 978 | 101 501 |
| Mongolia | 392 601 | 602 226 | 335 335 |
| Myanmar | 24 828 | 383 305 | 236 843 |
| Nepal (P) | 1 938 152 | 2 257 848 | 3 144 616 |
| Pakistan (P) | 1 799 547 | 2 470 114 | 894 400 |
| Papua New Guinea (P) | 507 477 | 199 372 | 270 973 |
| Philippines (P) | 1 388 169 | 4 415 568 | 3 274 286 |
| Republic of Korea | 97 000 | 512 869 | 388 058 |
| Samoa | 53 021 | 167 844 | 183 534 |
| Solomon Islands (P) | 178 855 | 98 207 | 124 686 |
| Sri Lanka (P) | 523 092 | 999 674 | 772 890 |
| Territory of Hong Kong | 30 897 | 0 | 203 648 |
| Thailand | 822 336 | 1 331 780 | 444 249 |
| Tonga | 249 698 | 164 580 | 147 718 |
| Trust Territory of The Pacific Islands | 88 801 | 90 468 | 31 720 |
| Tuvalu | 4 578 | 15 312 | 94 524 |
| Vanuatu | 264 352 | 221 459 | 124 177 |
| Viet Nam (P) | <u>8 372 694</u> | <u>4 578 438</u> | <u>3 527 715</u> |
| Country and territory projects total | 51 234 443 | 49 102 803 | 49 041 039 |
| Regional projects total | <u>6 652 345</u> | <u>8 208 640</u> | <u>7 772 705</u> |
| Asia and the Pacific regional grand total | 57 886 788 | 57 311 443 | 56 813 744 |

(P) Priority countries

Annex VII (continued)

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

| COUNTRY | 1989 | 1990 | 1991 |
|--|-------------|-------------|-------------|
| <u>Latin America and the Caribbean</u> | | | |
| Anguilla | 6 085 | 64 033 | 1 048 |
| Antigua And Barbuda | 22 998 | 27 758 | 62 095 |
| Argentina | 85 227 | 72 096 | 8 789 |
| Barbados | 0 | 9 325 | 8 329 |
| Belize | 28 807 | 4 650 | 7 400 |
| Bolivia (P) | 955 324 | 1 201 954 | 776 355 |
| Brazil | 3 369 851 | 1 698 541 | 1 719 691 |
| British Virgin Islands | 4 399 | 17 071 | 6 340 |
| Chile | 63 790 | 62 507 | 212 824 |
| Colombia | 1 091 511 | 441 104 | 799 442 |
| Costa Rica | 257 216 | 375 062 | 217 597 |
| Cuba | 368 373 | 222 023 | 513 697 |
| Dominica | 44 478 | 14 413 | 51 733 |
| Dominican Republic | 386 550 | 249 129 | 378 891 |
| Ecuador | 585 073 | 832 627 | 511 878 |
| El Salvador | 321 268 | 483 977 | 528 763 |
| Grenada | 33 956 | 31 265 | 90 356 |
| Guatemala | 157 103 | 318 379 | 304 591 |
| Guyana | 87 380 | 120 305 | 45 336 |
| Haiti (P) | 546 223 | 874 845 | 704 584 |
| Honduras (P) | 997 398 | 893 255 | 695 578 |
| Jamaica | 393 553 | 184 691 | 179 188 |
| Mexico | 1 820 075 | 2 487 994 | 1 826 960 |
| Montserrat | 12 942 | 15 763 | 1 232 |
| Nicaragua | 554 407 | 475 691 | 810 681 |
| Panama | 471 637 | 320 683 | 240 201 |
| Paraguay | 654 654 | 893 132 | 480 132 |
| Peru | 1 088 345 | 1 251 623 | 779 681 |
| Saint Kitts and Nevis | 23 215 | 4 581 | 0 |
| Saint Lucia | 18 667 | 24 464 | 16 132 |
| Saint Vincent and the Grenadines | 29 844 | 43 585 | 69 095 |
| Suriname | 109 721 | 57 234 | 17 881 |
| Trinidad and Tobago | 8 028 | 18 520 | 45 180 |
| Turks and Caicos Islands | 4 959 | 2 949 | 1 332 |
| Uruguay | 132 730 | 89 288 | 95 146 |
| Venezuela | 309 772 | 132 512 | 54 496 |
| Country projects total | 15 045 559 | 14 017 029 | 12 262 654 |
| Regional projects total (RLA) | 5 294 193 | 5 034 253 | 4 999 008 |
| Latin America and Caribbean regional grand total | 20 339 752 | 19 051 282 | 17 261 662 |
| Global projects total | 44 242 | 0 | 4 278 |
| Interregional projects total | 22 396 209 | 24 947 426 | 27 564 567 |
| Subtotal | 22 440 451 | 24 947 426 | 27 568 845 |
| Grand total * | 157 199 125 | 169 028 506 | 171 777 968 |

* Programme expenditures by country in 1989 differ from those shown in Annex I. The 1989 accounts were overstated by \$237,294 as a result of provisional figures submitted by ILO. The 1990 accounts in Annex I differ by \$127,054 from programme expenditure by country as a result of adjustments for 1989 reflected in 1990.

(P) Priority countries

Annex VIII

Programme expenditures from trust funds for 1989, 1990 and 1991

| Country | 1989 | 1990 | 1991 |
|--|-------------------|--------------------|--------------------|
| <u>Africa region (sub-Saharan)</u> | | | |
| Burkina Faso (P) | 120 933 | 154 177 | 210 917 |
| Cameroon | 21 000 | 0 | 0 |
| Cape Verde (P) | 0 | 108 549 | 0 |
| Ethiopia (P) | 18 602 | (1 367) | 0 |
| Kenya (P) | 971 733 | 1 412 900 | 1 077 783 |
| Mozambique | 0 | 105 000 | 0 |
| Namibia | 0 | 0 | 932 580 |
| Niger (p) | 0 | 120 727 | 43 945 |
| Nigeria | 200 325 | 16 950 | 740 |
| Rwanda (P) | 0 | 128 601 | 1 945 757 |
| Uganda (P) | 0 | 2 902 614 | (102 614) |
| United Republic of Tanzania (P) | 51 358 | 447 728 | 138 236 |
| Zambia (P) | <u>0</u> | <u>1 312 500</u> | <u>683 025</u> |
| Country trust fund total | 1 383 951 | 6 708 379 | 4 930 369 |
| Regional trust fund total | <u>537 276</u> | <u>708 309</u> | <u>1 035 861</u> |
| Africa (sub-Saharan) regional grand total | 1 921 227 | 7 416 688 | 5 966 230 |
| <u>Arab States and Europe*</u> | | | |
| Sudan (P) | 5 751 | 85 402 | (6 328) |
| Syrian Arab Republic | 87 342 | 117 729 | 51 536 |
| Tunisia | <u>0</u> | <u>291 900</u> | <u>235 598</u> |
| Country trust funds total | 93 093 | 495 031 | 280 806 |
| Regional trust funds total | <u>0</u> | <u>123 887</u> | <u>223 435</u> |
| Arab States and Europe regional grand total | <u>93 093</u> | <u>618 918</u> | <u>504 241</u> |

(P) Priority countries

* Formerly Middle East and the Mediterranean and Europe

Annex VIII (continued)

Programme expenditures from trust funds for 1989, 1990 and 1991
(US dollars)

| Country | 1989 | 1990 | 1991 |
|--|------------------|-------------------|-------------------|
| <u>Asia and the Pacific</u> | | | |
| Bangladesh (P) | 1 609 666 | 372 812 | 1 585 801 |
| Nepal (P) | (54 593) | 27 520 | 551 944 |
| Pakistan (P) | 533 232 | 452 938 | 595 628 |
| Philippines (P) | 0 | 20 365 | 0 |
| Thailand | 0 | 0 | 22 879 |
| Viet Nam (P) | <u>411 628</u> | <u>(17 884)</u> | <u>0</u> |
| Country trust funds total | 2 499 933 | 855 751 | 2 756 252 |
| Regional trust funds total | <u>181 287</u> | <u>142 178</u> | <u>0</u> |
| Asia and the Pacific regional grand total | <u>2 681 220</u> | <u>997 299</u> | <u>2 756 252</u> |
| <u>Latin America and the Caribbean</u> | | | |
| Bolivia (P) | (6 721) | 0 | 281 807 |
| Colombia | 11 131 | 1 885 | 0 |
| Cuba | 0 | 261 304 | 0 |
| Nicaragua | 178 176 | 1 243 935 | 1 054 824 |
| Peru | <u>21 034</u> | <u>262</u> | <u>0</u> |
| Country trust funds total | 203 620 | 1 507 386 | 1 336 631 |
| Regional trust funds total | <u>315 000</u> | <u>315 000</u> | <u>353 472</u> |
| Latin America and the Caribbean regional grand total | <u>518 620</u> | <u>1 822 386</u> | <u>1 690 103</u> |
| <u>Interregional trust funds total</u> | 792 186 | 428 257 | 631 782 |
| Subtotal | <u>792 186</u> | <u>428 257</u> | <u>631 782</u> |
| Grand total * | <u>6 225 208</u> | <u>11 283 548</u> | <u>11 548 608</u> |

(P) Priority countries

* Includes agency support costs paid to United Nations executing agencies amounting to \$239,159 in 1989, \$755,602 in 1990, and \$633,008 in 1991, as well as support costs paid to UNFPA, totalling \$146,202 in 1989, \$151,338 in 1990, and \$246,824 in 1991.

Annex IX

Historical financial summary

Table 1. General resources income, expenditures and reserves for 1981-1991
(Millions of US dollars)

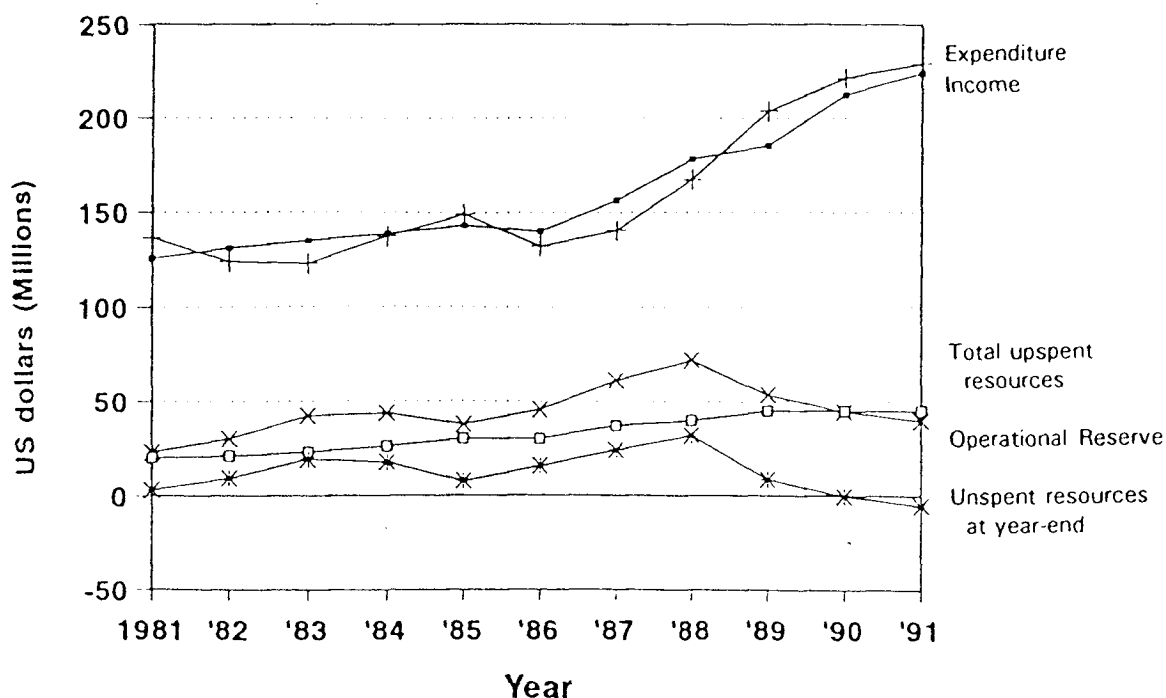
| Year | Total new general resources ^{a/} | Total expenditures | Addition to operational reserve | Resource surplus/ (deficit) | Unspent programme resources at year end ^{b/} | Operational reserve ^{c/} | Total unspent resources |
|------|---|--------------------|---------------------------------|-----------------------------|---|-----------------------------------|-------------------------|
| 1981 | 125.5 | 136.4 | - | (10.9) | 3.0 | 20.0 | 23.0 |
| 1982 | 130.9 | 123.7 | 1 | 6.1 | 9.1 | 21.0 | 30.0 |
| 1983 | 134.7 | 122.6 | 2 | 10.1 | 19.2 | 23.0 | 42.2 |
| 1984 | 138.6 | 137.2 | 3 | (1.7) | 17.5 | 26.0 | 43.5 |
| 1985 | 142.9 | 148.9 | 4 | (10.0) | 7.6 | 30.0 | 37.6 |
| 1986 | 140.0 | 132.1 | - | 7.9 | 15.5 | 30.0 | 45.5 |
| 1987 | 156.1 | 140.5 | 7 | 8.6 | 24.1 | 37.0 | 61.1 |
| 1988 | 178.0 | 167.3 | 3 | 7.8 | 31.9 | 40.0 | 71.9 |
| 1989 | 185.2 | 203.6 | 5 | (23.3) | 8.5 | 45.0 | 53.5 |
| 1990 | 212.4 | 221.3 | - | (8.9) | (0.4) | 45.0 | 44.6 |
| 1991 | 224.0 | 229.1 | - | (5.1) | (5.5) | 45.0 | 39.5 |

^{a/} Total general resources include income from contributions, interest and other miscellaneous income.

^{b/} Year-end general resources include both unallocated funds and unspent allocations adjusted for surplus or deficit in resources and transfers to the operational reserve.

^{c/} The operational reserve was established by the Governing Council in January 1973 at the \$20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1991 UNFPA maintained a fully funded operational reserve at the level of \$45.0 million (see Annex II). There were no additions to the operational reserve in 1991. At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan, and that the level of the reserve would be reviewed every other year.

Figure 1. Income and expenditure trends, 1981-1991, and status of reserves



Annex IX (continued)

Table 2a. Administrative expenditures, agency support costs and programme expenditures, 1981-1991
(Millions of US dollars)

| Year | Programme Expenditures ^{a/} | Administrative and programme support costs | | Agency support costs | | | Total |
|------|--------------------------------------|--|-----------------------------|----------------------|---------------------|--------------------|-------|
| | | Headquarters | Field Offices ^{b/} | UN | UNFPA ^{c/} | NGOs ^{d/} | |
| 1981 | 117.6 | 9.5 | 4.8 | - | - | - | 136.4 |
| 1982 | 100.6 | 10.7 | 4.6 | 6.7 | - | - | 123.7 |
| 1983 | 99.6 | 11.7 | 4.5 | 5.9 | - | - | 122.6 |
| 1984 | 113.3 | 11.8 | 4.7 | 5.5 | - | - | 137.2 |
| 1985 | 122.4 | 12.7 | 4.6 | 7.6 | - | 0.2 | 148.9 |
| 1986 | 101.6 | 15.9 | 5.9 | 6.8 | 1.7 | 0.2 | 132.1 |
| 1987 | 107.0 | 18.8 | 5.6 | 7.3 | 1.4 | 0.4 | 140.5 |
| 1988 | 129.8 | 17.0 | 9.7 | 8.4 | 1.7 | 0.6 | 167.2 |
| 1989 | 157.4 | 20.5 | 11.6 | 10.9 | 2.0 | 1.1 | 203.5 |
| 1990 | 168.9 | 22.2 | 15.6 | 10.9 | 2.4 | 1.3 | 221.3 |
| 1991 | 171.8 | 23.6 | 18.7 | 11.1 | 2.2 | 1.7 | 229.1 |

Table 2b. Total administrative and programme support expenditures as a percentage of total income and total expenditure, 1981-1991
(Millions of US dollars)

| Year | Total income | Total expenditures | Column (1) Total HQ & field office ^{b/} | Column (1) as a percentage of total income | Column (1) as a percentage of total expenditures |
|------|--------------|--------------------|---|--|--|
| 1981 | 125.5 | 136.4 | 14.3 | 11.4 | 10.5 |
| 1982 | 130.9 | 123.7 | 15.3 | 11.7 | 12.4 |
| 1983 | 134.7 | 122.6 | 15.6 | 11.6 | 12.7 |
| 1984 | 138.6 | 137.2 | 16.5 | 11.9 | 12.0 |
| 1985 | 142.9 | 148.9 | 17.3 | 12.2 | 11.6 |
| 1986 | 140.0 | 132.1 | 21.8 | 15.6 | 16.5 |
| 1987 | 156.1 | 140.5 | 24.4 | 15.6 | 17.4 |
| 1988 | 178.0 | 167.3 | 26.7 | 15.0 | 16.0 |
| 1989 | 185.2 | 203.6 | 32.1 | 17.3 | 15.8 |
| 1990 | 212.4 | 221.3 | 37.8 | 17.8 | 17.0 |
| 1991 | 224.0 | 229.1 | 42.3 | 18.9 | 18.5 |

Source: UNFPA year-end Audited Financial Statements for 1981 to 1989 and unaudited data for 1990 and 1991. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

^{a/} Includes expenditures of programme support units in the field, overhead charges to government-executed projects and programme support costs paid to non-governmental organizations in 1985 and prior years, but excludes field office expenditures which in 1985 and prior years were financed from project funds and are shown separately for comparison purposes.

^{b/} In 1985 and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote c below. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget and all the other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

^{c/} Comprises support costs to UNFPA for procurement services to governments' projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits are applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

^{d/} Agency support cost payments to non-governmental organizations were included in programme expenditures in 1984 and prior years.

Annex IX (continued)Table 3. Income and expenditures under UNFPA trust funds, 1981 - 1991
(US dollars)

| Year | Total income (contributions plus interest) | Programme expenditures ^{a/} | Support costs paid to UNFPA ^{b/} | Total expenditure |
|------|--|---|--|----------------------|
| 1981 | 2 960 730 | 3 683 072 | 124 976 | 3 808 048 |
| 1982 | 5 910 333 | 3 815 664 | 115 095 | 3 930 759 |
| 1983 | 6 667 597 | 5 540 752 | 97 876 | 5 638 628 |
| 1984 | 4 909 782 | 6 469 096 | 132 245 | 6 601 341 |
| 1985 | 6 435 022 | 6 456 069 | 141 635 | 6 597 704 |
| 1986 | 4 057 360 | 4 054 360 | 60 958 | 4 115 318 |
| 1987 | 4 772 801 | 3 373 110 | 123 034 | 3 496 144 |
| 1988 | 11 796 813 | 5 923 658 | 177 354 | 6 101 012 |
| 1989 | 7 260 176 | 6 079 006 | 146 202 | 6 225 208 |
| 1990 | 11 772 673 | 11 132 210 | 151 338 | 11 283 548 |
| 1991 | 8 218 261 | 11 301 784 | 246 824 | 11 548 608 |

Source: UNFPA year-end Audited Financial Statements for 1981 to 1989 and unaudited data for 1990 and 1991. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

^{a/} Includes agency support costs paid to United Nations executing agencies.

^{b/} Agency support costs paid to UNFPA for projects executed by UNFPA. These are credited to the APSS budget as approved by the Governing Council (decision 86/35, paragraph 10).

