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S U P P O R T

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Audited accounts of participating and executing agencies

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 1982, 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 (UNFPA), for the year ending on 31 December 1982 submitted in accordance with UNFPA Financial Regulation 17.1,^{1/} are contained in this document. The participating and executing agencies which have submitted interim accounts will submit in 1984 the audited accounts of the full biennium 1982-1983 ending on 31 December 1983. The document also contains a summary of the status of funds of the participating and executing agencies as at 31 December 1982.

2. The amounts reported in the UNFPA financial report and accounts for the year ended 31 December 1982 were based on the audited accounts of three agencies and on the interim, unaudited accounts of those agencies which require audited financial statements only at the end of each biennial period. Any adjustments introduced in the accounts of the participating and executing agencies after the preparation of the UNFPA financial statements for 1982 have been reflected in this document.

3. The UNFPA financial report and accounts for the year ended 31 December 1982 and the report of the Board of Auditors thereon, are contained in Official Records of the General Assembly, Thirty-eighth Session, Supplement No. 5G (A/38/5/Add.7).

4. The reports of the external auditors of the participating and executing agencies do not include any comments on UNFPA activities.

Notes

1/ The Governing Council approved revised Financial Regulations in June 1983 at its thirtieth session which were put into effect from 1 January 1984. Pending the promulgation of the revised set of Financial Rules in accordance with Financial Regulation 14.1(a), the existing Financial Rules will remain in effect insofar as they are not inconsistent with the Financial Regulations.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Summary of the Status of Funds of the Participating and Executing Agencies
as at 31 December 1982 (expressed in US dollars)

	UN	ECE	ESCAP	ECLA	ECA	ECWA	ILO	FAO	UNESCO	WHO	UNIDO	UNICEF	UNFPA	TOTAL
OPERATING FUND														
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)
Add: Cash drawings from UNFPA	32 450 000	-	1 177 940	2 561 500	1 700 000	152 000	3 985 000	1 750 000	5 718 000	21 000 000	-	3 500 000	43 900 000	117 894 440
Miscellaneous Income	185 163	-	-	-	-	-	26 554	6 505	36 937	154 346	-	-	-	409 505
Miscellaneous charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	21 857 263	-	1 260 548	2 269 840	1 611 787	88 776	4 611 213	1 544 408	4 647 751	16 053 414	(11 040)	4 051 098	41 056 008	99 041 066
Deduct: Expenditure for UNFPA during 1982	26 126 255	11 630	1 111 000	2 372 298	3 072 580	280 584	5 041 230	2 058 066	4 542 196	19 036 509	(1 285)	3 154 141	36 794 199	103 599 403
Expenditure for Trust Funds during 1982	51 699	-	-	-	-	-	-	-	-	649 293	-	790 939	-	1 491 931
	26 177 954	11 630	1 111 000	2 372 298	3 072 580	280 584	5 041 230	2 058 066	4 542 196	19 685 802	(1 285)	3 945 080	36 794 199	105 091 334
Balance as at 31 December 1982	(4 320 691)	(11 630)	149 548	(102 458)	(1 460 793)	(191 808)	(430 017)	(513 658)	105 555	(3 632 388)	(9 755)	106 018	4 261 809	(6 050 268)
Represented by:														
Cash at banks, on hand and in transit	640 737	-	-	-	(643 005)	-	-	(96 633)	19 999	-	-	1 826 080	-	1 747 178
Accounts receivable and sundry debit balances	1 715 807	-	409 694	9 452	-	-	113 375	-	1 122 015	-	-	-	9 589 185	12 959 528
	2 356 544	-	409 694	9 452	(643 005)	-	113 375	(96 633)	1 142 014	-	-	1 826 080	9 589 185	14 706 706
Deduct: Accounts Payable	643 291	9 130	9 356	-	353 363	185 346	-	-	19 999	3 632 388	9 755	-	-	4 862 628
Unliquidated Obligations	6 033 944	2 500	250 790	111 910	464 425	6 462	543 392	417 025	1 016 460	-	a/	1 720 062	5 327 376	15 894 346
	6 677 235	11 630	260 146	111 910	817 788	191 808	543 392	417 025	1 036 459	3 632 388	9 755	1 720 062	5 327 376	20 756 974
	(4 320 691)	(11 630)	149 548	(102 458)	(1 460 793)	(191 808)	(430 017)	(513 658)	105 555	(3 632 388)	(9 755)	106 018	4 261 809	(6 050 268)
STATEMENT OF UNSPENT ALLOCATIONS														
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
Add: Net allocations issued by UNFPA during 1982	10 951 139	81 854	1 857 390	3 995 608	4 803 931	291 290	3 870 947	593 127	3 358 305	12 210 987	-	181 400	34 569 396	76 765 374
	47 527 833	81 854	2 699 270	3 996 359	5 711 993	686 130	13 407 092	2 450 843	12 260 624	45 744 492	(4 743)	4 810 846	107 073 297	246 445 890
Deduct: Allocations issued for future years	19 693 611	68 766	1 510 033	1 623 440	2 784 350	258 850	6 584 472	749 060	7 530 842	26 277 769	-	1 269 363	62 700 233	131 050 789
Unspent allocations for prior years	-	-	-	-	-	-	645 530	-	-	-	-	-	-	645 530
	27 834 222	13 088	1 189 237	2 372 919	2 927 643	427 280	6 177 090	1 701 783	4 729 782	19 466 723	(4 743)	3 541 483	44 373 064	114 749 571
Deduct: Allocations utilized during 1982	26 126 255	11 630	1 111 000	2 372 298	3 072 580	280 584	5 041 230	2 058 066	4 049 251	16 846 468	(1 285)	3 154 141	36 794 199	100 916 417
Unspent balance of allocations for current year	1 707 967	1 458	78 237	621	(144 937)	146 696	1 135 860	(356 283)	680 531	2 620 255	(3 458)	387 342	7 578 865	13 833 154
Add: Allocations issued for future years	19 693 611	68 766	1 510 033	1 623 440	2 784 350	258 850	6 584 472	749 060	7 530 842	26 277 769	-	1 269 363	62 700 233	131 050 789
Unspent balance of allocations as at 31 December 1982	21 401 578	70 224	1 588 270	1 624 061	2 639 413	405 546	7 720 332	392 777	8 211 373	28 898 024	(3 458)	1 656 705	70 279 098	144 883 943

a/ As reported in the UNFPA audited financial statements for 1982, unliquidated obligations for WHO as at 31 December 1982 amounted to \$6,660,765. These were not shown separately in the status of funds submitted by WHO.

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 1982, Schedule 8 of document Supplement No. 5G (A/38/5/Add.7) presented to the General Assembly at its thirty-eighth session.

Statement 1
UNITED NATIONS FUND FOR POPULATION ACTIVITIES
(Participating and Executing Agency: Unesco)
Status of Funds as at 31 December 1982
(Expressed in US dollars)

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English
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	\$	\$
<u>OPERATING FUND</u>		
Balance as at 1 January 1982		(1,107,186)
<u>Add:</u> Cash drawings from UNFPA	5,718,000	
Miscellaneous income	<u>36,937</u>	<u>5,754,937</u>
<u>Deduct:</u> Expenditure during the period		4,647,751
1 January to 31 December 1982:		
UNFPA Projects	4,049,251	
TRUST FUND Projects	-	
Programme support costs	<u>492,945</u>	<u>4,542,196</u>
Balance at 31 December 1982		<u>105,555</u>
Represented by: Cash at banks on hand and in transit		19,999
Account Receivable		<u>1,122,015</u>
		1,142,014
<u>Deduct:</u> Accounts Payable	19,999	
1982 Unliquidated Obligations	<u>1,016,460</u>	<u>1,036,459</u>
Balance at 31 December 1982		<u>105,555</u>
<u>STATEMENT OF UNSPENT ALLOCATIONS</u>		
Unspent balance of allocations at 1 January 1982		8,902,319
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1982	3,073,305	
Allocations for Overhead	<u>285,000</u>	<u>3,358,305</u>
		12,260,624
<u>Deduct:</u> Allocations issued for future years		<u>7,530,842</u>
Allocations issued for current year		4,729,782
<u>Deduct:</u> Allocations utilized during 1982		<u>4,049,251</u>
Unspent balance of allocations for current year		680,531
<u>Add:</u> Allocations issued for future years		<u>7,530,842</u>
Unspent balance of allocations at 31 December 1982		<u>8,211,373</u>

Certified correct: *Gilles de Leiris* 27 April 1983

Gilles de Leiris
Comptroller

AUDIT CERTIFICATE

At 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 Downey
(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 1982
 (expressed in US dollars)

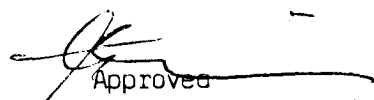
OPERATING FUND

	<u>\$</u>	<u>\$</u>
Balance as at 1 January 1982		: 551,098
<u>Add:</u> Cash drawings from UNFPA	: 3,500,000	
Miscellaneous Income	: <u>-</u>	
		: 3,500,000
		: 4,051,098
<u>Deduct:</u> Expenditure during the period 1 January to 31 December 1982		
UNFPA Projects	: 3,154,141	
TRUST FUND projects	: <u>790,939</u>	
		: 3,945,080 a/
Balance at 31 December 1982		: <u>106,018</u>
<u>Represented by:</u> Cash at banks, on hand and in transit		: 1,826,080
Account Receivable		: <u>-</u>
		: 1,826,080
<u>Deduct:</u> Accounts Payable	: -	
1982 Unliquidated Obligations	: <u>1,720,062</u>	
		: 1,720,062
Balance at		: <u>106,018</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1982		: <u>4,629,446</u>
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1982	: 181,400	
Allocations Overhead	: <u>-</u>	
		: 181,400
		: 4,810,846
<u>Deduct:</u> Allocations issued for future years		: 1,269,363
Allocations issued for current year		: 3,541,483
<u>Deduct:</u> Allocations utilized during 1982		: 3,154,141
Unspent balance of allocations for current year		: 387,342
<u>Add:</u> Allocations issued for future years		: 1,269,363
Unspent balance of allocations at 31 December 1982		: <u>1,656,705</u>

Certified Correct


 Approved
 Akio Adachi, Dep. Comptroller

a/ Based on the figure of \$ 3,720,053 taken from Schedule 9 and a sum of \$ 225,027 of expenditures from the U.N. system as reflected in Table I of the United Nations Children's Fund Financial Report and Accounts for the year end 31 December 1982.

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

Status of funds as at 31 December 1982
(expressed in US dollars)

OPERATING FUND

Balance as at 31 December 1981	(2 843 992)
<u>Add:</u> Cash drawings from UNFPA	<u>43 900 000</u>
	41 056 008
<u>Deduct:</u> Expenditure during 1982	<u>36 794 199</u>
Balance as at 31 December 1982	4 261 809
Represented by:	
Accounts receivable and sundry debit balances	9 589 185
<u>Deduct:</u> 1982 Unliquidated Obligations	<u>5 327 376 ^{a/}</u>
	<u>4 261 809</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1981	72 503 901
<u>Add:</u> Net allocations issued during 1982	<u>34 569 396</u>
	107 073 297
<u>Deduct:</u> Allocations issued for future years	<u>62 700 233</u>
Allocations issued for 1982	44 373 064
<u>Deduct:</u> Allocations utilized during 1982	<u>36 794 199</u>
Unspent balance of allocations for 1982	7 578 865
<u>Add:</u> Allocations issued for future years	<u>62 700 233</u>
Unspent balance of allocations as at 31 December 1982	<u>70 279 098</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 1982.

