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UNFPA

SUPPORT

UNITED NATIONS POPULATION FUND

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 Population Fund as at 31 December 1986, 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 Population Fund (UNFPA) for the year ended 31 December 1986, 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 1986. Most agencies have not submitted audited accounts for 1986, 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 1986 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 1986 and the report of the Board of Auditors (Official Records of the General Assembly, Forty-second Session, Supplement No. 5G (A/42/5/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 1986 have been reflected in this document, where appropriate. Necessary adjustments have been made in the UNFPA accounts in 1987.

3. The aforementioned audit report for the year ended 31 December 1986 is available to members of the Governing Council at its thirty-fifth session.

4. The executing agencies that submitted financial statements for 1986 to the Board of Auditors were the United Nations Children's Fund (UNICEF), UNFPA (in execution of its own and government projects) and the United Nations Development Programme - Office for Project Execution (UNDP-OPE). As regards UNICEF, the Board of Auditors, for reasons stated in its report to the General Assembly, was not able to express an opinion on the Fund's financial statements. In light of the conclusions of the report and at the recommendation of the Advisory Committee on Administrative and Budgetary Questions (ACABQ), the General Assembly requested, in resolution 42/206, that the Board of Auditors carry out an expanded audit of the financial statements of UNICEF for the period ended 31 December 1986. As regards UNDP and UNFPA, the Board of Auditors issued qualified opinions on their financial statements. However, as reflected in the summary records of the Fifth Committee on the item concerning the UNDP and UNFPA Financial Reports and Audited Financial Statements and Report of the Board of Auditors (A/C.5/42/SR.3-9, 15 and 16), the debate dealt with all organizational items subject to audit by the United Nations Board of Auditors and no specific comments were made in respect to the UNFPA and UNDP-OPE executed projects.

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SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
 AS AT 31 DECEMBER 1986
 (in US Dollars)

	UN	ECE	ESCAP	ECLAC	ECA	ESCHA	ILO	FAO	UNESCO	WHO	UNICEF	UNFPA/GOV'T	UNDP/OPE	TOTAL
OPERATING FUND														
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)	0	(31,735,205)
Add: Cash drawing from UNFPA	18,017,139	363,633	1,847,269	1,801,120	3,750,000	665,858	7,640,000	1,865,162	5,865,000	28,000,000	2,800,000	29,294,300	681,662	102,591,143
Miscellaneous income	122,640	41	0	0	1,584	1,725	0	0	86,049	323,874	0	0	0	535,913
Miscellaneous charges	0	0	0	0	0	0	(275)	0	0	0	0	0	0	(275)
	10,822,663	309,917	1,626,989	1,812,614	3,474,473	456,804	6,453,905	1,611,263	4,923,641	13,648,028	2,232,034	23,337,583	681,662	71,391,576
Deduct: Expenditure for UNFPA during 1986	15,981,191	430,033	2,022,008	1,799,422	3,132,998	554,261	7,379,260	1,254,968	6,470,623	21,755,855	2,026,504	34,552,409 ^{a/b/}	681,662	98,041,194
Expenditure for trust funds during 1986	130,543	0	0	0	0	0	126,368	91,913	191,595	1,528,986	314,668	785,782	0	3,169,855
	16,111,734	430,033	2,022,008	1,799,422	3,132,998	554,261	7,505,628	1,346,881	6,662,218	23,284,841	2,341,172	35,338,191	681,662	101,211,049
Balance as at 31 December 1986	(5,289,071)	(120,116)	(395,019)	13,192	341,475	(97,457)	(1,051,723)	264,382	(1,738,577)	(9,636,813)	(109,138)	(12,000,608)	0	(29,819,473)
Represented by:														
Cash at banks, on hand & in transit	510,482	0	88,321	0	760,042	0	0	0	12,370	0	977,349	0	0	2,348,564
Accounts receivable & sundry debit balances	313,308	0	0	78,359	(22,463)	34	0	470,911	49,622	0	0	0	0	889,771
	823,790	0	88,321	78,359	737,579	34	0	470,911	61,992	0	977,349	0	0	3,238,335
Deduct: Accounts payable	710,481	41,044	0	0	187,629	49,800	127,514	0	12,370	1,248,281	0	0	0	2,377,119
Unliquidated obligations	5,402,380	79,072	483,340	65,167	208,475	47,691	924,209	206,529	1,788,199	8,388,532	1,086,487	12,000,608	0	30,680,689
	6,112,861	120,116	483,340	65,167	396,104	97,491	1,051,723	206,529	1,800,569	9,636,813	1,086,487	12,000,608	0	33,057,808
	(5,289,071)	(120,116)	(395,019)	13,192	341,475	(97,457)	(1,051,723)	264,382	(1,738,577)	(9,636,813)	(109,138)	(12,000,608)	0	(29,819,473)
STATEMENT OF UNSPENT ALLOCATIONS														
Unspent balance of allocations as at 31 December 1985	24,746,380	409,318	2,212,710	1,327,742	3,268,168	851,756	14,357,599	1,571,241	11,427,268	31,597,628	1,388,537	43,367,427	1,134,695	137,660,469
Add: Net allocations issued by UNFPA during 1986	16,037,560	310,000	2,605,416	1,332,439	3,426,464	326,134	37,002	1,674,592	4,358,184	15,702,260	1,575,913	28,525,691	743,557	76,655,212
	40,783,940	719,318	4,818,126	2,660,181	6,694,632	1,177,890	14,394,601	3,245,833	15,785,452	47,299,888	2,964,450	71,893,118	1,878,252	214,315,681
Deduct: Allocations issued for future years	22,726,100	310,000	2,624,420	1,080,251	3,320,214	583,000	7,524,192	1,992,145	8,841,390	24,539,246	928,940	32,036,861	1,204,415	107,711,174
	18,057,840	409,318	2,193,706	1,579,930	3,374,418	594,890	6,870,409	1,253,688	6,944,062	22,760,642	2,035,510	39,856,257	673,837	106,604,507
Deduct: Allocations utilized during 1986	15,981,191	380,560	2,022,008	1,578,440	3,132,998	554,261	6,530,319	1,151,259	5,788,027	19,556,886	2,026,504	32,805,871	615,715	92,123,839
	2,076,649	28,758	171,698	1,490	241,420	40,629	340,090	102,429	1,156,035	3,203,956	9,006	7,050,386	58,122	14,480,668
Add: Allocations issued for future years	22,726,100	310,000	2,624,420	1,080,251	3,320,214	583,600	7,524,192	1,992,145	8,841,390	24,539,246	928,940	32,036,861	1,204,415	107,711,174
	24,802,749	338,758	2,796,118	1,081,741	3,561,634	623,629	7,864,282	2,094,574	9,997,425	27,743,202	937,946	39,087,247 ^{c/}	1,262,537	122,191,842

a/ Includes \$23,235,526 expenditure for Government-executed projects.

b/ Includes \$ 5,913,827 for Deputy Representatives and Senior Advisers on Population (DRSAPs).

c/ Includes \$31,016,848 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.

UNITED NATIONS CHILDREN'S FUND



FONDS DES NATIONS UNIES POUR L'ENFANCE

UNITED NATIONS, NEW YORK, N.Y. 10017
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STATEMENT - I
UNITED NATIONS FUND FOR POPULATION ACTIVITIES
Status of Funds as at 31 December 1986

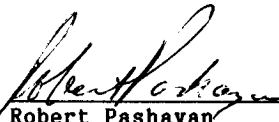
<u>OPERATING FUND</u>		<u>UNFPA FUNDS</u>		<u>TRUST FUNDS</u>
Balance as at 1 January 1986		(567,966)		-
<u>Add</u> Cash drawings from UNFPA	2,450,000		350,000	
Miscellaneous Income	-	<u>1,882,034</u>	-	<u>350,000</u>
<u>Deduct</u> Expenditure during the period				
1 January to 31 December 1986:				
Projects Costs	2,026,504		314,668	
AGENCY SUPPORT COSTS	-	<u>2,026,504 a/</u>	-	<u>314,668 a/</u>
Balance at 31 December 1986		<u>(144,470)</u>		<u>35,332</u>
<u>Represented by</u> Cash at Banks				
on hand and in transit	627,349		350,000	
Accounts Receivable	-	<u>627,349</u>	-	<u>350,000</u>
<u>Deduct</u> Accounts Payable	-		-	
1986 Unliquidated Obligations	<u>771,819</u>	<u>771,819</u>	<u>314,668</u>	<u>314,668</u>
Balance as at 31 December 1986		<u>(144,470)</u>		<u>35,332</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations at 1 January 1986		1,388,537		49,527
<u>Add</u> Net allocations issued by				
UNFPA from 1 Jan. to 31 Dec. 86	1,575,913	<u>2,964,450</u>	400,523	<u>450,050</u>
<u>Deduct</u> Allocations issued for future years		<u>928,940</u>		<u>122,765</u>
Allocations issued for current year		<u>2,035,510</u>		<u>327,285</u>
<u>Deduct</u> Allocations utilized during 1986		<u>2,026,504</u>		<u>314,668</u>
Unspent balance of allocations for current year		<u>9,006</u>		<u>12,617</u>
<u>Add</u> Allocations issued for future years		<u>928,940</u>		<u>122,765</u>
Unspent balance of allocations as at 31 December 1986		<u>937,946</u>		<u>135,382</u>

a/ Based on the figure of \$ 2,113,892 taken from Schedule 9 and a sum of \$ 227,280 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 1986.

Certified By:


Robert Pashayan
Assistant Finance Officer

Approved By:


Akio Adachi
Deputy Comptroller

United Nations Population Fund
 (Executing agency)

Status of funds as at 31 December 1986
 (in United States dollars)

OPERATING FUND	\$
Balance as at 31 December 1985	(5 956 717)
<u>Add</u> : Cash drawings from UNFPA	<u>29 294 300</u>
	<u>23 337 583</u>
<u>Deduct</u> : Expenditure during 1986	32 805 871
Agency Support Costs	1 746 538
Expenditure for Trust Funds	764 010
Support Costs	<u>21 772</u>
Balance as at 31 December 1986	<u>(12 000 608)</u>
Represented by:	
Accounts receivable and sundry debit balances	-
<u>Deduct</u> : 1986 unliquidated obligations	<u>12 000 608</u> ^{a/}
Balance as at 31 December 1986	<u>(12 000 608)</u>

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 31 December 1985	43 367 427
<u>Add</u> : Net allocations issued during 1986	<u>28 525 691</u>
	<u>71 893 118</u>
<u>Deduct</u> : Allocations issued for future years	<u>32 036 861</u>
Allocations issued for 1986	<u>39 856 257</u>
<u>Deduct</u> : Allocations utilized during 1986	<u>32 805 871</u>
Unspent balance of allocations for 1986	<u>7 050 386</u>
<u>Add</u> : Allocations issued for future years	<u>32 036 861</u>
Unspent balance of allocations as at of 31 December 1986	<u>39 087 247</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 1986, schedule 8 (Official Records of the General Assembly, Forty-second Session, Supplement No. 5G (A/42/5/Add. 7)).

^{a/} Included in "Unliquidated obligations of executing agencies" shown on statement II of the UNFPA financial report and financial statements for the year ended 31 December 1986.

STATEMENT I
United Nations Development Programme - Office for Project Execution
Status of Funds as at 31 December 1986 ^{a/}

	\$	\$
<u>OPERATING FUND</u>		
Balance as at 1 January 1986		- 0 -
<u>Add:</u> Cash drawings from UNFPA	681 662	
Miscellaneous Income		681 662
<u>Deduct:</u> Expenditure during the period		
1 January to 31 December 1986		
UNFPA projects	615 715	
Trust fund projects		
Agency support costs/UNFPA projects	65 947	
Agency support costs/trust fund projects		681 662
Balance as at 31 December 1986		- 0 -
Represented by: cash at banks, on hand and in transit		
Accounts receivable		
<u>Deduct:</u> Accounts payable		
1986 unliquidated obligations		
Balance as at 31 December 1986		- 0 -

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 1 January 1986		1 134 695
<u>Add:</u> Net allocations issued by UNFPA during the period 1 January to 31 December 1986		743 557
<u>Deduct:</u> Allocations issued for future years		1 204 415
Allocations issued for current year		673 837
<u>Deduct:</u> Allocations utilized during 1986		615 715
Unspent balance of allocations for current year		58 122
<u>Add:</u> Allocations issued for future years		1 204 415
Unspent balance of allocations as at 31 December 1986		1 262 537

^{a/} The figures in this statement have been extracted from the accounts of the United Nations Development Programme. The financial report and audited financial statements for the year ended 31 December 1986 are contained in Official Records of the General Assembly, Forty-second Session, Supplement No. 5A (A/42/5/Add.1).

