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United Nations Fund for Population Activities

S U P P O R T

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Audited accounts of executing agencies

Summary

This document contains the audited accounts of the executing agencies relating to funds allocated to them by the United Nations Fund for Population Activities as at 31 December 1984, together with an explanatory note by the Executive Director. This report is submitted for the information of the Council.

Note by the Executive Director

1. The audited accounts of the executing agencies, relating to funds allocated to them by the United Nations Fund for Population Activities (UNFPA) for the year ended 31 December 1984 submitted in accordance with UNFPA Financial Regulation 17.1, are given below, together with a summary of the status of funds submitted by the executing agencies as at 31 December 1984. Most agencies have not submitted audited accounts for 1984, since, according to their financial regulations, they are not required to do so at the end of the first year of a biennium. The financial data as contained in their unaudited accounts for 1984 have been shown in the summary included in this document.
2. The amounts reported in the UNFPA "Financial report and audited financial statements for the year ended 31 December 1984 and the Report of the Board of Auditors" (Official Records of the General Assembly, Fortieth Session, Supplement No. 5G (A/40/5/Add.7)) were based on the unaudited accounts of the executing agencies. Any adjustments introduced in the audited accounts of the executing agencies after the preparation of the UNFPA financial statements for 1984 have been reflected in this document, where appropriate.
3. In considering the 1982 audited accounts of the executing agencies at the thirty-first session of the Governing Council, some delegations requested that copies of the above-mentioned document be made available to Governing Council members at each session of the Council. The report for the year ended 31 December 1984 is being made available to members of the Governing Council in limited quantities at its thirty-third session.
4. In decision 85/20 III adopted by the Governing Council at its thirty-second session, the Executive Director was requested to reiterate to the executing agencies the importance attached by the Council to long-form narrative audit reports, and to continue his efforts to obtain these reports from the executing agencies and the Panel of External Auditors. The Executive Director will continue to pursue this matter with the executing agencies and the Panel of External Auditors in consultation with UNDP.
5. The executing agencies that have submitted audited financial statements for 1984 are the United Nations Children's Fund (UNICEF) and UNFPA (in execution of its own and government projects). The report of the external auditors of UNICEF does not contain any comments relating to its execution of UNFPA-funded projects.

Summary of the status of funds of the executing agencies
as at 31 December 1984 (in United States dollars)

OPERATING FUND	UN	ECE	ESCAP	ECLAC	ECA	ESCWA	ILO	FAO	UNESCO	WHO	UNIDO	UNICEF	UNFPA/GOV'T	TOTAL
Balance as at 31 December 1983	(1 241 346)	(243 362)	65 211	5 935	(884 760)	(205 174)	(36 025)	39 390	68 288	(7 829 673)	(9 755)	78 227	727 287	(9 456 002)
Add: Cash drawings from UNFPA	13 450 000	400 000	1 380 734	1 965 000	3 099 999	614 000	4 595 000	1 500 698	5 716 000	22 000 000	9 755	850 000	44 659 119	100 230 550
Miscellaneous income	199 594	15 260	-	-	-	5 000	606	-	-	-	-	-	-	220 460
Miscellaneous charges	-	-	-	-	-	-	(2 598)	-	(1 738)	(4 592)	-	-	-	(8 928)
	<u>12 408 248</u>	<u>171 898</u>	<u>1 445 945</u>	<u>1 970 935</u>	<u>2 215 239</u>	<u>413 826</u>	<u>4 556 983</u>	<u>1 540 088</u>	<u>5 782 550</u>	<u>14 165 735</u>	-	<u>928 227</u>	<u>45 386 406</u>	<u>90 986 080</u>
Deduct: Expenditure for UNFPA during 1984	14 706 569	344 206	1 603 368	1 959 067	3 154 908	474 291	4 982 184	1 785 308	5 785 318	19 095 924	-	1 608 174	60 751 534 ^{1/}	116 250 851
Expenditure for trust funds during 1984	502 887	-	-	-	-	-	-	-	70 348	2 399 826	-	527 136	2 801 142	6 301 339
	<u>15 209 456</u>	<u>344 206</u>	<u>1 603 368</u>	<u>1 959 067</u>	<u>3 154 908</u>	<u>474 291</u>	<u>4 982 184</u>	<u>1 785 308</u>	<u>5 855 666</u>	<u>21 495 750</u>	-	<u>2 135 310</u>	<u>63 552 676</u>	<u>122 552 190</u>
Balance as at 31 December 1984	<u>(2 801 208)</u>	<u>(172 308)</u>	<u>(157 423)</u>	<u>11 868</u>	<u>(939 669)</u>	<u>(60 465)</u>	<u>(425 201)</u>	<u>(245 220)</u>	<u>(73 116)</u>	<u>(7 330 015)</u>	-	<u>(1 207 083)</u>	<u>(18 166 270)</u>	<u>(31 566 110)</u>
Represented by:														
Cash at banks, on hand and in transit	1 609 525	-	335 338	-	219 355	-	-	267 396	38 614	-	-	139 935	-	2 610 163
Accounts receivable and sundry debit balances	980 752	-	-	80 671	-	-	-	-	441 237	-	-	-	-	2 502 660
	<u>2 590 277</u>	<u>-</u>	<u>335 338</u>	<u>80 671</u>	<u>219 355</u>	<u>-</u>	<u>-</u>	<u>267 396</u>	<u>1 479 851</u>	<u>-</u>	<u>-</u>	<u>139 935</u>	<u>-</u>	<u>5 112 823</u>
Deduct: Accounts payable	140 999	67 275	-	-	845 029	50 051	172 763	-	38 614	7 330 015	-	-	-	8 623 889
Unliquidated obligations	5 250 486	105 033	492 761	68 803	313 995	10 414	252 438	512 616	1 514 353	-	-	1 347 018	18 166 270	28 055 044
	<u>5 391 485</u>	<u>172 308</u>	<u>492 761</u>	<u>68 803</u>	<u>1 159 024</u>	<u>60 465</u>	<u>425 201</u>	<u>512 616</u>	<u>1 552 967</u>	<u>7 330 015</u>	-	<u>1 347 018</u>	<u>18 166 270</u>	<u>36 678 933</u>
	<u>(2 801 208)</u>	<u>(172 308)</u>	<u>(157 423)</u>	<u>11 868</u>	<u>(939 669)</u>	<u>(60 465)</u>	<u>(425 201)</u>	<u>(245 220)</u>	<u>(73 116)</u>	<u>(7 330 015)</u>	-	<u>(1 207 083)</u>	<u>(18 166 270)</u>	<u>(31 566 110)</u>
STATEMENT OF UNSPENT ALLOCATIONS														
Unspent balance of allocations as at 31 December 1983	21 761 106	641 559	1 735 593	1 709 989	6 114 387	504 977	11 099 971	3 385 693	11 635 380	29 367 423	-	1 698 846	56 984 022	146 638 946
Add: Net allocations issued by UNFPA during 1984	23 783 912	36 513	2 503 362	1 963 454	483 076	325 949	3 405 479	818 480	4 201 498	30 136 710	-	1 955 242	66 477 974	136 091 649
	<u>45 545 018</u>	<u>678 072</u>	<u>4 238 955</u>	<u>3 673 443</u>	<u>6 597 463</u>	<u>830 926</u>	<u>14 505 450</u>	<u>4 204 173</u>	<u>15 836 878</u>	<u>59 504 133</u>	-	<u>3 654 088</u>	<u>123 461 996</u>	<u>282 730 595</u>
Deduct: Allocations issued for future years	28 954 932	317 500	2 487 979	1 700 000	3 353 158	305 170	8 105 309	2 420 759	9 578 004	38 848 568	-	1 707 020	52 979 265	150 757 664
Allocations issued for 1984	16 590 086	360 572	1 750 976	1 973 443	3 244 305	525 756	6 400 141	1 783 414	6 258 874	20 655 565	-	1 947 068	70 482 731	131 972 931
Deduct: Allocations utilized during 1984	14 628 193	344 206	1 603 368	1 959 067	3 154 908	474 291	4 409 012	1 636 744	5 151 235	17 589 313	-	1 608 174	60 751 534	113 310 045
Unspent balance of allocations for current year	1 961 893	16 366	147 608	14 376	89 397	51 465	1 991 129	146 670	1 107 639	3 066 252	-	338 894	9 731 197	18 662 886
Add: Allocations issued for future years	28 954 932	317 500	2 487 979	1 700 000	3 353 158	305 170	8 105 309	2 420 759	9 578 004	38 848 568	-	1 707 020	52 979 265	150 757 664
Unspent balance of allocations as at 31 December 1984	<u>30 916 825</u>	<u>333 866</u>	<u>2 635 587</u>	<u>1 714 376</u>	<u>3 442 555</u>	<u>356 635</u>	<u>10 096 438</u>	<u>2 567 429</u>	<u>10 685 643</u>	<u>41 914 820</u>	-	<u>2 045 914</u>	<u>62 710 462</u> ^{2/}	<u>169 420 550</u>

^{1/} Includes \$37,872,713 expenditure for Government executed projects.

^{2/} Includes \$44,848,665 unspent allocations for Government executed projects.

Notes: (a) The above statement is a summary of the individual financial statements submitted by the executing agencies and does not represent a consolidated statement in accordance with normal accounting procedures.

(b) The accounts of UNFPA/GOV'T as executing agencies for their projects form part of the UNFPA financial report and audited financial statements for the year ended 31 December 1984, Schedule 8, Official Records of the General Assembly, fortieth session, Supplement No. 5C (A/40/5/Add.7).

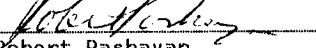
STATEMENT I
UNITED NATIONS FUND FOR POPULATION ACTIVITIES
Status of Funds as at 31 December 1984


OPERATING FUND

	\$	\$
Balance as at 1 January 1984		<u>78,227</u>
<u>Add:</u> Cash drawings from UNFPA	: <u>850,000</u>	
Miscellaneous Income	: <u>—</u>	: <u>850,000</u>
		: <u>928,227</u>
<u>Deduct:</u> Expenditure during the period		
1 January to 31 December 1984		
UNFPA Projects	: <u>1,608,174</u>	
TRUST FUND projects	: <u>527,136</u>	
AGENCY SUPPORT COSTS	: <u>—</u>	: <u>2,135,310 a/</u>
Balance at 31 December 1984		: <u>(1,207,083)</u>
<u>Represented by:</u> Cash at banks, on hand		: <u>139,935</u>
and in transit		: <u>—</u>
Account Receivable		: <u>139,935</u>
<u>Deduct:</u> Accounts Payable	: <u>—</u>	
1984 Unliquidated Obligations	: <u>1,347,018 *</u>	: <u>1,347,018</u>
Balance at 31 December 1984		: <u>(1,207,083)</u>

STATEMENT OF UNSPENT ALLOCATIONS — UNFPA TRUST FUNDS

Unspent balance of allocations at 1 January 1984		: <u>1,698,846</u>
<u>Add:</u> Net allocations issued by UNFPA		
during the period 1 January to		
31 December 1984	: <u>1,955,242</u>	
Allocations for Agency Support Costs	: <u>—</u>	: <u>1,955,242</u>
		: <u>3,654,088</u>
<u>Deduct:</u> Allocations issued for future years		: <u>1,707,020</u>
Allocations issued for current year		: <u>1,947,068</u>
<u>Deduct:</u> Allocations utilized during 1985		: <u>1,608,174</u>
Unspent balance of allocations for current years		: <u>338,894</u>
<u>Add:</u> Allocation issued for future years		: <u>1,707,020</u>
Unspent balance of allocations at 31 December 1984		: <u>2,045,914</u>
* UNFPA Projects \$ 1,092,070		
UNFPA Trust Fund, \$ 254,948		

Certified Correct: 
 Robert Pashayan
 Asst. Finance Officer

Approved: 
 Akio Adachi
 Deputy Comptroller

a/ Based on the figure of \$ 1,898,477 taken from Schedule 9 and a sum of \$ 236,833 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 1984.

United Nations Fund for Population Activities
(Participating and executing agency)

Status of funds as at 31 December 1984
(in United States dollars)

OPERATING FUND	\$
Balance as at 31 December 1983	727 287
<u>Add</u> : Cash drawings from UNFPA	<u>44 659 119</u>
	45 386 406
<u>Deduct</u> : Expenditure during 1984	<u>60 751 534</u>
Expenditure for Trust Funds	<u>2 801 142</u>
Balance as at 31 December 1984	<u>(18 166 270)</u>
Represented by:	
Accounts receivable and sundry debit balances	-
<u>Deduct</u> : 1984 Unliquidated Obligations	<u>(18 166 270) a/</u>
Balance as at 31 December 1984	<u>18 166 270</u>
STATEMENT OF UNSPENT ALLOCATIONS	
Unspent balance of allocations as at 31 December 1983	56 984 022
<u>Add</u> : Net allocations issued during 1984	<u>66 477 974</u>
	123 469 996
<u>Deduct</u> : Allocations issued for future years	<u>52 979 265</u>
Allocations issued for 1984	<u>70 482 731</u>
<u>Deduct</u> : Allocations utilized during 1984	<u>60 751 534</u>
Unspent balance of allocations for 1984	<u>9 731 197</u>
<u>Add</u> : Allocations issued for future years	<u>52 979 265</u>
Unspent balance of allocations as at 31 December 1984	<u>62 710 462</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 1984.

