



**Governing Council
of the
United Nations
Development Programme**

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UNFPA

SUPPORT

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 1985, 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 executing agencies, relating to funds allocated to them by the United Nations Fund for Population Activities (UNFPA) for the year ended 31 December 1985, submitted in accordance with UNFPA Financial Regulation 17.1, are contained in this document, together with a summary of the status of funds submitted by the executing agencies as at 31 December 1985.
2. The amounts reported in the UNFPA financial report and audited financial statements for the year ended 31 December 1985 and the report of the Board of Auditors (Official Records of the General Assembly, Forty-first Session, Supplement No. 5G) (A/41/5/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 1985 have been reflected in this document, where appropriate. Necessary adjustments have been made in the UNFPA accounts in 1986.
3. The aforementioned audit report for the year ended 31 December 1985 is available to members of the Governing Council at its thirty-fourth session.
4. The reports of the external auditors of executing agencies do not include any comments on UNFPA activities.

Summary of the status of funds of the executing agencies
as at 31 December 1985
(in United States dollars)

	UN	ECE	ESCAP	ECLAC	ECA	ESCA	ILO	FAO	UNESCO	WHO	UNICEF	UNFPA/GOV ^{a/}	UNDP/POP	TOTAL
OPERATING FUNDS														
Balance as at 31 December 1984	(2,801,208)	(172,308)	(157,423)	11,868	(939,669)	(60,465)	(425,201)	(245,220)	(73,116)	(7,330,015)	(1,207,083)	(18,166,276)	-	(31,566,110)
Add: Cash drawing from UNFPA	13,450,000	401,672	1,640,480	2,045,000	3,300,000	398,051	5,220,000	2,199,995	5,854,000	22,500,000	3,200,000	66,190,225	650,704	127,056,127
Miscellaneous income	255,825	-	-	-	242,825	-	-	-	61,058	322,737	-	-	-	882,445
Miscellaneous charges	-	(2)	-	-	-	-	(35,783)	-	-	-	-	-	-	(35,785)
	10,904,617	229,362	1,483,057	2,056,068	2,603,156	335,586	4,759,016	1,954,775	5,841,942	15,492,722	1,992,917	48,031,955	650,704	96,326,677
Deduct: Expenditure for UNFPA during 1985	17,193,290	283,119	1,703,337	2,045,376	2,680,267	546,365	6,016,134	2,178,450	6,708,930	28,370,007	2,229,305	51,302,246 a/ b/	650,704	122,007,536
Expenditure for trust funds during 1985	1,028,443	-	-	-	-	-	28,702	30,216	160,420	1,798,561	331,578	2,686,426	-	6,064,346
	18,221,733	283,119	1,703,337	2,045,376	2,680,267	546,365	6,044,836	2,208,674	6,869,350	30,168,568	2,560,883	53,988,672	650,704	128,071,882
Balance as at 31 December 1985	(7,317,116)	(53,757)	(220,280)	11,494	(277,111)	(210,779)	(1,185,820)	(253,899)	(1,027,408)	(14,675,846)	(567,966)	(5,956,717)	-	(31,735,205)
Represented by: Cash at banks, on hand & in transit	887,373	-	199,010	83,214	226,278	-	-	-	33,547	-	(32,356)	-	-	1,397,864
Accts receivable & sundry debit balances	273,985	-	-	-	22,110	4,835	-	126,455	620,705	-	-	-	-	1,048,090
	1,161,358	0	199,010	83,214	248,388	4,835	0	126,455	654,252	0	(32,356)	0	0	2,445,954
Deduct: Accounts payable	2,457,211	7,304	-	-	148,270	149,827	853,458	-	33,547	14,675,846	-	-	-	18,323,563
Unliquidated obligations	6,021,263	46,453	420,090	71,720	379,227	65,687	332,362	380,354	1,648,113	-	535,610	5,956,717	-	15,457,598
	6,478,474	53,757	420,090	71,720	525,497	215,614	1,185,820	380,354	1,681,660	14,675,846	535,610	5,956,717	0	34,181,159
	(7,317,116)	(53,757)	(220,280)	11,494	(277,111)	(210,779)	(1,185,820)	(253,899)	(1,027,408)	(14,675,846)	(567,966)	(5,956,717)	0	(31,735,205)
STATEMENT OF UNSPENT ALLOCATIONS														
Unspent balance of allocations as at 31 December 1984	30,916,825	333,866	2,635,587	1,714,378	2,442,555	356,635	10,096,438	2,567,429	10,685,643	41,914,820	2,045,914	62,710,462	-	169,420,550
Add: Net allocations issued by UNFPA during 1985	8,967,544	326,000	1,084,501	1,407,554	2,374,522	978,630	9,486,678	985,979	6,727,886	15,076,619	1,571,928	31,959,211	1,720,915	82,677,867
	39,884,369	659,866	3,720,088	3,121,930	5,017,077	1,335,265	19,583,116	3,553,308	17,413,529	56,991,439	3,617,842	94,669,673	1,720,915	252,098,417
Deduct: Allocations issued for future years	22,578,416	320,000	2,015,217	1,321,930	2,520,051	821,650	9,652,066	1,325,604	10,056,152	28,199,601	1,326,171	36,025,384	1,131,659	117,293,901
Allocations issued for 1985	17,305,953	339,866	1,704,871	1,880,000	2,297,028	513,615	9,941,050	2,227,704	7,357,377	28,791,838	2,291,671	58,644,289	589,256	134,804,516
Deduct: Allocations utilized during 1985	15,137,989	250,548	1,507,378	1,794,188	2,548,909	483,509	5,235,517	1,982,067	5,996,261	25,393,811	2,229,305	51,302,246	586,723	114,437,948
Unspent balance of allocations for current year	2,167,964	89,318	197,493	8,812	748,117	30,106	4,705,533	245,637	1,371,116	2,398,027	62,366	7,342,043	3,036	20,366,568
Add: Allocations issued for future years	22,578,416	320,000	2,015,217	1,321,930	2,520,051	821,650	9,652,066	1,325,604	10,056,152	28,199,601	1,326,171	36,025,384	1,131,659	117,293,901
Unspent balance of allocations as at 31 December 1985	24,746,380	409,318	2,212,710	1,327,742	2,268,188	851,756	14,357,599	1,571,241	11,427,268	31,597,628	1,388,537	43,367,427 c/	1,134,695	137,660,469

a/ Includes \$29,983,212 expenditure for Government-executed projects.

b/ Includes \$4,617,982 for Deputy Representatives and Senior Advisers on Population (DRSAPs).

c/ Includes \$3,180,259 unspent allocations for Government-executed projects.

Note: 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.

Technical co-operation activities executed by the United Nations
and the United Nations regional commissions
combined status of funds for the year ended 31 December 1985 a/
(in United States dollars)

	REGIONAL COMMISSIONS						TOTAL
	UNITED NATIONS	EUROPE	ASIA AND THE PACIFIC	LATIN AMERICA AND THE CARIBBEAN	AFRICA	WESTERN ASIA	
Statement of income and expenditure							

for the 12-month period of the							

biennium 1984 - 1985 ended							

31 December 1985							

Income	15,650,719	283,119	1,703,337	2,043,374	2,880,267	546,363	23,109,181
-----	-----	-----	-----	-----	-----	-----	-----
Expenditure	15,650,719	283,119	1,703,337	2,043,374	2,880,267	546,363	23,109,181
-----	-----	-----	-----	-----	-----	-----	-----
Excess of income over expenditure for the above period	-	-	-	-	-	-	-
Statement of assets, liabilities and unencumbered fund balances							

unencumbered fund balances							

Assets							

Cash	-	-	199,810	-	-	-	199,810
Accounts receivable	220,156	-	-	-	20,649	4,833	245,640
Due from UNFPA	7,195,373	53,757	220,280	-	277,111	210,779	7,957,300
Unspent allocations	23,245,505	-	2,212,710	1,327,747	3,268,168	851,756	30,905,886
Inter-fund balances receivable	-	-	-	-	-	-	-
Due from United Nations	-	-	-	85,214	227,737	-	310,951
General Fund	-	-	-	-	-	-	-
Deferred charges and other assets	1,595,600	-	-	-	-	-	1,595,600
-----	-----	-----	-----	-----	-----	-----	-----
Total assets	32,256,634	53,757	2,632,800	1,410,961	3,793,665	1,067,370	41,215,187
Liabilities and unencumbered fund balance							

Liabilities							

Accounts payable	59,537	-	61,773	-	146,270	24,229	291,809
Unliquidated obligations	3,324,237	46,453	358,317	71,720	379,227	65,687	6,245,641
Unliquidated obligations for future years	1,595,600	-	-	-	-	-	1,595,600
Inter-fund balances payable	2,031,755	7,304	-	-	-	-	2,039,059
Due to special accounts for programme support costs	-	-	-	-	-	125,698	125,698
Due to United Nations General Fund	-	-	-	11,494	-	-	11,494
Operating Fund	-	-	-	-	-	-	-
Deferred income	23,245,505	-	2,212,710	1,327,747	3,268,168	851,756	30,905,886
-----	-----	-----	-----	-----	-----	-----	-----
Total Liabilities	32,256,634	53,757	2,632,800	1,410,961	3,793,665	1,067,370	41,215,187

a/ This statement comprises information extracted from the financial report and audited financial statements for the biennium ended 31 December 1985 presented to the General Assembly at its forty-first session. Official Records of the General Assembly 41st Session, Supplement No. 5 (A/41/5) schedule 14.1 and from schedules 14-4, 14-8, 14-9, 14-10, 14-11, 14-12, of the miscellaneous supplemental schedules to that Supplement.

STATEMENT I

Page 1 of 2

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

(International Labour Organisation)

Status of Funds as at 31 December 1985

(Expressed in US Dollars)

			US\$
Operating Fund			
<hr/>			
Balance at 1 January 1984			(36 025)
Add: Cash drawings from UNFPA			9 815 000
	1984	4 595 000	
	1985	5 220 000	
		<hr/>	
Miscellaneous income			711
	1984	606	
	1985	105	
		<hr/>	
			<hr/> 9 779 686
Deduct: Expenditure			
Projects			9 669 929
	1984	4 409 012	
	1985 (UNFPA)	5 235 517	
	1985 (Trust Fund)	25 400	
		<hr/>	
Agency Support Costs			1 257 091
	1984	573 172	
	1985 (UNFPA)	680 617	
	1985 (Trust Fund)	3 302	
		<hr/>	
Miscellaneous charges			38 486
	1984	2 598	
	1985	35 888	
		<hr/>	
Balance as at 31 December 1985			(1 185 820)
			<hr/>
Represented by:			
Cash at banks, on hand and in transit			-
Accounts receivable			-
Deduct: Accounts payable			853 458
1985 Unliquidated Obligations			332 362
			<hr/>
Balance as at 31 December 1985			(1 185 820)
			<hr/>

STATEMENT I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

Page 2 of 2

(International Labour Organisation)

Status of Funds as at 31 December 1985

(Expressed in US Dollars)

Statement of Unspent Allocations:

Unspent balance of allocations at 1 January 1984	11 099 971
Add: Net allocations issued by UNFPA during the period 1 January 1984 to 31 December 1985 (for current biennium and future years)	12 902 157
Allocations for overheads	-

	24 002 128
Deduct: Allocations issued for future years	9 634 955

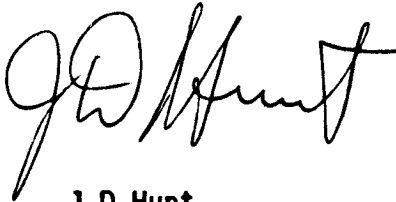
Allocations issued for current biennium	14 367 173
Deduct: Allocations utilised during 1984-1985	9 644 529

Unspent balance of allocations for current biennium	4 722 644
Add: Allocations issued for future years	9 634 955

Unspent balance of allocations at 31 December 1985	14 357 599
	=====

Certified Correct :

Approved :
For the Director-General,
International Labour Office:



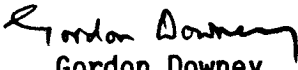
J.D.Hunt,
Chief,
Budget and Finance Branch.



F.von Mutius,
Assistant Director-General,
Treasurer and Financial Comptroller.

OPINION OF THE EXTERNAL AUDITOR :

I have examined the above Status of Funds Statement I and supporting Schedules I and 2 of the International Labour Organisation as Executing Agency of the United Nations Fund for Population Activities for the biennium ended 31 December 1985. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. As a result of the examination I am of the opinion that the Statement and Schedules present fairly the financial position as at the end of the period and the results of the operations for the period then ended; that they were prepared in accordance with the Organisation's stated accounting principles which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the relevant Financial Regulations and legislative authority. I have no observations.


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

29 JUL 1986

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

FAO TRUST FUNDS

Status of Funds at 31 December 1985

For the Biennium 1984-1985

(expressed in US Dollars)

OPERATING FUND

Balance at 1 January 1984		39,390
<u>Add:</u> Cash drawings from UNFPA (1984/85)		3,700,693
		<u>3,740,083</u>

Deduct: Expenditure during the period
1 January 1984 to 31 December 1985

UNFPA Projects	3,618,811	
Trust Fund Projects	26,739	
Agency Support Costs - UNFPA Projects	344,955	
Agency Support Costs - Trust Fund Projects	<u>3,477</u>	3,993,982
Deficit at 31 December 1985		<u>253,899</u>

Represented by:

Cash at banks, on hand and in transit		126,455
<u>Deduct:</u> 1985 Unliquidated Obligations		<u>380,354</u>
Deficit at 31 December 1985		<u>253,899</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1984		3,385,693
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<u>Add:</u> Net allocations issued by UNFPA Projects for current biennium	1,804,359	
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Net allocations issued by UNFPA Trust Fund Projects for current biennium	<u>30,216</u>	1,834,575
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5,220,268

<u>Deduct:</u> Allocations issued for future years		<u>1,325,604</u>
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Total Allocations issued for current biennium		3,894,664
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Deduct: Allocations utilized during biennium

- UNFPA Projects	3,618,811	
- Trust Fund Projects	<u>30,216</u>	3,649,027

Unspent balance of allocations for current biennium		245,637
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<u>Add:</u> Allocations issued for future years		<u>1,325,604</u>
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Unspent balance of allocations at 31 December 1985		<u>1,571,241</u>
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CERTIFIED CORRECT

Frederic A. Heim
Frederic A. Heim
Director
Financial Services Division

APPROVED

Dean K. Crowther
Dean K. Crowther
Assistant Director-General
Administration and Finance Department

OPINION OF THE EXTERNAL AUDITOR

I have examined the foregoing Status of Funds Statement of the Food and Agriculture Organization as Executing Agency of the United Nations Fund for Population Activities for the financial period ended 31 December 1985. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. As a result of the examination, I am of the opinion that the Statement presents fairly the financial position as at the end of the period and the results of the operations for the period then ended; that it was prepared in accordance with the Organization's stated accounting principles which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the relevant Financial Regulations and legislative authority. I have no observations.



C L PRESS

Director

for Comptroller and Auditor General,

United Kingdom

External Auditor

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

(Participating and Executing Agency: Unesco)

Status of Funds as at 31 December 1985

OPERATING FUND

Balance as at 1 January 1984		68,288
<u>Add:</u> Cash drawings from UNFPA	11,570,000	
Miscellaneous Income	<u>59,320</u>	<u>11,629,320</u>
		11,697,608
<u>Deduct:</u> Expenditure during the period		
1 January 1984 to 31 December 1985		
- UNFPA Projects	11,137,496	
- TRUST FUND Projects	204,220	
- AGENCY SUPPORT COSTS - UNFPA Projects	1,356,751	
- AGENCY SUPPORT COSTS - TRUST FUND Projects	<u>26,549</u>	<u>12,725,016</u>
Balance at 31 December 1985		(1,027,408) =====

Represented by:

Cash at Banks, on hand and in transit	33,547	
Accounts Receivable	<u>620,705</u>	654,252
<u>Deduct:</u> Accounts Payable	33,547	
1985 Unliquidated Obligations	<u>1,648,113</u>	<u>1,681,660</u>
		(1,027,408) =====

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1984		11,635,380
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January 1984 to 31 December 1985		<u>10,929,384</u>
		22,564,764
<u>Deduct:</u> Allocations issued for future years		<u>10,056,152</u>
Allocations issued for 1984 and 1985		12,508,612
<u>Deduct:</u> Allocations utilized during 1984 and 1985		<u>11,137,496</u>
Unspent balance of allocations for 1984 and 1985		1,371,116
<u>Add:</u> Allocations issued for future years		<u>10,056,152</u>
Unspent balance of allocations as at 31 December 1985		11,427,268 =====

Certified correct:  26 May 1986

D.C. Ariyanayagam
Comptroller a.i.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES
(participating and Executing Agency: UNESCO)
Status of Funds as at 31 December 1985

Audit Opinion

I have examined the appended Status of Funds statement comprising the Operating Fund and Statement of Unspent Allocations of UNESCO as executing agency of the United Nations Fund for Population Activities for the financial period ended 31 December 1985. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. As a result of the examination, I am of the opinion that the statement presents fairly the financial position as at 31 December 1985 and the results of the operations for the period then ended; and that the transactions were in accordance with the relevant Financial Regulations and legislative authority. I have no observations.

Gordon Downey

Gordon Downey
Comptroller and Auditor General,
United Kingdom
External Auditor

- 6 AUG 1986

UNITED NATIONS FUND FOR POPULATION ACTIVITIES
WORLD HEALTH ORGANIZATION
Statement I

Status of funds for the financial period 1 January 1984 - 31 December 1985
(expressed in US dollars)

OPERATING FUND

Balance at 1 January 1984		(7 829 673)
<u>Add:</u> Cash drawings from UNFPA		44 500 000
Miscellaneous income:		
Adjustment of 1982-1983 programme support costs	520 000	
Other	318 145	838 145
		<u>37 508 472</u>
<u>Deduct:</u> Expenditure during 1984-1985 (Schedule 1)		
For projects (Schedule 2)		
Contribution to the WHO Special Programme of Research, Develop-		
ment and Research Training in Human Reproduction	4 500 000	
UNFPA	38 483 124	
UNFPA/Finnish Trust Fund	116 745	
UNFPA/Italian Trust Fund	1 596 747	
UNFPA/Netherlands Trust Fund	48 305	
UNFPA/Norwegian Trust Fund	1 953 590	42 198 511
For programme support costs on \$ 42 198 511	5 485 807	52 184 318
		<u>(14 675 846)</u>
<u>Balance at 31 December 1985</u>		<u>14 675 846</u>
<u>Represented by:</u> Accounts payable (due to WHO)		<u>14 675 846</u>

Note: As at 31 December 1985 total unliquidated obligations were \$ 14 770 877.

STATEMENT OF UNSPENT ALLOCATIONS (UNFPA)

Unspent balance of allocations at 31 December 1983		29 367 423
<u>Add:</u> Net allocations issued by UNFPA during 1984-1985		45 213 329
		74 580 752
<u>Deduct:</u> Allocations issued for future years		28 199 601
Allocations issued for current period		46 381 151
<u>Deduct:</u> Allocations utilized during 1984-1985		42 983 124
Unspent balance of allocations for current period		3 398 027
<u>Add:</u> Allocations issued for future years		28 199 601
Unspent balance of allocations as at 31 December 1985		<u>31 597 628</u>

CERTIFIED CORRECT

René M. Marti
René M. Marti
Chief, Accounts

APPROVED

Adriano M. Imbruglia
Adriano M. Imbruglia
Director, Budget and Finance

OPINION OF THE EXTERNAL AUDITOR

I have examined the above Status of Funds Statement I and supporting Schedules 1 and 2 of the World Health Organization as Executing Agency of the United Nations Fund for Population Activities for the financial period ended 31 December 1985. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances. As a result of the examination I am of the opinion that the Statement and Schedules present fairly the financial position as at the end of the period and the results of the transactions for the period then ended; that they were prepared in accordance with the Organization's stated accounting principles which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the relevant Financial Regulations and legislative authority. **I have no observations.**

Gordon Downey

Gordon Downey
Comptroller and Auditor General, United Kingdom
External Auditor

UNITED NATIONS CHILDREN'S FUND



FONDS DES NATIONS UNIES POUR L'ENFANCE

UNITED NATIONS, NEW YORK, N.Y. 10017
CABLE ADDRESS: UNICEF - TELEPHONE: (212) 766-1236

STATEMENT 1
UNITED NATIONS FUND FOR POPULATION ACTIVITIES
Status of Funds as at 31 December 1985

OPERATING FUND

	\$	\$
Balance as at 1 January 1985		: (1,207,083)
<u>Add:</u> Cash drawings from UNFPA	: 3,200,000	
Miscellaneous Income	: -	: 3,200,000
		: 1,992,917
<u>Deduct:</u> Expenditure during the period 1 January to 31 December 1985		
UNFPA Projects	: 2,229,305	
TRUST FUND projects	: 331,578	
AGENCY SUPPORT COSTS	: -	: 2,560,883 a/
Balance at 31 December 1985		: (567,966)
<u>Represented by:</u> Cash at banks, on hand and in transit		: (32,356)
Account Receivable		: -
		: (32,356)
<u>Deduct:</u> Accounts Payable	: -	
1985 Unliquidated Obligations	: 535,610 *	: 535,610
Balance at 31 December 1985		: (567,966)

STATEMENT OF UNSPENT ALLOCATIONS - UNFPA TRUST FUNDS

Unspent balance of allocations at 1 January 1985		: 2,045,914
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1985	: 1,571,928	
Allocations for Agency Support Costs	: -	: 1,571,928
		: 3,617,842
<u>Deduct:</u> Allocations issued for future years		: 1,326,171
Allocations issued for current year		: 2,291,671
<u>Deduct:</u> Allocations utilized during 1985		: 2,229,305
Unspent balance of allocations for current years		: 62,366
<u>Add:</u> Allocation issued for future years		: 1,326,171
Unspent balance of allocations at 31 December 1985		: 1,388,537
* UNFPA Projects \$ 403,675		
UNFPA Trust Fund \$ 131,935		

Certified Correct: Robert Pashayan
Robert Pashayan
Asst. Finance Officer

Approved: Akio Ajachi
Akio Ajachi
Deputy Comptroller

a/ Based on the figure of \$2,324,190 taken from Schedule 9 and a sum of \$236,693 of expenditures from the United Nations system as reflected in Table I of the United Nations Children's Fund Financial Report and Accounts for the year ended 31 December 1985. Official Records of the General Assembly, Forty-first Session, Supplement No. 5B (A/41/5/Add.2).

United Nations Fund for Population Activities
 (Executing agency)

Status of funds as at 31 December 1985
 (in United States dollars)

OPERATING FUND	\$
Balance as at 31 December 1984	(18 166 270)
<u>Add</u> : Cash drawings from UNFPA	<u>66 198 225</u>
	<u>48 031 955</u>
<u>Deduct</u> : Expenditure during 1985	<u>51 302 246</u>
Expenditure for trust funds	<u>2 686 426</u>
Balance as at 31 December 1985	<u>(5 956 717)</u>
Represented by:	
Accounts receivable and sundry debit balances	-
<u>Deduct</u> : 1985 unliquidated obligations	<u>5 956 717 a/</u>
Balance as at 31 December 1985	<u>(5 956 717)</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1984	62 710 462
<u>Add</u> : Net allocations issued during 1985	<u>31 959 211</u>
	<u>94 669 673</u>
<u>Deduct</u> : Allocations issued for future years	<u>36 025 384</u>
Allocations issued for 1985	<u>58 644 289</u>
<u>Deduct</u> : Allocations utilized during 1985	<u>51 302 246</u>
Unspent balance of allocations for 1985	<u>7 342 043</u>
<u>Add</u> : Allocations issued for future years	<u>36 025 384</u>
Unspent balance of allocations as at 31 December 1985	<u>43 367 427</u>

Note: 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 1985, schedule 8, (Official Records of the General Assembly, Forty-first Session, Supplement No. 5G (A/41/5/Add.7)).

a/ Included in "Unliquidated obligations of participating and executing agencies" shown on statement II of the UNFPA financial report and financial statements for the year ended 31 December 1985.

United Nations Development Programme - Office for Projects Execution

Status of funds as at 31 December 1985 a/

	\$	\$
OPERATING FUND		
Balance as at 1 January 1985		- 0 -
<u>Add</u> Cash drawings from UNFPA miscellaneous income	<u>650 704</u>	<u>650 704</u>
<u>Deduct</u> Expenditure during the period		
1 January to 31 December 1985		
UNFPA projects	<u>586 220</u>	
Trust fund projects		
Agency support costs - UNFPA projects	<u>64 484</u>	
Agency support costs - trust fund projects		<u>650 704</u>
Balance at 31 December 1985		<u> </u>
Represented by cash at banks, on hand and in transit Accounts receivable		<u> </u>
<u>Deduct</u> Accounts payable 1985 unliquidated obligations	<u> </u>	<u> </u>
Balance as at 31 December 1985		<u><u>- 0 -</u></u>
STATEMENT OF UNSPENT ALLOCATIONS		
Unspent balance of allocations at 1 January 1985		- 0 -
<u>Add</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1985		<u>1 720 915</u>
<u>Deduct</u> allocations issued for future years		<u>1 131 659</u>
Allocations issued for current year		<u>589 256</u>
<u>Deduct</u> allocations utilized during 1985		<u>586 220</u>
Unspent balance of allocations for current year		<u>3 036</u>
<u>Add</u> allocations issued for future years		<u>1 131 659</u>
Unspent balance of allocations as at 31 December 1985		<u><u>1 134 695</u></u>

a/ The above figures are extracted from the accounts of the United Nations Development Programme. The financial report and audited financial statements for the year ended 31 December 1985 are contained in Official Records of the General Assembly, Forty-first Session, Supplement No. 5A (A/41/5/Add.1).