

UNITED NATIONS
DEVELOPMENT
PROGRAMME



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Twenty-seventh session
June 1980
Agenda item 7(a) (v)

OTHER FUNDS AND PROGRAMMES

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Audit reports

Summary

This document contains the audited accounts and audit reports of the Participating and Executing Agencies relating to funds allocated to them by UNFPA as at 31 December 1978, together with an explanatory note by the Executive Director.

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Audited Accounts of the Participating and
Executing Agencies and Reports of External Auditors

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Note by the Executive Director

1. The audited accounts of the Participating and Executing Agencies relating to funds allocated to them by the United Nations Fund for Population Activities as at 31 December 1978 are contained in this document. The summary of the status of funds of the Participating and Executing Agencies as at 31 December 1978 is also contained in this document.
2. The United Nations Fund for Population Activities financial report and accounts for the year ended 31 December 1978 and the report of the Board of Auditors thereon, are contained in Official Records of the General Assembly, Thirty-fourth session, Supplement No. 5G, document A/34/5/Add.7. The letter of transmittal from the Chairman of the United Nations Board of Auditors to the Governing Council for these accounts is attached to this document.
3. The reports of the External Auditors of the Participating and Executing Agencies do not include any comments on UNFPA activities.

LETTER OF TRANSMITTAL

19 June 1979

Sir,

I have the honour to transmit to you the financial statements of the United Nations Fund for Population Activities as at 31 December 1978, which were submitted by the Executive Director. These statements have been examined and includes the audit opinion of the Board of Auditors.

In addition to the above, I have the honour to present the report of the Board with respect to the United Nations Fund for Population Activities Accounts for the year 1978.

Accept, Sir, the assurances of my highest consideration.

(Signed) Ahenkora Ossi
Auditor General of Ghana
and
Chairman, UN Board of Auditors

The President of the Governing Council
United Nations Development Programme
New York, N.Y.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Summary of the Status of Funds submitted by the Participating and Executing Agencies
as at 31 December 1978 (expressed in US Dollars)

| | UN | ILO | FAO | UNESCO | WHO | UNIDO | UNICEF | UNFPA | TOTAL |
|--|-------------|------------|-----------|------------|------------|---------|------------|-------------|-------------|
| OPERATING FUND | | | | | | | | | |
| Balance as at 31 December 1977 | (2 165 009) | (390 334) | (843 262) | (91 116) | 671 811 | - | 1 901 936 | (442 206) | (1 358 180) |
| Add: Cash Drawings from UNFPA | 15 244 060 | 3 716 664 | 2 500 000 | 3 375 000 | 14 200 000 | - | 7 700 000 | 29 379 692 | 76 115 416 |
| Miscellaneous Income | 92 928 | - | - | 7 409 | (36 601) | 25 218 | - | - | 88 954 |
| | 13 171 979 | 3 326 330 | 1 656 738 | 3 291 293 | 14 835 210 | 25 218 | 9 601 936 | 28 937 486 | 74 846 190 |
| Deduct: Expenditure during 1978 | 17 023 541 | 3 877 620 | 2 293 359 | 3 957 753 | 14 238 413 | 28 642 | 6 076 935 | 30 404 796 | 77 901 059 |
| Balance as at 31 December 1978 | (3 851 562) | (551 290) | (636 621) | (666 460) | 596 797 | (3 424) | 3 525 001 | (1 467 310) | (3 054 869) |
| Represented by: | | | | | | | | | |
| Cash at banks, on hand and in transit | - | - | (270 041) | 30 497 | - | - | 3 525 001 | - | 3 285 457 |
| Accounts receivable and sundry debit balances | 100 554 | - | - | - | 596 797 | 16 246 | - | - | 713 597 |
| | 100 554 | - | (270 041) | 30 497 | 596 797 | 16 246 | 3 525 001 | - | 3 999 054 |
| Deduct: Accounts payable | 1 804 077 | 142 276 | - | 120 623 | - | - | - | - | 2 066 976 |
| 1978 Unliquidated Obligations | 2 148 039 | 409 014 | 366 580 | 576 334 | - | 19 670 | - | 1 467 310 | 4 986 947 |
| | 3 952 116 | 551 290 | 366 580 | 696 957 | - | 19 670 | - | 1 467 310 | 7 053 923 |
| Balance as at 31 December 1978 | (3 851 562) | (551 290) | (636 621) | (666 460) | 596 797 | (3 424) | 3 525 001 | (1 467 310) | (3 054 869) |
| STATEMENT OF UNSPENT ALLOCATIONS | | | | | | | | | |
| Unspent balance of allocations as at 31 December 1977 | 19 669 889 | 6 832 354 | 5 120 410 | 2 624 232 | 13 121 496 | - | 9 784 354 | 29 675 208 | 86 827 943 |
| Add: Net allocations issued by UNFPA during 1978 | 33 105 615 | 5 878 406 | 1 686 795 | 9 122 479 | 22 962 655 | 55 000 | 10 368 432 | 38 592 324 | 121 771 706 |
| | 52 775 504 | 12 710 760 | 6 807 205 | 11 746 711 | 36 084 151 | 55 000 | 20 152 786 | 68 267 532 | 208 599 649 |
| Deduct: Allocations issued for future years | 29 629 809 | 8 545 394 | 4 236 473 | 7 195 649 | 16 938 067 | - | 14 524 909 | 30 857 880 | 111 928 181 |
| Allocations issued for 1978 | 23 145 695 | 4 165 366 | 2 570 732 | 4 551 062 | 19 146 084 | 55 000 | 5 627 877 | 37 409 652 | 96 671 468 |
| Deduct: Allocations utilized during 1978 | 17 023 541 | 3 876 481 | 2 293 359 | 3 957 753 | 14 238 413 | 28 642 | 6 076 935 | 30 404 796 | 77 899 920 |
| Unspent balance of allocations for current year | 6 122 154 | 288 885 | 277 373 | 593 309 | 4 907 671 | 26 358 | (449 058) | 7 004 856 | 18 771 548 |
| Add: Allocations issued for future years | 29 629 809 | 8 545 394 | 4 236 473 | 7 195 649 | 16 938 067 | - | 14 524 909 | 30 857 880 | 111 928 181 |
| Unspent balance of allocations as at 31 December 1978 | 35 751 963 | 8 834 279 | 4 513 846 | 7 788 958 | 21 845 738 | 26 358 | 14 075 851 | 37 862 736 | 130 699 729 |

UNITED NATIONS FUND FOR POPULATION ACTIVITIES
(Participating and Executing Agency: UNITED NATIONS)

Status of funds as at 31 December 1978
(Expressed in United States dollars)

| | <u>United Nations Department of Technical Co-operation for Development a/</u> | <u>United Nations Work Programme</u> | <u>Total</u> |
|---|---|--|--------------------|
| I. OPERATING FUND | | | |
| Balance as at 1 January 1978 | (1 003 473) | (1 161 536) | (2 165 009) |
| <u>Add:</u> Cash drawings from UNFPA | 12 400 000 | 2 844 060 | 15 244 060 |
| Miscellaneous income | <u>12 081</u> | <u>80 847</u> | <u>92 928</u> |
| | 11 408 608 | 1 763 371 | 13 171 979 |
| <u>Deduct:</u> Expenditure during 1978 | <u>14 131 064</u> | <u>2 892 477</u> | <u>17 023 541</u> |
| Balance as at 31 December 1978 | <u>(2 722 456)</u> | <u>(1 129 106) b/</u> | <u>(3 851 562)</u> |
| Represented by: | | | |
| Cash at banks, on hand and in transit | - | - | - |
| Accounts receivable | <u>100 554</u> | - | <u>100 554</u> |
| | 100 554 | - | 100 554 |
| <u>Deduct:</u> Accounts payable | 984 644 | 819 433 | 1 804 077 |
| 1978 unliquidated obligations | <u>1 838 366</u> | <u>309 673</u> | <u>2 148 039</u> |
| | <u>(2 722 456)</u> | <u>(1 129 106) b/</u> | <u>(3 851 562)</u> |
| II. STATEMENT OF UNSPENT ALLOCATIONS | | | |
| Unspent balance of allocations as at 31 December 1977 | 17 419 711 | 2 250 178 | 19 669 889 |
| <u>Add:</u> Net allocations issued by UNFPA during 1978 | 27 593 058 | 3 778 647 | 31 371 705 |
| Allocations taken for administrative overhead | <u>1 733 910</u> | - | <u>1 733 910</u> |
| | 46 746 679 | 6 028 825 | 52 775 504 |
| <u>Deduct:</u> Allocations issued for future years | <u>26 991 685</u> | <u>2 638 124</u> | <u>29 629 809</u> |
| Current year's allocations | 19 754 994 | 3 390 701 | 23 145 695 |
| <u>Deduct:</u> Allocations utilized during 1978: For project expenditure | 12 397 154 | 2 892 477 | 15 289 631 |
| For administrative overhead | <u>1 733 910</u> | - | <u>1 733 910</u> |
| Unspent balance of allocations for current year | 5 623 930 | 498 224 | 6 122 154 |
| <u>Add:</u> Allocations issued for future years | <u>26 991 685</u> | <u>2 638 124</u> | <u>29 629 809</u> |
| Unspent balance of allocations as at 31 December 1978 | <u>32 615 615</u> | <u>3 136 348</u> | <u>35 751 963</u> |

a/ Based on figures taken from Schedule 14.1 of the United Nations financial statements for the 12-month period of the biennium 1978-1979 ended 31 December 1978.

b/ Included in "due from other United Nations funds" shown on Statement III of the United Nations financial statements for the 12-month period of the biennium 1978-1979 ended 31 December 1978.

Status of Funds as at 31 December 1978
(Expressed in US dollars)

OPERATING FUND

| | | |
|--|----------------|---------------------|
| Balance as at 1 January 1978 | | (390,334) |
| Add: Cash drawings from UNFPA | | <u>3,716,664</u> |
| | | 3,326,330 |
| Deduct: Expenditure during 1978 (Schedule I) | 3,876,481 | |
| Miscellaneous Charges | <u>1,139</u> | <u>3,877,620</u> |
| Balance as at 31 December 1978 | | (551,290) ***** |
| Represented by: | | |
| Cash at banks, on hand and in transit | | - |
| Accounts Receivable | | - |
| | | <u>-</u> |
| Deduct: | | |
| Accounts Payable | 142,276 | |
| 1978 Unliquidated Obligations | <u>409,014</u> | <u>551,290</u> |
| | | (551,290) ***** |

STATEMENT OF ALLOCATIONS

| | | |
|---|--|--------------------|
| Balance of allocations as at 31 December 1977 | | 6,832,354 |
| Add: Net allocations issued by UNFPA during 1978 (for current and future years) | | <u>5,878,406</u> |
| | | 12,710,760 |
| Deduct: Allocations issued for future years | | <u>8,545,394</u> |
| Allocations available for spending during 1978 | | 4,165,366 |
| Deduct: Allocations spent during 1978 | | <u>3,876,481</u> |
| Unspent balance of allocations made available for 1978 | | 288,885 |
| Add: Allocations issued for future years | | <u>8,545,394</u> |
| Unspent balance of allocations as at 31 December 1978 (for current and future years) | | 8,834,279 ***** |

Certified Correct:

Audit Certificate:

Approved:

I have examined the above Statement and related Schedule. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that in my opinion the above Statement and related Schedule are correct. I have no observations to make on them.

For the Director-General,
International Labour Office:

F. von Mutius
F. von Mutius
Chief
Budget and Finance Branch

D.O. Henley
D.O. Henley
(Comptroller and Auditor
General, United Kingdom)
External Auditor

P.M.C. Denby
P.M.C. Denby
Treasurer and Financial
Comptroller

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

TRUST FUNDS (FAO)

Status of Funds at 31 December 1978

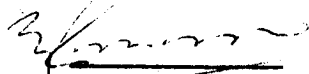
| | \$ | \$ |
|---|------------|---------------------------|
| <u>OPERATING FUND</u> | | |
| Balance at 31 December 1977 | | (843,262.00) |
| <u>Add:</u> Cash drawings from UNFPA | | 2,500,000.00 |
| IOVs and other charges (net) | | - |
| | | <u>1,656,738.00</u> |
| <u>Deduct:</u> Expenditure during 1978 | | 2,293,359.00 |
| Balance at 31 December 1978 | | <u>\$ (636,621.00) a/</u> |
| Represented by: | | |
| Cash at banks, on hand and in transit | | (270,041.00) |
| Accounts Receivable | | - |
| | | <u>(270,041.00)</u> |
| <u>Deduct:</u> Amounts Payable (Unliquidated Obligations) | 366,580.00 | |
| Miscellaneous Income during 1978 payable to UNFPA | - | 366,580.00 |
| | | <u>\$ (636,621.00) a/</u> |

STATEMENT OF UNSPENT ALLOCATIONS

| | |
|---|------------------------|
| Unspent balance of allocations at 31 December 1977 | 5,120,410.00 |
| <u>Add:</u> Net allocations issued by UNFPA during 1978 | 1,686,795.00 |
| | <u>6,807,205.00</u> |
| <u>Deduct:</u> Allocations issued for future years | 4,236,473.00 |
| Allocations issued for current year | 2,570,732.00 |
| <u>Deduct:</u> Allocations utilized during 1978 | 2,293,359.00 |
| Unspent balance of allocations for current year | 277,373.00 |
| <u>Add:</u> Allocations issued for future years | 4,236,473.00 |
| Unspent balance of allocations at 31 December 1978 | <u>\$ 4,513,846.00</u> |

a/ Deficit due to the late arrival of funds to meet end of year expenditure and to unliquidated obligations not being covered.

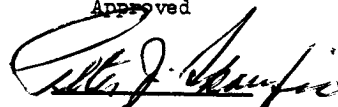
Certified correct



A. J. Bronsema
Director

Financial Services Division

Approved

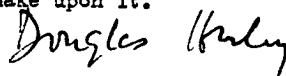


Peter J. Skoufis
Assistant Director-General

Administration and Finance Department

AUDIT CERTIFICATE

I have examined the above statement. I have obtained all the information and explanations that I have required, and I certify, as a result of the Audit, that in my opinion the above statement is correct. I have no observations to make upon it.



Douglas Henley
(Comptroller and Auditor General, United Kingdom)
External Auditor

UNITED NATIONS FUND FOR POPULATION ACTIVITIES
(Participating and Executing Agency : UNESCO)
Status of Funds as at 31 December 1978
(Expressed in US Dollars)

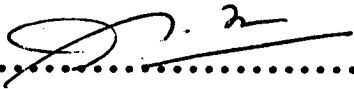
\$

STATEMENT OF UNSPENT ALLOCATIONS

| | |
|---|---------------------|
| Unspent balance of allocations as at 31 December 1977 | 2,624,232 |
| Add: Net allocations issued by UNFPA during 1978 | 9,122,479 |
| | <u>11,746,711</u> |
| Deduct: Allocations issued for future years | 7,195,649 |
| Allocations issued for current year (as rephased) | 4,551,062 |
| Deduct: Allocations used during 1978 | 3,957,753 |
| | <u>593,309</u> |
| Unspent balance of allocations for current year | 7,195,649 |
| Add: Allocations issued for future years | 7,788,958 |
| Unspent balance of allocations as at 31 December 1978 | <u>7,788,958</u> |
| Deduct: Commitments for future years (Note) | - |
| Uncommitted balance of allocations as at 31 December 1978 | <u>\$ 7,788,958</u> |

Note: Our accounting system does not disclose commitments, only unliquidated obligations against current year allocations.

Certified correct:


André Chakour, Comptroller


Date

STATEMENT I

UNITED NATIONS FUND FOR POPULATION ACTIVITIESDP/434
English
Page 11World Health Organization
(Participating and Executing Agency)Status of Funds as at 31 December 1978
(expressed in US dollars)OPERATING FUND

| | | |
|--------------------------------------|------------|-------------|
| Balance at 1 January 1978 | | 671 811 |
| Add: | | |
| Cash drawings from UNFPA | 14 200 000 | |
| Miscellaneous Income | (36 601) | 14 163 399 |
| | | <hr/> |
| | | 14 835 210 |
| Deduct: | | |
| Expenditure during 1978 (Schedule I) | | 14 238 413 |
| | | <hr/> |
| Balance as at 31 December 1978 | | 596 797 |
| | | <hr/> <hr/> |
| Represented by: | | |
| Accounts Receivable (due by WHO) | | 596 797 |
| | | <hr/> <hr/> |

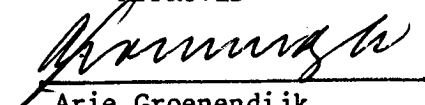
STATEMENT OF UNSPENT ALLOCATIONS

| | | |
|---|--|-------------|
| Unspent balance of allocations at 31 December 1977 | | 13 121 496 |
| Add: | | |
| Net allocations issued by UNFPA during 1978 | | 22 962 655 |
| | | <hr/> |
| | | 36 084 151 |
| Deduct: | | |
| Allocations issued for future years | | 16 938 067 |
| | | <hr/> |
| Allocations issued for current year | | 19 146 084 |
| Deduct: | | |
| Allocations utilized during 1978 | | 14 238 413 |
| | | <hr/> |
| Unspent balance of allocations for current year | | 4 907 671 |
| Add: | | |
| Allocations issued for future years | | 16 938 067 |
| | | <hr/> |
| Unspent balance of allocations as at 31 December 1978 | | 21 845 738 |
| | | <hr/> <hr/> |

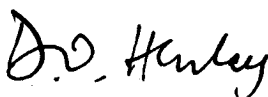
CERTIFIED CORRECT


J. F. Carney
Chief, Finance

APPROVED


Arie Groenendijk
Director, Budget and Finance

I have examined the above account. I have obtained all the information and explanations that I have required, and I certify, as a result of the audit, that in my opinion the above account is correct: I have no observations to make on it.



D. O. Henley
(Comptroller and Auditor General, United Kingdom)
External Auditor

STATEMENT I

United Nations Fund for Population Activities

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION
(Participating and Executing Agency)

Status of Funds as at 31 December 1978 a/
(Expressed in US Dollars)

OPERATING FUND

| | |
|--|-------------------------|
| Balance at 1 January 1978 | - |
| Add: Cash drawings from UNFPA | - |
| Miscellaneous Income | - |
| Balance of expert group meeting on Production of contraceptives in the less developed countries | <u>25,218</u> 25,218 |
| Deduct: Expenditure during 1978 (Schedule I) | <u>28,642</u> |
| Balance as at 31 December 1978 | <u>(3,424)</u> |

Represented by:

| | |
|---------------------------------------|----------------|
| Cash at banks, on hand and in transit | - |
| Accounts receivable | <u>16,246</u> |
| Deduct: Accounts payable | - |
| 1978 Unliquidated Obligations | <u>19,670</u> |
| | <u>(3,424)</u> |

STATEMENT OF UNSPENT ALLOCATIONS

| | |
|---|-------------------------|
| Unspent balance of allocations at 31 December 1977 | - |
| Add: Net allocations issued by UNFPA during 1978 | <u>55,000</u> 55,000 |
| Deduct: Allocations issued for future years | - |
| Allocations issued for current year | 55,000 |
| Deduct: Allocations utilized during 1978 | <u>28,642</u> |
| Unspent balance of allocations for current year | 26,358 |
| Add: Allocations issued for future years | - |
| Unspent balance of allocations as at 31 December 1978 | <u>26,358</u> |

a/ Based on figures taken from Schedule 14.2 of the United Nations financial statements for the 12 month period of the biennium 1978-1979 ended 31 December 1978.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

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English
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UNITED NATIONS CHILDREN'S FUND
(Participating and Executing Agency)

Status of Funds as at 31 December 1978 a/
(Expressed in US dollars)

OPERATING FUND

| | |
|--|----------------------------|
| Balance at 1 January 1978 | 1,901,935.94 |
| Add: Cash drawings from UNFPA | 7,700,000.00 |
| Charges (net) | - |
| | <hr/> |
| | 9,601,935.94 |
| Deduct: Expenditure during 1 January to 31 December 1978 (Schedule 1) | <u>6,076,935.14</u> |
| Balance as at 31 December 1978 | <u><u>3,525,000.80</u></u> |
| Represented by: | |
| Cash at banks, on hand and in transit | 3,525,000.80 |
| Accounts receivable | - |
| | <hr/> |
| | <u><u>3,525,000.80</u></u> |

STATEMENT OF UNSPENT ALLOCATIONS

| | |
|---|-----------------------------|
| Unspent balance of allocations at 31 December 1977 | 9,784,354.08 |
| Add: Net allocations issued by UNFPA during 1978 | <u>10,368,432.00</u> |
| | 20,152,786.08 |
| Deduct: Allocations issued for future years | <u>14,524,909.00</u> |
| Allocations issued for current year | 5,627,877.08 |
| Deduct: Allocations utilized during 1978 | <u>6,076,935.14</u> |
| Unspent balance of allocations for current year | (449,058.06) |
| Add: Allocations issued for future years | <u>14,524,909.00</u> |
| Unspent balance of allocations as at 31 December 1978 | <u><u>14,075,850.94</u></u> |

a/ Based on figures taken from Schedules 8 and 9 of the United Nations Children's Fund financial statements for the year ended 31 December 1978.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

(Participating and Executing Agency: UNFPA)

Status of Funds as at 31 December 1978
(Expressed in US Dollars)

OPERATING FUND

| | |
|---|---------------------|
| Balance as at 31 December 1977 | (442 206) |
| <u>Add:</u> Cash drawings from UNFPA | 29 379 692 |
| Miscellaneous Income | - |
| | <u>28 937 486</u> |
| <u>Deduct:</u> Expenditure during 1978 | <u>30 404 796</u> |
| Balance as at 31 December 1978 | <u>(1 467 310)</u> |
| Represented by: | |
| Cash at banks, on hand and in transit | - |
| Accounts receivable and sundry debit balances | <u>-</u> |
| | - |
| <u>Deduct:</u> Accounts Payable | - |
| 1978 Unliquidated Obligations | <u>1 467 310 a/</u> |
| | <u>(1 467 310)</u> |

STATEMENT OF UNSPENT ALLOCATIONS

| | |
|---|-------------------|
| Unspent balance of allocations as at 31 December 1977 | 26 675 208 |
| <u>Add:</u> Net allocations issued during 1978 | <u>38 592 324</u> |
| | <u>68 267 532</u> |
| <u>Deduct:</u> Allocations issued for future years | <u>30 857 880</u> |
| Allocations issued for 1978 | 37 409 652 |
| <u>Deduct:</u> Allocations used during 1978 | <u>30 404 796</u> |
| Unspent balance of allocations for 1978 | <u>7 004 856</u> |
| <u>Add:</u> Allocations issued for future years | <u>30 857 880</u> |
| Unspent balance of allocations as at 31 December 1978 | <u>37 862 736</u> |

a/ Included in "Unliquidated obligations of participating and executing agencies" shown on Statement II of the UNFPA financial report and accounts for the year ended 31 December 1978.