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UNFPA

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 1983, together with an explanatory note by the Executive Director. This report is submitted for the information of the Council. The Executive Director's report on the reaction of the participating and executing agencies and the panel of external auditors to the views expressed by the Budgetary and Finance Committee in regard to the importance of receiving narrative audit reports, decision 84/21, VII, paragraph 2, is contained in document DP/1985/42.

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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) as at 31 December 1983 are contained in this document, together with a summary of the status of funds of the participating and executing agencies as at 31 December 1983.
2. The amounts reported in the UNFPA financial report and accounts for the year ended 31 December 1983 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 1983 have been reflected in this document, as appropriate. Necessary adjustments have been made in the UNFPA accounts in 1984.
3. The United Nations Fund for Population Activities financial report and accounts for the year ended 31 December 1983 and the report of the Board of Auditors thereon, are contained in Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 5G (A/39/5/Add.7).
4. The reports of the External Auditors of 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 1983 (expressed in US Dollars)

	UN	ECE	ESCAP	ECLAC	ECA	ECMA	ILO	FAO	UNESCO	WHO	UNIDO	UNICEF	UNFPA	TOTAL
<b>OPERATING FUND</b>														
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)
Add: Cash drawings from UNFPA	19 270 000	180 000	1 118 556	2 170 000	3 960 333	225 000	5 480 000	1 366 503	5 265 000	19 400 000	-	2 700 000	41 347 925	102 483 317
Miscellaneous Income	224 258	-	-	-	8 073	5 413	43 533	-	163 946	219 222	-	-	-	664 445
Miscellaneous charges	-	-	-	-	-	-	(3 391)	-	-	-	-	-	-	(3 391)
	15 173 567	168 370	1 268 104	2 067 542	2 507 613	38 605	5 090 125	852 845	5 534 501	15 986 834	(9 755)	2 806 018	45 609 734	97 094 103
Deduct: Expenditure for UNFPA during 1983	15 773 648	411 732	1 202 893	2 061 607	3 392 373	243 779	5 126 150	813 455	5 466 213	21 752 194	-	1 922 252	44 882 447	103 048 743
Expenditure for Trust Funds during 1983	641 265	-	-	-	-	-	-	-	-	2 064 313	-	805 539	-	3 511 117
	16 414 913	411 732	1 202 893	2 061 607	3 392 373	243 779	5 126 150	813 455	5 466 213	23 816 507	-	2 727 791	44 882 447	106 559 860
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	(9 465 757)
Represented by:														
Cash at banks, on hand and in transit	1 442 390	-	-	-	247 255	-	-	194 996	35 934	-	-	1 086 078	-	3 006 653
Accounts receivable and sundry debit balances	3 415 136	-	453 488	68 872	2 141	-	128 327	-	1 220 615	-	-	-	6 031 791	11 320 370
	4 857 526	-	453 488	68 872	249 396	-	128 327	194 996	1 256 549	-	-	1 086 078	6 031 791	14 327 023
Deduct: Accounts Payable	484 436	145 760	-	-	445 338	185 763	-	-	35 934	7 829 673 <sup>1/</sup>	9 755	-	-	9 136 659
Unliquidated Obligations	5 614 436	97 602	388 277	62 937	688 818	19 411	164 352	155 606	1 152 327	-	-	1 007 851	5 304 504	14 656 121
	6 098 872	243 362	388 277	62 937	1 134 156	205 174	164 352	155 606	1 188 261	7 829 673	9 755	1 007 851	5 304 504	23 792 780
	(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	(9 465 757)
<b>STATEMENT OF UNSPENT ALLOCATIONS</b>														
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
Add: Met allocations issued by UNFPA during 1983	16 133 176	983 067	1 350 216	2 148 155	6 867 347	343 210	8 905 789	3 734 378	8 315 557	19 719 128	3 458	1 964 393	31 587 371	101 655 245
	37 534 754	1 053 291	2 938 486	3 772 216	9 506 760	748 756	16 226 121	4 127 155	16 526 930	48 617 152	-	3 621 098	101 866 469	246 539 188
Deduct: Allocations issued for future years	19 623 666	609 000	1 617 217	1 700 000	5 883 374	494 911	9 635 483	3 180 141	10 935 756	26 509 182	-	1 696 951	48 250 292	130 135 973
Unspent allocations for prior years	-	-	-	621	-	-	-	-	-	-	-	-	-	621
	17 911 088	444 291	1 321 269	2 071 595	3 623 386	253 845	6 590 638	947 014	5 591 174	22 107 970	-	1 924 147	53 616 177	116 402 594
Deduct: Allocations utilized during 1983	15 773 648	411 732	1 202 893	2 061 606	3 392 373	243 779	5 126 150	741 462	4 891 550	19 249 729	-	1 922 252	44 882 447	99 899 621
Unspent balance of allocations for current year	2 137 440	32 559	118 376	9 989	231 013	10 066	1 464 488	205 552	699 624	2 858 241	-	1 895	8 733 730	16 502 973
Add: Allocations issued for future years	19 623 666	609 000	1 617 217	1 700 000	5 883 374	494 911	9 635 483	3 180 141	10 935 756	26 509 182	-	1 696 951	48 250 292	130 135 973
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

<sup>1/</sup> As reported in the UNFPA audited financial statements for 1983, unliquidated obligations for WHO as at 31 December 1983 amounted to \$9,812,526. 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 1983, Schedule 8 of document Supplement No. 56 (A/39/5/Add.7) presented to the General Assembly at its thirty-ninth 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 1983  
 (Expressed in United States Dollars)

	REGIONAL COMMISSIONS							TOTAL
	UNITED NATIONS	UNIDO	EUROPE	ASIA AND THE PACIFIC	LATIN AMERICA AND THE CARIBBEAN	AFRICA	WESTERN ASIA	
<b>Statement of income and expenditure</b>								
<u>for the twelve-month period of the biennium 1982 - 1983 ended 31 December 1983</u>								
Income	12 984 395	-	411 732	1 202 893	2 061 607	3 392 373	243 779	20 296 779
Expenditure	12 984 395	-	411 732	1 202 893	2 061 607	3 392 373	243 779	20 296 779
Excess of income over expenditure for the above period	-	-	-	-	-	-	-	-
<b>Statement of assets, liabilities and unencumbered fund balances</b>								
<u>Assets</u>								
Cash	-	-	-	-	-	71 262	-	71 262
Accounts receivable	147 007	-	-	-	-	2 141	-	149 148
Due from UNFPA	1 920 895	9 755	243 362	-	-	884 761	205 174	3 263 947
Unspent allocations	19 754 627	-	641 559	1 735 593	1 709 989	2 752 563	504 977	27 099 308
Inter-fund balances receivable	3 136 941	-	-	453 488	-	-	-	3 590 429
Due from United Nations General Fund	-	-	-	-	68 872	508 193	-	577 065
Deferred charges and other assets	770 821	-	-	-	-	-	-	770 821
<b>Total assets</b>	<b>25 730 291</b>	<b>9 755</b>	<b>884 921</b>	<b>2 189 081</b>	<b>1 778 861</b>	<b>4 218 920</b>	<b>710 151</b>	<b>35 521 980</b>
<u>Liabilities and unencumbered fund balance</u>								
<u>Liabilities</u>								
Accounts Payable	145 583	-	-	-	-	777 539	-	923 122
Unliquidated obligations	5 078 639	-	97 602	388 277	62 937	688 818	19 411	6 335 684
Unliquidated obligations for future years	751 442	-	-	-	-	-	-	751 442
Inter-fund balances payable	-	9 755	98 393	-	-	-	-	108 148
Due to special accounts for programme support costs	-	-	47 367	-	-	-	-	47 367
Due to United Nations General Fund Operating Fund	-	-	-	65 211	5 935	-	185 763	185 763
Deferred Income	19 754 627	-	641 559	1 735 593	1 709 989	2 752 563	504 977	27 099 308
<b>Total liabilities</b>	<b>25 730 291</b>	<b>9 755</b>	<b>884 921</b>	<b>2 189 081</b>	<b>1 778 861</b>	<b>4 218 920</b>	<b>710 151</b>	<b>35 521 980</b>

This statement comprises information extracted from the financial report and audited financial statements for the biennium ended 31 December 1983 presented to the General Assembly at its Thirty-ninth Session, supplement No. 5 (A/39/5) schedule 14.3 and from schedules 14-4, 14-5, 14-8, 14-9, 14-10, 14-11, 14-12 of the miscellaneous supplemental schedules to General Assembly document A/39/5.

STATEMENT I

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

INTERNATIONAL LABOUR ORGANISATION

Status of Funds as at 31 December 1983  
(Expressed in US dollars)

Operating Fund for the biennium 1982-1983

Balance as at 1 January 1982 .....		599,659
<u>Add:</u> Cash drawings from UNFPA .....		9,465,000
	1982	3,985,000
	1983	5,480,000
		<u>9,465,000</u>
Miscellaneous income .....		81,388
	1982	37,855
	1983	43,533
		<u>81,388</u>
		10,146,047
<u>Deduct:</u> Expenditure .....		10,167,380
	1982	5,041,230
	1983	5,126,150
		<u>10,167,380</u>
Miscellaneous charges .....		14,692
	1982	11,301
	1983	3,391
		<u>14,692</u>
Balance as at 31 December 1983.....		( 36,025)
<u>Represented by:</u>		
Cash at banks, on hand and in transit .....		-
Accounts receivable .....		128,327
<u>Deduct:</u> Accounts Payable .....		-
	1983 Unliquidated obligations .....	164,352
		<u>164,352</u>
Balance as at 31 December 1983.....		( 36,025)

Statement of Unspent Allocations

Unspent balance of allocations at 1 January 1982 .....	9,536,145
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January 1982 to 31 December 1983 (for current biennium and future years) .....	11,731,206
Allocations for Overhead .....	-
	<u>21,267,351</u>
<u>Deduct:</u> Allocations issued for future years .....	9,635,483
Allocations issued for current biennium .....	11,631,868
	<u>21,267,351</u>
<u>Deduct:</u> Allocations utilised during 1982-1983 .....	10,167,380
Unspent balance of allocations for current biennium .....	1,064,488
<u>Add:</u> Allocations issued for future years .....	9,635,483
Unspent balance of allocations at 31 December 1983 .....	<u>11,099,971</u>

Certified Correct:

*J. Hunt*  
J. Hunt  
Chief

Budget and Finance Branch

Approved:

For the Director-General  
International Labour Office

*F. van Nuijs*

F. van Nuijs  
Treasurer and Financial Controller

Audit Certificate

I have examined the above Statement and related Schedules 1 and 2. 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 and related schedules are correct. I have no observations to make on them.

*to*

*Gordon Downey*  
Gordon Downey

Comptroller and Auditor General,  
United Kingdom, External Auditor.

UNITED NATIONS FUND FOR POPULATION ACTIVITIES

FAO TRUST FUNDS

Status of Funds as at 31 December 1983

For the Biennium 1982-83  
(Expressed in US Dollars)

OPERATING FUND

Balance at 1 January 1982		(212,097)
<u>Add:</u> Cash drawings from UNFPA (82/83)	3,116,503	
Miscellaneous income	<u>6,505</u>	<u>3,123,008</u>
		2,910,911
<u>Less:</u> Expenditure during the period		
1 January 1982 to 31 December 1983		
UNFPA Projects	2,607,039	
Agency Support Costs	<u>264,482</u>	<u>2,871,521</u>
Balance at 31 December 1983		<u>39,390</u>

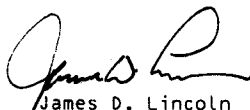
Represented by:

Cash at banks, on hand and in transit		194,996
<u>Deduct:</u>		
1983 Unliquidated Obligations		<u>155,606</u>
Balance as at 31 December 1983		<u>39,390</u>

STATEMENT OF UNSPENT ALLOCATIONS


Unspent balance of allocations at 1 January 1982		1,857,716
<u>Add:</u> Net allocations issued by UNFPA during the		
period 1 January 1982 to 31 December 1983		<u>4,135,016</u>
<u>Deduct:</u> Allocations issued for future years		<u>5,992,732</u>
Allocations issued for current biennium		<u>3,180,141</u>
<u>Deduct:</u> Allocations utilised during biennium		<u>2,812,591</u>
Unspent balance of allocations for current biennium		<u>2,607,039</u>
<u>Add:</u> Allocations issued for future years		<u>205,552</u>
Unspent Balance of allocations at 31 December 1983		<u>3,180,141</u>
		<u>3,385,693</u>

CERTIFIED CORRECT

  
James D. Lincoln

Director  
Financial Services Division

APPROVED

  
A.G. Georgiadis

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

UNITED NATIONS FUND FOR POPULATION ACTIVITIES  
TRUST FUNDS

( Participating and Executing Agency: Unesco )

Status of Funds as at 31 December 1983

	\$	\$
<u>OPERATING FUND</u>		
Balance as at 1 January 1983		105,555
<u>Add:</u> Cash drawings from UNFPA	5,265,000	
Miscellaneous Income	<u>163,946</u>	5,428,946
		5,534,501
<u>Deduct:</u> Expenditure during the period 1 January to 31 December 1983		
- UNFPA Projects	4,891,550	
- TRUST FUND Projects	-	
- AGENCY SUPPORT COSTS	<u>574,663</u>	5,466,213
Balance at 31 December 1983		<u><u>68,288</u></u>
<u>Represented by:</u> Cash at Banks, on hand and in transit	35,934	
Accounts receivable	<u>1,220,615</u>	1,256,549
<u>Deduct:</u> Accounts Payable	35,934	
1983 Unliquidated Obligations	<u>1,152,327</u>	1,188,261
Balance at 31 December 1983		<u><u>68,288</u></u>
<u>STATEMENT OF UNSPENT ALLOCATIONS</u>		
Unspent balance of allocations at 1 January 1983		8,211,373
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1983	7,853,023	
Allocations for Agency Support Costs	<u>462,534</u>	8,315,557
<u>Deduct:</u> Allocations issued for future years		16,526,930
Allocations issued for current year		<u>10,935,756</u>
<u>Deduct:</u> Allocations utilized during 1983		5,591,174
Unspent balance of allocations for current year		<u>4,891,550</u>
<u>Add:</u> Allocations issued for future years		699,624
Unspent balance of allocations as at 31 December 1983		<u><u>10,935,756</u></u>
		<u><u>11,635,380</u></u>

Certified correct: *Gilles de Leiris* 4 May 1984  
 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 Downey*  
 (Comptroller and Auditor General)  
 United Kingdom  
 External Auditor

WORLD HEALTH ORGANIZATION

Statement I

Status of funds for the financial period 1 January 1982 - 31 December 1983

(expressed in US dollars)

OPERATING FUND

<u>Balance at 1 January 1982</u> . . . . .		(5 100 932)
<u>Add:</u> Cash drawings from UNFPA . . . . .	40 400 000	
Miscellaneous income . . . . .	373 568	40 773 568
		<hr/>
		35 672 636
<u>Deduct:</u> Expenditure during 1982-1983 (Schedule 1)		
For projects (Schedule 2)		
UNFPA . . . . .	36 096 197	
UNFPA/Finnish Trust Fund . . . . .	311 097	
UNFPA/Italian Trust Fund . . . . .	1 447 993	
UNFPA/Netherlands Trust Fund . . . . .	46 415	
UNFPA/Norwegian Trust Fund . . . . .	595 917	38 497 619
		<hr/>
For programme support costs . . . . .	5 004 690	43 502 309
		<hr/>
<u>Balance at 31 December 1983</u> . . . . .		<u>(7 829 673)</u>
<u>Represented by:</u> Accounts payable (due to WHO) . . . . .		<u>7 829 673</u>

Note: As at 31 December 1983 total unliquidated obligations were \$ 9 812 526.

STATEMENT OF UNSPENT ALLOCATIONS (UNFPA)

Unspent balance of allocations at 31 December 1981 . . . . .		33 533 505
<u>Add:</u> Net allocations issued by UNFPA during 1982-1983 . . . . .		31 930 115
		<hr/>
		65 463 620
<u>Deduct:</u> Allocations issued for future years . . . . .		26 509 182
		<hr/>
Allocations issued for current period . . . . .		38 954 438
<u>Deduct:</u> Allocations utilized during 1982-1983 . . . . .		36 096 197
		<hr/>
Unspent balance of allocations for current period . . . . .		2 858 241
<u>Add:</u> Allocations issued for future years . . . . .		26 509 182
		<hr/>
Unspent balance of allocations as at 31 December 1983 . . . . .		<u>29 367 423</u>

CERTIFIED CORRECT

*René M. Marti*  
René M. Marti  
Chief, Accounts

APPROVED

*Arie Groenendijk*  
Arie Groenendijk  
Director, Budget and Finance

*R* I have examined the above account and supporting schedules. 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 upon it.

*Gordon Downey*  
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 1983  
(expressed in US dollars)

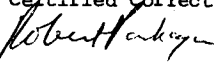
OPERATING FUND

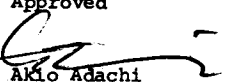
Balance as at 1 January 1983	\$	:	\$ 106,018
<u>Add:</u> Cash drawings from UNFPA	:		2,700,000
Miscellaneous Income	:		<u>                    </u>
			: 2,700,000
			: <u>2,806,018</u>
<u>Deduct:</u> Expenditure during the period 1 January to 31 December 1983			
UNFPA Projects	:		1,922,252
TRUST FUND projects	:		<u>805,539</u>
			: <u>2,727,791 a/</u>
Balance at 31 December 1983			: <u>78,227</u>
<u>Represented by:</u> Cash at banks, on hand and in transit			: 1,086,078
Account Receivable			: <u>                    </u>
			: 1,086,078
<u>Deduct:</u> Accounts Payable	:		-
1983 Unliquidated Obligations	:		<u>1,007,851*</u>
			: <u>1,007,851</u>
Balance at 31 December 1983			: <u>78,227</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1983	:	1,656,705
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1983	:	1,964,393
Allocations Overhead	:	<u>                    </u>
		: 1,964,393
		: <u>3,621,098</u>
<u>Deduct:</u> Allocations issued for future years	:	<u>1,696,951</u>
Allocations issued for current year	:	1,924,147
<u>Deduct:</u> Allocations utilized during 1983	:	<u>1,922,252</u>
Unspent balance of allocations for current year	:	1,895
<u>Add:</u> Allocation issued for future years	:	<u>1,696,951</u>
Unspent balance of allocations at 31 December 1983	:	<u>1,698,846</u>

\* Unliquidated obligation \$1,007,851  
UNFPA Projects \$ 935,247  
Trust Fund Projects \$ 72,604

Certified Correct  
  
Robert Pashayan  
Finance Section

Approved  
  
Akio Adachi  
Deputy Comptroller

a/ Based on the figure of \$2,512,873 taken from Schedule 9 and a sum of \$214,918 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 end 31 December 1983.



