

UNITED NATIONS  
DEVELOPMENT  
PROGRAMME



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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 1979, together with an explanatory note by the Executive Director. This report is submitted for the information of the Council.

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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 1979 are contained in this document. The summary of the status of funds of the Participating and Executing Agencies as at 31 December 1979 is also contained in this document.
2. The United Nations Fund for Population Activities financial report and accounts for the year ended 31 December 1979 and the report of the Board of Auditors thereon, are contained in Official Records of the General Assembly, Thirty-fifth session, Supplement No. 5G, document A/35/5/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

12 June 1980

Sir,

I have the honour to transmit to you the financial statements of the United Nations Fund for Population Activities as at 31 December 1979, which were submitted by the Executive Director. These statements have been examined and include 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 1979.

Accept, Sir, the assurances of my highest consideration.

(Signed) J.J. MACDONELL  
Auditor General of Canada  
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 1979 (expressed in US Dollars)

	UN	ESCAP	ECLA	ILO	FAO	UNESCO	WHO	UNIDO	UNICEF	UNFPA	TOTAL
<b>OPERATING FUND</b>											
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)
Add: Cash Drawings from UNFPA	21 256 004	795 905	2 862 804	6 840 000	4 850 692	4 694 000	17 000 000	-	8 500 000	45 124 972	111 924 377
Miscellaneous Income	200 804	-	-	3 092	-	1 431	43 144	3 246	-	-	251 717
Miscellaneous Charges	-	-	-	(28 746)	-	-	(200 545)	-	-	-	(229 291)
	17 605 246	795 905	2 862 804	6 263 056	4 214 071	4 028 971	17 439 396	(178)	12 025 001	43 657 662	108 891 934
Deduct: Expenditure during 1979	21 058 141	773 679	3 116 621	5 965 290	3 862 297 <sup>a/</sup>	4 799 451	17 162 239	(16 127)	9 761 935	45 905 539	112 389 055
Balance as at 31 December 1979	(3 452 895)	22 226	(253 817)	297 776	351 774	(770 480)	277 157	15 949	2 263 066	(2 247 877)	(3 497 121)
<b>Represented by:</b>											
Cash at banks, on hand and in transit	208 899	-	-	-	1 066 859	55 633	-	-	2 263 066	-	3 594 457
Accounts receivable and sundry debit balances	204 873	200 919	-	725 404	-	-	277 157	15 949	-	-	1 424 302
	413 772	200 919	-	725 404	1 066 859	55 633	277 157	15 949	2 263 066	-	5 018 759
Deduct: Accounts Payable	1 593 885	-	170 705	-	-	101 267	-	-	-	-	1 865 857
1979 Unliquidated Obligations	2 272 782	178 693	83 112	427 628	715 085	724 846	-	-	-	2 247 877	6 650 023
	3 866 667	178 693	253 817	427 628	715 085	826 113	-	-	-	2 247 877	8 515 880
	(3 452 895)	22 226	(253 817)	297 776	351 774	(770 480)	277 157	15 949	2 263 066	(2 247 877)	(3 497 121)
<b>STATEMENT OF UNSPENT ALLOCATIONS</b>											
Unspent balance of allocations as at 31 December 1978 <sup>b/</sup>	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
Add: Net allocations issued by UNFPA during 1979	24 941 889	1 927 402	3 530 443	6 457 192	3 098 656	7 831 702	24 731 924	34 000	8 249 328	63 748 092	144 550 628
	60 693 852	1 927 402	3 530 443	15 291 471	7 612 502	15 620 660	46 577 662	60 358	22 325 179	101 610 828	275 250 357
Deduct: Allocations issued for future years	32 007 140	1 064 967	361 100	8 461 665	3 461 491	9 561 679	25 438 517	-	11 400 769	49 113 362	140 870 690
Allocations issued for 1979	28 686 712	862 435	3 169 343	6 829 806	4 151 011	6 058 981	21 139 145	60 358	10 924 410	52 497 466	134 379 667
Deduct: Allocations utilized during 1979	21 058 141	773 679	3 116 621	5 965 290	3 862 297	4 799 451	17 162 239	(16 127)	9 761 935	45 905 539	112 389 055
Unspent balance of allocations for current year	7 628 571	88 756	52 722	864 526	288 714	1 259 530	3 976 906	76 485	1 162 475	6 591 927	21 990 612
Add: Allocations issued for future years	32 007 140	1 064 967	361 100	8 461 665	3 461 491	9 561 679	25 438 517	-	11 400 769	49 113 362	140 870 690
Unspent balance of allocations as at 31 December 1979	39 635 711	1 153 723	413 822	9 326 191	3 750 205	10 821 209	29 415 423	76 485 <sup>b/</sup>	12 563 244	55 705 289	162 861 302

a/ Of which \$257,167 was not reported to UNFPA until after the closing of the UNFPA accounts for 1979 and will be reflected in the UNFPA accounts for 1980.

b/ \$26,358 representing the difference between the unspent balance of allocations as per UNIDO's financial statement and UNFPA's audited financial statement, has been adjusted in 1980.

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

Status of funds as at 31 December 1979  
(Expressed in United States dollars)

	United Nations Department of Technical Co-operation for <u>Development a/</u>	United Nations <u>Work Programme b/</u>	<u>Total</u>
<b><u>OPERATING FUND</u></b>			
Balance as at 1 January 1979	(2 722 456)	(1 129 106)	(3 851 562)
<u>Add:</u> Cash drawings from UNFPA	16 500 000	4 756 004	21 256 004
Miscellaneous income	68 428	132 376	200 804
	<u>13 845 972</u>	<u>3 759 274</u>	<u>17 605 246</u>
<u>Deduct:</u> Expenditure during 1979	<u>17 363 525</u>	<u>3 694 616</u>	<u>21 058 141</u>
Balance as at 31 December 1979	<u>(3 517 553)</u>	64 658	<u>(3 452 895)</u>
Represented by:			
Cash at banks, on hand and in transit	-	-	-
Accounts receivable	144 241	64 658	208 899
Deferred charges	-	11 471	11 471
Due from United Nations General Fund	-	<u>193 402</u>	<u>193 402</u>
	<u>144 241</u>	269 531	413 772
<u>Deduct:</u> Accounts payable	1 586 785	7 100	1 593 885
1979 unliquidated obligations	2 075 009	<u>197 773</u>	<u>2 272 782</u>
	<u>(3 517 553)</u>	64 658	<u>(3 452 895)</u>
 <b><u>STATEMENT OF UNSPENT ALLOCATIONS</u></b>			
Unspent balance of allocations as at 31 December 1978	32 615 615	3 136 348	35 751 963
<u>Add:</u> Net allocations issued by UNFPA during 1979	16 882 471	5 935 459	22 817 930
Allocations taken for administrative overhead	2 123 959	-	2 123 959
	<u>51 622 045</u>	<u>9 071 807</u>	<u>60 693 852</u>
<u>Deduct:</u> Allocations issued for future years	<u>27 652 966</u>	<u>4 354 174</u>	<u>32 007 140</u>
Current year's allocations	23 969 079	4 717 633	28 686 712
<u>Deduct:</u> Allocations utilized during 1979: For project expenditure	15 239 566	3 694 616	18 934 182
For administrative overhead	<u>2 123 959</u>	-	<u>2 123 959</u>
Unspent balance of allocations for current year	6 605 554	1 023 017	7 628 571
<u>Add:</u> Allocations issued for future years	<u>27 652 966</u>	<u>4 354 174</u>	<u>32 007 140</u>
Unspent balance of allocations as at 31 December 1979	<u>34 258 520</u>	<u>5 377 191</u>	<u>39 635 711</u>

a/ Based on figures taken from Schedule 14.1 of the United Nations audited financial statements for the biennium 1978-1979 ended 31 December 1979 (official records of the General Assembly, thirty-fifth session, Supplement No. 5, document A/35/5).

b/ Based on figures taken from Schedule 15.1.3.1.15 of the United Nations audited financial statements for the biennium 1978-1979 ended 31 December 1979 (ibid).

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (ESCAP)  
(Participating and Executing Agency)

Status of funds as at 31 December 1979  
(Expressed in United States dollars)

OPERATING FUND

Balance at 1 January 1979		-
<u>Add:</u> Cash drawings from UNFPA		<u>795 905</u>
		795 905
<u>Deduct:</u> Expenditure during 1979 - Schedule I		
For project	678 665	
For 14% Overhead	<u>95 014</u>	<u>773 679</u> <sup>a/</sup>
Balance at 31 December 1979		<u>22 226</u>
Represented by:		
Cash at banks, on hand and in transit		-
Accounts receivable		<u>200 919</u>
		200 919
<u>Deduct:</u> Accounts payable		-
1979 unliquidated obligations		<u>178 693</u>
		<u>22 226</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1978		-
<u>Add:</u> Net allocations issued by UNFPA during 1979		<u>1 832 388</u>
		1 832 388
<u>Deduct:</u> Allocations issued for future years		<u>1 064 967</u>
Allocations issued for current year		767 421
<u>Deduct:</u> Allocations utilized during 1979		<u>678 665</u>
Unspent balance of allocations for current year		88 756
<u>Add:</u> Allocations issued for future years		<u>1 064 967</u>
Unspent balance of allocations as at 31 December 1979		<u>1 153 723</u>

a/ Based on figures taken from Schedule 14.6 of the United Nations audited financial statements for the biennium ended 31 December 1979 (ibid).

UNITED NATIONS FUND FOR POPULATION ACTIVITIES  
THE ECONOMIC COMMISSION FOR LATIN AMERICA (ECLA)  
(Participating and Executing Agency)

Status of funds as at 31 December 1979  
(Expressed in United States dollars)

OPERATING FUND

Balance at 1 January 1979		-
<u>Add:</u> Cash drawings from UNFPA		2 862 804
Miscellaneous income		-
		<u>2 862 804</u>
<u>Deduct:</u> Expenditure during 1979 - Schedule I		
Project	2 733 878	-
Overhead cost	<u>382 743</u>	<u>3 116 621</u> <sup>a/</sup>
Balance as at 31 December 1979		<u>(253 817)</u>
Represented by:		
Cash at banks, on hand and in transit		-
Accounts receivable		-
		-
<u>Deduct:</u> Accounts payable (Due to UN General Fund)		170 705
1979 Unliquidated obligations		<u>83 112</u>
		<u>(253 817)</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1978		-
<u>Add:</u> Net allocations issued by UNFPA during 1979		3 147 700
		<u>3 147 700</u>
<u>Deduct:</u> Allocations issued for future years		<u>361 100</u>
Allocations issued for current year		2 786 600
<u>Deduct:</u> Allocations utilized during 1979		<u>2 733 878</u>
Unspent balance of allocations for current year		52 722
<u>Add:</u> Allocations issued for future years		<u>361 100</u>
Unspent balance of allocations as at 31 December 1979		<u>413 822</u>

<sup>a/</sup> Based on figures taken from Schedule 14.8 of the United Nations audited financial statements for the biennium ended 31 December 1979 (ibid).

STATEMENT I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

INTERNATIONAL LABOUR ORGANISATION

Status of funds as at 31 December 1979

(Expressed in US dollars)

OPERATING FUND

Balance as at 1 January 1979		(551 290)
Add: Cash drawings from UNFPA	6 840 000	
Miscellaneous income	<u>3 092</u>	6 843 092
		6 291 802
Deduct: Expenditure during 1979 (Schedule I)	5 965 280	
Miscellaneous charges	<u>28 746</u>	5 994 026
Balance as at 31 December 1979		<u>297 776</u>
Represented by:		
Cash at banks, on hand and in transit		-
Accounts receivable		<u>725 404</u>
		725 404
Deduct: Accounts payable		
1979 unliquidated obligations		<u>427 628</u>
		<u>297 776</u>

STATEMENT OF ALLOCATIONS

Balance of allocations as at 31 December 1978	8 834 279
Add: Net allocations issued by UNFPA during 1979	<u>6 457 192</u>
	15 291 471
Deduct: Allocations issued for future years	<u>8 461 665</u>
Allocations available for spending during 1979	6 829 806
Deduct: Allocations spent during 1979	<u>5 965 280</u>
Unspent balance of allocations made available for 1979	864 526
Add: Allocations issued for future years	<u>8 461 665</u>
Unspent balance of allocations as at 31 December 1979 (for current and future years)	<u>9 326 191</u>

Certified correct:

Audit certificate:

Approved:

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

I have examined the above Statement and related Schedules. 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 Schedules are correct. I have no observations to make on them.

For the Director-General:  
International Labour Office:

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

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



UNITED NATIONS FUND FOR POPULATION ACTIVITIES

TRUST FUNDS (FAO)


Status of Funds at 31 December 1979  
(Expressed in US dollars)


	\$	\$
<u>OPERATING FUND</u>		
Balance at 1 January 1979		(636,621.00)
Add: Cash drawings from UNFPA	4,850,692.00	
Miscellaneous Income	-	4,850,692.00
		<u>4,214,071.00</u>
<u>Deduct:</u> Expenditure during the period 1 January to 31 December 1979		3,862,297.00
Balance at 31 December 1979		<u>\$ 351,774.00</u>
Represented by:		
Cash at banks, on hand and in transit		1,066,859.00
Accounts Receivable	-	-
		<u>1,066,859.00</u>
<u>Deduct:</u> Accounts Payable 1979 Unliquidated Obligations	715,085.00	
		<u>715,085.00</u>
		<u>\$ 351,774.00</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1979		4,513,846.00
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1979		3,098,656.00
		<u>7,612,502.00</u>
<u>Deduct:</u> Allocations issued for future years		3,461,491.00
Allocations issued for current year		4,151,011.00
<u>Deduct:</u> Allocations utilized during 1979		3,862,297.00
Unspent balance of allocations for current year		<u>288,714.00</u>
<u>Add:</u> Allocations issued for future years		3,461,491.00
Unspent balance of allocations at 31 December 1979		<u>\$ 3,750,205.00</u>

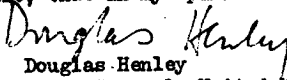
Certified correct

  
G. Hoornweg  
Director  
Financial Services Division

Approved  
  
Peter A. Skourfis  
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

STATEMENT I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES  
(Participating and Executing Agency : UNESCO)  
Status of Funds as at 31 December 1979  
(Expressed in US Dollars)

	\$	\$
<u>OPERATING FUND</u>		
Balance at 1 January 1979		(666 460)
<u>Add</u> : Cash drawings from UNFPA	4 694 000	
Miscellaneous Income	<u>1 431</u>	
		<u>4 695 431</u>
<u>Deduct</u> : Expenditure during 1979		4 028 971
		<u>4 799 451</u>
Balance as at 31 December 1979		<u>\$ (770 480)</u>
<u>Represented by:</u>		
Cash at banks, on hand and in transit	55 633	
Accounts Receivable	<u>-</u>	
		55 633
<u>Deduct</u> : Accounts Payable	101 267	
1979 Unliquidated Obligations	<u>724 846</u>	
		<u>826 113</u>
		<u>\$ (770 480)</u>


STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 31 December 1978	7 788 958
<u>Add</u> : Net allocations issued by UNFPA during 1979	<u>7 831 702</u>
	15 620 660
<u>Deduct</u> : Allocations issued for future years	<u>9 561 679</u>
Allocations issued for current year (as rephased)	6 058 981
<u>Deduct</u> : Allocations utilised during 1979	<u>4 799 451</u>
Unspent balance of allocations for current year	1 259 530
<u>Add</u> : Allocations issued for future years	<u>9 561 679</u>
Unspent balance of allocations as at 31 December 1979	<u>\$10 821 209</u>

Certified correct:  29 April 1980  
André Chakour  
Comptroller

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.

  
(Comptroller and Auditor General,  
United Kingdom)  
External Auditor

11 July 1980

STATEMENT I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

WORLD HEALTH ORGANIZATION

Status of Funds as at 31 December 1979  
(expressed in US dollars)

OPERATING FUND

Balance at 1 January 1979		596 797
<u>Add:</u>	Cash drawings from UNFPA	17 000 000
	Miscellaneous Income	43 144
		<u>17 043 144</u>
		17 639 941
<u>Deduct:</u>	Expenditure during 1979 (Schedule I)	
	UNFPA	17 162 239
	UNFPA/Norwegian Trust Fund	200 545
		<u>17 362 784</u>
Balance as at 31 December 1979		<u>277 157</u>
Represented by: Accounts Receivable (due by WHO)		<u>277 157</u>

STATEMENT OF UNSPENT ALLOCATIONS (UNFPA)

Unspent balance of allocations at 31 December 1978		21 845 738
<u>Add:</u>	Net allocations issued by UNFPA during 1979	24 731 924
		<u>46 577 662</u>
<u>Deduct:</u>	Allocations issued for future years	25 438 517
		<u>21 139 145</u>
Allocations issued for current year		17 162 239
<u>Deduct:</u>	Allocations utilized during 1979	
		<u>3 976 906</u>
Unspent balance of allocations for current year		25 438 517
<u>Add:</u>	Allocations issued for future years	
		<u>29 415 423</u>
Unspent balance of allocations as at 31 December 1979		<u>29 415 423</u>

CERTIFIED CORRECT

*J. F. Carney*  
J. F. Carney  
Chief, Finance

APPROVED

*Arie Groenendijk*  
Arie Groenendijk  
Director, Budget and Finance

*GLAN*  
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.

*Douglas Henley*

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

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION  
(Participating and Executing Agency)

Status of funds as at 31 December 1979  
(Expressed in United States dollars)

OPERATING FUND

Balance at 1 January 1979	(3 424)
<u>Add:</u> Cash drawings from UNFPA	-
Miscellaneous income	<u>3 246</u>
	(178)
<u>Deduct:</u> Expenditure during 1979 (Schedule I)	<u>(16 127)<sup>a/</sup></u>
Balance as at 31 December 1979	15 949
	-----
Represented by:	
Cash at banks, on hand and in transit	-
Accounts receivable	<u>15 949</u>
	15 949
<u>Deduct:</u> Accounts payable	-
1979 unliquidated obligations	<u>-</u>
	15 949
	-----

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1978	26 358
<u>Add:</u> Net allocations issued by UNFPA during 1979	<u>34 000</u>
	60 358
<u>Deduct:</u> Allocations issued for future years	-
Allocations issued for current year	60 358
<u>Deduct:</u> Allocations utilized during 1979	<u>(16 127)</u>
Unspent balance of allocations for current year	76 485
<u>Add:</u> Allocations issued for future years	-
Unspent balance of allocations as at 31 December 1979	76 485
	-----

a/ Based on figures taken from Schedule 14.10.2 of the United Nations audited financial statements for the biennium ended 31 December 1979 (ibid).

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

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

Status of funds as at 31 December 1979  
 (Expressed in United States dollars)

OPERATING FUND

Balance at 1 January 1979	3,525,000.80
<u>Add:</u> Cash drawings from UNFPA	8,500,000.00
Charges (net)	-
	<u>12,025,000.80</u>
<u>Deduct:</u> Expenditure during 1 January to 31 December 1979 (Schedule I)	<u>9,761,934.74</u> <sup>a/</sup>
Balance as at 31 December 1979	<u>2,263,066.06</u>
Represented by:	
Cash at banks, on hand and in transit	2,263,066.06
Accounts receivable	-
	<u>2,263,066.06</u>
<u>Deduct:</u> Accounts payable	-
Miscellaneous income during 1979 payable to UNFPA	-
	<u>2,263,066.06</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1978	14,075,850.94
<u>Add:</u> Net allocations issued by UNFPA during 1979	<u>8,249,328.00</u>
	22,325,178.94
<u>Deduct:</u> Allocations issued for future years	<u>11,400,769.00</u>
Allocations issued for current year	10,924,409.94
<u>Deduct:</u> Allocations utilized during 1979	<u>9,761,934.74</u>
Unspent balance of allocations for current year	1,162,475.20
<u>Add:</u> Allocations issued for future years	<u>11,400,769.00</u>
Unspent balance of allocations as at 31 December 1979	<u>12,563,244.20</u>

a/ Based on figures taken from Schedule 11 and a sum of \$2,835,077.99 of the expenditures from UN system as reflected on Statement I of the United Nations Children's Fund Financial Report and accounts for year ended 31 December 1979.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

(Participating and Executing Agency: UNFPA)

Status of funds as at 31 December 1979  
(Expressed in United States dollars)

OPERATING FUND

Balance as at 31 December 1978	( 1 467 310)
Add: Cash drawings from UNFPA	45 124 972
Miscellaneous income	—
	43 657 662
Deduct: Expenditure during 1979	45 905 539
Balance as at 31 December 1979	( 2 247 877)
Represented by:	
Cash at banks, on hand and in transit	—
Accounts receivable and sundry debit balances	—
Deduct: Accounts Payable	—
1979 Unliquidated Obligations	2 247 877 <sup>a/</sup>
	( 2 247 877)

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1978	37 862 736
Add: Net allocations issued during 1979	63 748 092
	101 610 828
Deduct: Allocations issued for future years	49 113 362
Allocations issued for 1979	52 497 466
Deduct: Allocations utilized during 1979	45 905 539
Unspent balance of allocations for 1979	6 591 927
Add: Allocations issued for future years	49 113 362
Unspent balance of allocations as at 31 December 1979	55 705 289

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 1979.