

UNITED NATIONS DEVELOPMENT PROGRAMME



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SUPPORT

OTHER FUNDS AND PROGRAMMES

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Audit reports

Summary

This document contains the audited accounts of the participating and executing agencies relating to funds allocated to them by UNFPA as at 31 December 1980, 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 those Participating and Executing Agencies which have submitted audited accounts relating to funds provided to them by the United Nations Fund for Population Activities as at 31 December 1980 are contained in this document. The other Participating and Executing Agencies have adopted biennial financial reporting periods and have submitted unaudited interim statements for the year 1980. They will submit in 1982 audited accounts for the full biennium (1980 and 1981) ending 31 December 1981. The summary of the status of funds of the Participating and Executing Agencies as at 31 December 1980 contained in this document includes the accounts of all the organizations which executed the UNFPA programme in 1980.
2. The United Nations Fund for Population Activities financial report and accounts for the year ended 31 December 1980 and the report of the Board of Auditors thereon, are contained in Official Records of the General Assembly, Thirty-sixth session, Supplement No. 5G, document A/36/5/Add.7.
3. The reports of the External Auditors of the Participating and Executing Agencies do not include any comments on UNFPA activities.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES
Summary of the Status of Funds submitted by the Participating and Executing Agencies
as at 31 December 1980 (expressed in US Dollars)

	UN	EBCAP	ECLA	ECA	ECWA	ILO	FAO	UNESCO	WHO	UNIDO	UNICEF	UNFPA	TOTAL
OPERATING FUND													
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)
Add: Cash drawings from UNFPA	27 900 000	682 300	3 800 000	2 676 681	391 000	6 320 500	2 500 000	7 545 000	18 000 000	-	10 500 000	36 533 294	116 848 775
Miscellaneous Income	102 762	-	-	-	-	10 608	4 126	4 327	34 514	-	-	-	156 337
Miscellaneous Charges	(30 393)	-	-	-	-	(34 324)	-	-	(629 727)	-	-	-	(694 444)
	24 519 474	704 526	3 546 183	2 676 681	391 000	6 594 560	2 855 900	6 778 847	17 681 944	15 949	12 763 066	34 285 417	112 813 547
Deduct: Expenditure during 1980	31 123 502	532 293	3 886 431	2 709 691	401 737	6 154 197	3 700 116 ^a	5 729 607	19 467 898	22 246	8 562 789	38 235 357	120 525 864
Balance as at 31 December 1980	(6 604 028)	172 233	(340 248)	(33 010)	(10 737)	440 363	(844 216)	1 049 240	(1 785 954)	(6 297)	4 200 277	(3 949 940)	(7 712 317)
Represented by:													
Cash at banks, on hand and in transit	72 411	-	-	1 050 847	-	-	(73 651)	47 530	-	-	6 819 655	-	7 916 792
Accounts receivable and sundry debit balances	383 377	256 267	-	-	-	1 129 674	-	1 841 431	-	1 524	-	-	3 612 273
	455 788	256 267	-	1 050 847	-	1 129 674	(73 651)	1 888 961	-	1 524	6 819 655	-	11 529 065
Deduct: Accounts Payable	1 294 549	-	272 136	332 769	5 750	-	-	47 530	1 785 954	-	-	-	3 738 688
Unliquidated Obligations	5 765 267	84 034	68 112	751 088	4 987	689 311	770 565	792 191	-	7 821	2 619 378	3 949 940	15 502 694
	7 059 816	84 034	340 248	1 083 857	10 737	689 311	770 565	839 721	1 785 954	7 821	2 619 378	3 949 940	19 241 382
	(6 604 028)	172 233	(340 248)	(33 010)	(10 737)	440 363	(844 216)	1 049 240	(1 785 954)	(6 297)	4 200 277	(3 949 940)	(7 712 317)
STATEMENT OF UNSPENT ALLOCATIONS													
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	12 563 244	55 705 289	162 861 302
Add: Net allocations issued by UNFPA during 1980	52 615 510	632 110	6 270 475	5 321 819	1 224 736	9 676 537	3 982 801	7 281 948	33 642 039	(13 100)	2 338 452	78 690 668	201 663 995
	92 251 221	1 785 833	6 684 297	5 321 819	1 224 736	19 002 728	7 733 006	18 103 157	63 057 462	63 385	14 901 696	134 395 957	364 525 297
Deduct: Allocations issued for future years	57 854 412	1 152 044	2 797 866	2 512 209	828 100	12 997 311	4 062 838	11 450 924	39 292 433	-	4 710 072	92 150 612	229 808 821
Allocations issued for 1980	34 396 809	633 789	3 886 431	2 809 610	396 636	6 005 417	3 670 168	6 652 233	23 765 029	63 385	10 191 624	42 245 345	134 716 476
Deduct: Allocations utilized during 1980	31 123 502	532 293	3 886 431	2 709 691	401 737	6 154 197	3 700 116	5 729 607	19 467 898	22 246	8 562 789	38 235 357	120 525 864
Unspent balance of allocations for current year	3 273 307	101 496	-	99 919	(5 101)	(148 780)	(29 948)	922 626	4 297 131	41 139	1 628 835	4 009 988	14 190 612
Add: Allocations issued for future years	57 854 412	1 152 044	2 797 866	2 512 209	828 100	12 997 311	4 062 838	11 450 924	39 292 433	-	4 710 072	92 150 612	229 808 821
Unspent balance of allocations as at 31 December 1980	61 127 719	1 253 540	2 797 866	2 612 128	822 999	12 848 531	4 032 890	12 373 550	43 589 564	41 139	6 338 907	96 160 600	243 999 433

^a This does not include \$257,167 reported by FAO for 1979 after the closing of the UNFPA accounts for 1979 and reflected in the UNFPA accounts for 1980.



UNITED NATIONS FUND FOR POPULATION ACTIVITIES

TRUST FUNDS (FAO)

Status of Funds at 31 December 1980
(expressed in US dollars)

OPERATING FUND

	\$	\$
Balance at 1 January 1980		351,774
Add: Cash drawings from UNFPA	2,500,000	
Miscellaneous Income	4,126	
		<u>2,504,126</u>
		2,855,900
Deduct: Expenditure during the period 1 January to 31 December 1980		<u>3,700,116</u>
Balance at 31 December 1980		\$ <u>(844,216) ^{a/}</u>
Represented by:		
Cash at banks, on hand and in transit		(73,651)
Accounts Receivable		-
		<u>(73,651)</u>
Deduct: Accounts Payable	-	
1980 Unliquidated Obligations	770,565	
		<u>770,565</u>
		\$ <u>(844,216) ^{a/}</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1980	3,750,205
Add: Net allocations issued by UNFPA during the period 1 January to 31 December 1980	<u>3,982,801</u>
	7,733,006
Deduct: Allocations issued for future years	<u>4,062,838</u>
Allocations issued for current year	3,670,168
Deduct: Allocations utilized during 1980	<u>3,700,116</u>
Unspent balance of allocations for current year	(29,948)
Add: Allocations issued for future years	<u>4,062,838</u>
Unspent balance of allocations at 31 December 1980	\$ <u>4,032,890</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

G. Hoornweg
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

W/P2336

UNITED NATIONS FUND FOR POPULATION ACTIVITIES
(Participating and Executing Agency: Unesco)
STATUS OF FUNDS AS AT 31 DECEMBER 1980
(expressed in US Dollars)

OPERATING FUND

	\$	\$
Balance as at 1 January 1980		(770 480)
Add: Cash drawings from UNFPA	7 545 000	
Miscellaneous income	<u>4 327</u>	<u>7 549 327</u>
		6 778 847
Deduct: Expenditure during 1980 (Schedule I)		<u>5 729 607</u>
Balance as at 31 December 1980		<u>1 049 240</u>
Represented by:		
Cash at banks, on hand and in transit		47 530
Accounts receivable		<u>1 841 431</u>
		1 888 961
Deduct: Accounts payable	47 530	
1980 unliquidated obligations	<u>792 191</u>	<u>839 721</u>
		<u>1 049 240</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 31 December 1979	10 821 209
Add: Net allocations issued by UNFPA during 1980	<u>7 281 948</u>
	18 103 157
Deduct: Allocations issued for future years	<u>11 450 924</u>
	6 652 233
Allocations issued for current year as rephased	
Deduct: Allocations utilized during 1980	<u>5 729 607</u>
	922 626
Unspent balance of allocations for current year	
Add: Allocations issued for future years	<u>11 450 924</u>
Unspent balance of allocations at 31 December 1980	<u><u>\$12 373 550</u></u>

Certified correct: 30 April 1981
Gilles de Leiris
Comptroller a.i.

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 Hurley

114 JUL 1981

(Comptroller and Auditor General,
United Kingdom)

External Auditor

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

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

Status of funds as at 31 December 1980
(expressed in US dollars)

OPERATING FUND

Balance as at 1 January 1980	2 263 066
<u>Add:</u> Cash drawings from UNFPA	10 500 000
Miscellaneous Income	-
	<u>12 763 066</u>
<u>Deduct:</u> Expenditure during 1 January to 31 December 1980 (Schedule I)	<u>8 562 789</u> ^{a/}
Balance as at 31 December 1980	<u><u>4 200 277</u></u>
Represented by:	
Cash at bank, on hand and in transit	6 819 655
Accounts receivable	-
	<u>6 819 655</u>
<u>Deduct:</u> Accounts payable	-
1980 Unliquidated Obligations	<u>2 619 378</u>
	<u><u>4 200 277</u></u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1979	12 563 244
<u>Add:</u> Net allocations issued by UNFPA during 1980	<u>2 338 452</u>
	14 901 696
<u>Deduct:</u> Allocations issued for future years	<u>4 710 072</u>
Allocations issued for current year	10 191 624
<u>Deduct:</u> Allocations utilized during 1980	<u>8 562 789</u>
Unspent balance of allocations for current year	1 628 835
<u>Add:</u> Allocations issued for future years	<u>4 710 072</u>
Unspent balance of allocations as at 31 December 1980	<u><u>6 338 907</u></u>

a/ Based on the figure of \$7,449,497 taken from Schedule 11 and a sum of \$1,113,292 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 1980 (official records of the General Assembly, thirty-sixth session, Supplement No. 5B, document A/36/5/Add.2).

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

(Participating and Executing Agency: UNFPA)

Status of funds as at 31 December 1980
(expressed in US dollars)

OPERATING FUND

Balance as at 31 December 1979	(2 247 877)
<u>Add:</u> Cash drawings from UNFPA	36 533 294
Miscellaneous income	-
	34 285 417
<u>Deduct:</u> Expenditure during 1980	38 235 357
Balance as at 31 December 1980	(3 949 940)
	<u><u> </u></u>
Represented by:	
Cash at banks, on hand and in transit	-
Accounts receivable and sundry debit balances	-
	<u><u> </u></u>
<u>Deduct:</u> Accounts payable	-
1980 Unliquidated Obligations	(3 949 940) ^{a/}
	<u><u>(3 949 940)</u></u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1979	55 705 289
<u>Add:</u> Net allocations issued during 1980	78 690 668
	134 395 957
<u>Deduct:</u> Allocations issued for future years	92 150 612
Allocations issued for 1980	42 245 345
<u>Deduct:</u> Allocations utilized during 1980	38 235 357
Unspent balance of allocations for 1980	4 009 988
<u>Add:</u> Allocations issued for future years	92 150 612
Unspent balance of allocations as at 31 December 1980	96 160 600
	<u><u> </u></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 1980.