

# UNITED NATIONS DEVELOPMENT PROGRAMME



# UNDP

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Agenda item 6 (b)

S U P P O R T

## 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 1981, together with an explanatory note by the Executive Director. This report is submitted for the information of the Council.

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

United Nations, including Economic and Social Commission for Asia and the Pacific, Economic Commission for Latin America, Economic Commission for Africa, Economic Commission for Western Asia and United Nations Industrial Development Organization . . . . .	5
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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 UNFPA as at 31 December 1981 are contained in this document, together with a summary of the status of funds of the Participating and Executing Agencies as at 31 December 1981.
2. The amounts reported in the UNFPA financial report and accounts for the year ended 31 December 1981 were based on the unaudited accounts of the Participating and Executing Agencies. Adjustments introduced in the audited accounts of the Participating and Executing Agencies after the preparation of the UNFPA financial statements for 1981 have been reflected in this document and the differences relating to income and expenditure can be summarized as follows:
  - (a) The audited accounts of the Food and Agricultural Organization of the United Nations show a decrease of \$3.00 in project expenditure.
  - (b) The audited accounts of the United Nations Educational, Scientific and Cultural Organization show an increase of \$2,868 in project expenditure, and an increase of \$2,869 in miscellaneous income.
  - (c) The audited accounts of the Economic and Social Commission for Asia and the Pacific show an increase of \$1,378 in project expenditure for 1981 and a corresponding decrease of \$1,378 in project expenditure for the year ended 31 December 1980.
3. Adjustments for the above differences, with the exception of item (c) above, have been made in the UNFPA accounts in 1982.
4. The United Nations Fund for Population Activities financial report and accounts for the year ended 31 December 1981 and the report of the Board of Auditors thereon, are contained in Official Records of the General Assembly, Thirty-Seventh Session, Supplement No. 5G (A/37/5/Add.7).
5. 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 of the Participating and Executing Agencies  
as at 31 December 1981 (expressed in US Dollars)

	UN	ESCAP	ECLA	ECA	ECWA	ILO	FAO	UNESCO	WHO	UNIDO	UNICEF	UNFPA	TOTAL
<b>OPERATING FUND</b>													
Balance as at 31 December 1981	(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)
Add: Cash drawings from UNFPA	29 600 000	714 992	3 144 200	2 567 552	446 560	6 481 000	3 023 526	4 160 000	14 500 000	-	(891 000)	37 886 798	101 633 628
Miscellaneous Income	115 646	-	-	-	-	4 493	-	8 288	136 308	-	-	-	264 735
	23 111 618	887 225	2 803 952	2 534 542	435 823	6 925 856	2 179 310	5 217 528	12 850 354	(6 297)	3 309 277	33 936 858	94 186 046
Deduct: Expenditure for UNFPA during 1981	33 855 677	804 617	3 095 612	2 622 755	499 047	6 326 197	2 391 407	6 324 714	16 993 640	4 743	2 680 117	36 780 850	112 379 376
Expenditure for Trust Funds during 1981	33 841	-	-	-	-	-	-	-	957 646	-	78 062	-	1 069 549
	33 889 518	804 617	3 095 612	2 622 755	499 047	6 326 197	2 391 407	6 324 714	17 951 286	4 743	2 758 179	36 780 850	113 448 925
Balance as at 31 December 1981	(10 777 900)	82 608	(291 660)	(88 213)	(63 224)	599 659	(212 097)	(1 107 186)	(5 100 932)	(11 040)	551 098	(2 843 992)	(19 262 879)
<b>Represented by:</b>													
Cash at banks, on hand and in transit	597 918	-	-	952 325	-	-	1 782	-	-	-	1 163 930	-	2 715 955
Accounts receivable and sundry debit balances	574 700	188 732	-	-	-	1 051 853	-	261 290	1 575 659	-	-	-	3 652 234
	1 172 618	188 732	-	952 325	-	1 051 853	1 782	261 290	1 575 659	-	1 163 930	-	6 368 189
Deduct: Accounts Payable	4 137 171	9 356	206 100	322 093	54 846	-	-	49 532	-	11 040	-	-	4 790 138
Unliquidated Obligations	7 813 347	96 768	85 560	718 445	8 378	452 194	213 879	1 318 944	6 676 591	-	612 832	2 843 992	20 840 930
	11 950 518	106 124	291 660	1 040 538	63 224	452 194	213 879	1 368 476	6 676 591	11 040	612 832	2 843 992	25 631 068
	(10 777 900)	82 608	(291 660)	(88 213)	(63 224)	599 659	(212 097)	(1 107 186)	(5 100 932)	(11 040)	551 098	(2 843 992)	(19 262 879)
<b>STATEMENT OF UNSPENT ALLOCATIONS</b>													
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
Add: Net allocations issued by UNFPA during 1981	9 304 652	392 957	298 497	918 689	70 888	3 013 811	216 233	2 853 483	6 937 581	(41 139)	970 656	13 124 151	38 060 459
	70 432 371	1 646 497	3 096 363	3 530 817	893 887	15 862 342	4 249 123	15 227 033	50 527 145	-	7 309 563	109 284 751	282 059 892
Deduct: Allocations issued for future years	34 679 552	811 354	-	904 545	354 505	8 890 615	1 711 848	8 650 362	31 892 148	-	2 893 316	70 174 720	160 962 965
Allocations issued for 1981	35 752 819	835 143	3 096 363	2 626 272	539 382	6 971 727	2 537 275	6 576 671	18 634 997	-	4 416 247	39 110 031	121 096 927
Deduct: Allocations utilized during 1981	33 855 677	804 617	3 095 612	2 622 755	499 047	6 326 197	2 391 407	6 324 714	16 993 640	4 743	2 680 117	36 780 850	112 379 376
Unspent balance of allocations for current year	1 897 142	30 526	751	3 517	40 335	645 530	145 868	251 957	1 641 357	(4 743)	1 736 130	2 329 181	8 717 551
Add: Allocations issued for future years	34 679 552	811 354	-	904 545	354 505	8 890 615	1 711 848	8 650 362	31 892 148	-	2 893 316	70 174 720	160 962 965
Unspent balance of allocations as at 31 December 1981	36 576 694	841 880	751	908 062	394 840	9 536 145	1 857 716	8 902 319	33 533 505	(4 743)	4 629 446	72 503 901	169 680 516

- Notes: a. The above statement is a summary of the individual financial statements submitted by the Participating and Executing Agencies and does not represent a consolidated statement in accordance with normal accounting procedures.
- b. The accounts of UNFPA as an Executing Agency for its projects form part of the UNFPA financial report and accounts for the year ended 31 December 1981, Schedule 8 of document Supplement No. 5G (A/37/5/Add.7) presented to the General Assembly at its thirty-seventh session.
- c. The summary incorporates information contained in the audited financial statements of United Nations, UNIDO, ECA, ESCAP, ECLA, and ECWA for the twelve month period ended 31 December 1981 and which together with the audit reports and certificates in respect of these organizations are contained in document Supplement No. 5 (A/37/5) presented to the General Assembly at its thirty-seventh session.

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY THE UNITED NATIONS  
UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION, AND THE UNITED NATIONS REGIONAL COMMISSIONS  
COMBINED STATUS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1981  
(Expressed in United States Dollars)

	UNITED NATIONS	UNIDO	ASIA AND THE PACIFIC	LATIN AMERICA	AFRICA	WESTERN ASIA	TOTAL
REGIONAL COMMISSIONS							
<hr/>							
<u>Statement of income and expenditure</u> <u>for the twelve-month period of</u> <u>the biennium 1980 - 1981 ended</u> <u>31 December 1981</u>							
<u>Income</u>	33 855 677	4 743	805 995	3 095 612	2 622 755	499 047	40 883 829
<u>Expenditure</u>	33 855 677	4 743	805 995	3 095 612	2 622 755	499 047	40 883 829
<hr/>							
Excess of income over expenditure for the above period	-	-	-	-	-	-	-
<hr/>							
<u>Statement of Assets, liabilities and</u> <u>Unencumbered fund balances</u>							
<u>Assets</u>							
Cash	597 918	-	-	-	630 231	-	1 228 149
Accounts receivable	531 792	-	-	-	-	-	531 792
Due from UNFPA	10 991 523	11 040	-	291 660	88 213	63 224	11 445 660
Deferred charges and other assets	2 423 025	-	-	-	-	-	2 423 025
Unspent allocations	36 576 694	-	841 880	751	3 274	394 840	37 817 439
Inter-fund balances receivable	-	-	188 732	-	-	-	188 732
<hr/>							
Total assets	51 120 952	11 040	1 030 612	292 411	721 718	458 064	53 634 797
<hr/>							
<u>Liabilities and unencumbered fund balance</u>							
<u>Liabilities</u>							
Accounts Payable	415 547	-	-	-	-	-	415 547
Unliquidated obligations	7 787 199	-	106 124	85 560	718 444	8 378	8 705 705
Unliquidated obligations for future years	2 380 117	-	-	-	-	-	2 380 117
Inter-fund balances payable	3 844 532	11 040	-	-	-	-	3 855 572
Due to United Nations General Fund	116 863	-	-	206 100	-	54 846	377 809
Operating Fund	-	-	82 608	-	-	-	82 608
Deferred Income	36 576 694	-	841 880	751	3 274	394 840	37 817 439
<hr/>							
Total liabilities	51 120 952	11 040	1 030 612	292 411	721 718	458 064	53 634 797

This statement comprises information extracted from Schedule 14.3 of the financial report and audited financial statements, document No. 5(A/37/5) presented to the General Assembly at its Thirty-Seventh Session, and from schedules 14-4, 14-5, 14-8, 14-9, 14-11, 14-12 and 15-1-3-1-15 of the miscellaneous supplemental schedules to General Assembly document A/37/5.

STATEMENT 1  
UNITED NATIONS FUND FOR POPULATION ACTIVITIES  
INTERNATIONAL LABOUR ORGANISATION  
Status of funds as at 31 December 1981  
For the biennium 1980-1981  
(Expressed in US Dollars)

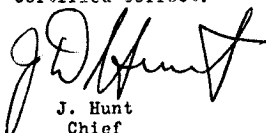
OPERATING FUND

Balance as at 1 January 1980		297,776
<u>Add:</u> Cash drawings from UNFPA		12,801,500
<u>Deduct:</u> Expenditure during the period 1 January 1980 to 31 December 1981		
UNFPA projects	12,480,394	
Miscellaneous charges (net)	<u>19,223</u>	<u>12,499,617</u>
Balance as at 31 December 1981		<u>599,659</u>
<u>Represented by:</u> Cash at banks, on hand and in transit		-
Accounts receivable		<u>1,051,853</u>
		1,051,853
<u>Deduct:</u> Accounts payable	-	
1981 unliquidated obligations	<u>452,194</u>	<u>452,194</u>
Balance as at 31 December 1981		<u>599,659</u>

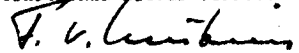
STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1980		9,326,191
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January 1980 to 31 December 1981	12,690,348	
Allocations for overhead	<u>-</u>	<u>12,690,348</u>
		22,016,539
<u>Deduct:</u> Allocations issued for future years		<u>8,890,615</u>
Allocations issued for current biennium		13,125,924
<u>Deduct:</u> Allocations utilised during 1980-1981		<u>12,480,394</u>
Unspent balance of allocations for current biennium		645,530
<u>Add:</u> Allocations issued for future years		<u>8,890,615</u>
Unspent balance of allocations at 31 December 1981		<u>9,536,145</u>


Certified correct:

  
J. Hunt  
Chief  
Budget and Finance Branch

Approved:  
For the Director-General  
International Labour Office.

  
F. von Mutius  
Chief  
Financial and Central  
Administrative Services Department

Audit Certificate:  
I have examined the above  
Statement and related  
Schedules 1 and 2. I have  
obtained all the inform-  
ation 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 obser-  
vations to make on them.

  
Gordon Downey  
(Comptroller and Auditor  
General, United Kingdom),  
External Auditor.

## UNITED NATIONS FUND FOR POPULATION ACTIVITIES

## FAO TRUST FUNDS

Status of Funds at 31 December 1981

(Expressed in US Dollars)

DP/1983/27  
English  
Page 7

TOTAL

\$

OPERATING FUND

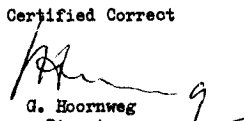
Balance at 1 January 1981	(844,216)
Add: Cash drawings from UNFPA	3,023,526
	<u>2,179,310</u>
Deduct: Expenditure during the period 1 January to 31 December 1981	2,391,407
Balance at 31 December 1981	<u>(212,097)<sup>a/</sup></u>
Represented by:	
Cash at banks, on hand and in transit	1,782
	<u>1,782</u>
Deduct: 1981 Unliquidated Obligations	213,879
Balance at 31 December 1981	<u>(212,097)<sup>a/</sup></u>

STATEMENT OF UNSPENT ALLOCATIONS

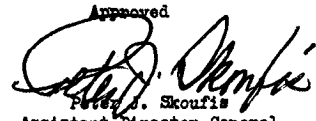
Unspent balance of allocations at 1 January 1981	4,032,890
Add: Net allocations issued by UNFPA during the period 1 January to 31 December 1981	216,233
	<u>4,249,123</u>
Deduct: Allocations issued for future years	1,711,848
Allocations issued for current year	<u>2,537,275</u>
Deduct: Allocations utilized during 1981	2,391,407
Unspent balance of allocations for current year	145,868
Add: Allocations issued for future years	1,711,848
Unspent balance of allocations at 31 December 1981	<u>1,857,716</u>

<sup>a/</sup> Deficit due to unliquidated obligations not being covered by funds.

Certified Correct

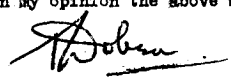
  
 G. Hoornweg  
 Director  
 Financial Services Division

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.

  
 T. Dobson  
 Director of Audit  
 for 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 1981  
 (Expressed in US Dollars)

OPERATING FUND

Balance at at 1 January 1981			\$	\$
<u>Add:</u> Cash drawings from UNFPA	4,160,000			1,049,240
Miscellaneous income	<u>8,288</u>			<u>4,168,288</u>
				5,217,528
<u>Deduct:</u> Expenditure during the period 1 January to 31 December 1981				
- UNFPA Projects	6,324,714			
- Trust Fund Projects	<u>-</u>			<u>6,324,714</u>
Balance at 31 December 1981				<u>(1,107,186)</u>
<u>Represented by:</u> Cash at banks, on hand and in transit	-			
Accounts Receivable	<u>261,290</u>			261,290
<u>Deduct:</u> Accounts Payable	49,532			
1981 Unliquidated Obligations	<u>1,318,944</u>			<u>1,368,476</u>
Balance as at 31 December 1981				<u>(1,107,186)</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1981				12,373,550
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1981	1,949,465			
Allocations for Overhead	<u>904,018</u>			<u>2,853,483</u>
				15,227,033
<u>Deduct:</u> Allocations issued for future years				<u>8,650,362</u>
Allocations issued for current year as rephased				6,576,671
<u>Deduct:</u> Allocations utilized during 1981				<u>6,324,714</u>
Unspent balance of allocations for current year				251,957
<u>Add:</u> Allocations issued for future years				<u>8,650,362</u>
Unspent balance of allocations at 31 December 1981				<u>8,902,319</u>

Certified correct: Gilles de Leiris 22 April 1982

Gilles de Leiris  
 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.

*Gordon Donning*

(Comptroller and Auditor General,  
 United Kingdom)

30 JUL 1982

External Auditor.



STATEMENT I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

WORLD HEALTH ORGANIZATION

Status of funds for the financial period 1 January 1980 - 31 December 1981

(expressed in US dollars)

OPERATING FUND

Balance at 1 January 1980 . . . . .		277 157
<u>Add:</u> Cash drawings from UNFPA during 1980-1981 . . . . .	32 500 000	
Miscellaneous income . . . . .	170 822	32 670 822
		<u>32 947 979</u>
<u>Deduct:</u> Expenditure during 1980-1981 (Schedule 1)		
UNFPA . . . . .	36 461 538	
UNFPA/Finnish Trust Fund . . . . .	169 454	
UNFPA/Norwegian Trust Fund . . . . .	1 417 919	38 048 911
		<u>(5 100 932)</u>


Represented by: Accounts payable (due to WHO) . . . . . 5 100 932

Note: As at 31 December 1981 total unliquidated obligations were \$ 6 676 591.

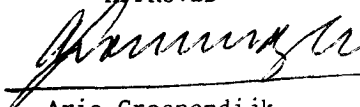
STATEMENT OF UNSPENT ALLOCATIONS (UNFPA)

Unspent balance of allocations at 31 December 1979 . . . . .	29 415 423
<u>Add:</u> Net allocations issued by UNFPA during 1980-1981 . . .	40 579 620
	<u>69 995 043</u>
<u>Deduct:</u> Allocations issued for future years . . . . .	31 892 148
	<u>38 102 895</u>
Allocations issued for current period . . . . .	36 461 538
<u>Deduct:</u> Allocations utilized during 1980-1981 . . . . .	
	<u>1 641 357</u>
<u>Add:</u> Allocations issued for future years . . . . .	31 892 148
	<u>33 533 505</u>

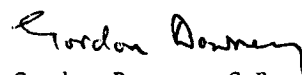
CERTIFIED CORRECT

  
René M. Marti  
Chief, Account

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.

  
Gordon Downey, C.B.  
(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 1981  
(expressed in US dollars)

OPERATING FUND

Balance as at 1 January 1981		4 200 277
Add: Cash returned to UNFPA		<u>(891 000)</u>
		3 309 277
Deduct: Expenditure during the period		
1 January to 31 December 1981 (Schedule I)		
UNFPA Projects	2 680 117	
Trust Fund Projects	<u>78 062</u>	
		<u>2 758 179<sup>a/</sup></u>
Balance as at 31 December 1981		<u>551 098</u>
Represented by:		
Cash at bank, on hand and in transit		1 163 930
Accounts receivable		<u>-</u>
		1 163 930
Deduct: Accounts payable		-
1981 Unliquidated Obligations		<u>612 832</u>
Balance as at 31 December 1981		<u>551 098</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at		
31 December 1980		6 338 907
Add: Net allocations issued by UNFPA during 1981		<u>970 656</u>
		7 309 563
Deduct: Allocations issued for future years		<u>2 893 316</u>
Allocations issued for current year		4 416 247
Deduct: Allocations utilized during 1981		<u>2 680 117</u>
Unspent balance of allocations for current year		1 736 130
Add: Allocations issued for future years		<u>2 893 316</u>
Unspent balance of allocations as at 31 December 1981		<u>4 629 446</u>

<sup>a/</sup> Based on the figure of \$1,923,605 taken from Schedule 10 and a sum of \$834,574 of expenditure from the U.N. system as reflected in Table I of the United Nations Children's Fund Financial Report and Accounts for the year ended 31 December 1981. (Official records of the General Assembly, Thirty-Seventh Session, Supplement No. 53, document A/37/5/Add.2.)

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

Status of funds as at 31 December 1981  
(expressed in US dollars)

OPERATING FUND

Balance as at 31 December 1980	(3 949 940)
<u>Add:</u> Cash drawings from UNFPA	<u>37 886 798</u>
	33 936 858
<u>Deduct:</u> Expenditure during 1981	<u>36 780 850</u>
Balance as at 31 December 1981	<u>(2 843 992)</u>
Represented by:	
Cash at banks, on hand and in transit	-
Accounts receivable and sundry	
debit balances	<u>-</u>
	-
<u>Deduct:</u> Accounts payable	
1981 Unliquidated Obligations	<u>(2,843,992)<sup>a/</sup></u>
	<u>(2,843,992)</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at	
31 December 1980	96 160 600
<u>Add:</u> Net allocations issued during 1981	<u>13 124 151</u>
	109 284 751
<u>Deduct:</u> Allocations issued for future years	<u>70 174 720</u>
Allocations issued for 1981	39 110 031
<u>Deduct:</u> Allocations utilized during 1981	<u>36 780 850</u>
Unspent balance of allocations for 1981	2,329,181
<u>Add:</u> Allocations issued for future years	<u>70 174 720</u>
Unspent balance of allocations as at 31 December 1981	<u>72 503 901</u>

<sup>a/</sup> 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 1981.

